

**BICH CHI FOOD
JOINT STOCK COMPANY**

**SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness**

No: 107./CBTT.BCF

Sa Dec, October 27, 2026

PERIODIC INFORMATION DISCLOSURE FINANCIAL STATEMENT

**CÔNG TY
CỔ PHẦN
THỰC
PHẨM
BÍCH CHI**

Digitally signed by CÔNG TY CỔ
PHẦN THỰC PHẨM BÍCH CHI
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PHẦN THỰC PHẨM BÍCH CHI,
L=Thành phố Sa Dec, ST=DÔNG
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To: State Securities Commission of Vietnam
Hanoi Stock Exchange

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, Bich Chi Food Joint Stock Company discloses the financial report for the 3rd quarter of 2026 to the State Securities Commission of Vietnam and Hanoi Stock Exchange as follows:

1. Organization Name: Bich Chi Food Joint Stock Company
- Stock Code: BCF
- Address: 45x1 Nguyen Sinh Sac, Sa Dec Ward, Dong Thap Province
- Contact Phone: (+84) 277 3861 910 Fax: (+84) 277 3864 674
- Email: info@bichchi.com.vn Website: www.bichchi.com.vn

2. Content of the Information Disclosure:

- The second Quarter Financial Report 2026.

- ☒ Separate F/R (Company with subsidiaries)
- ☐ Consolidated F/R (Company with subsidiaries)
- ☐ Combined F/R (Company with dependent accounting units)

- Cases Requiring Explanations:

+ The auditor issues an opinion that is not a clean opinion on the financial statements (for the 2025 audited F/R):

☐ Yes

☒ No

Explanation document in case of 'Yes':

☐ Yes

☒ No

+ The after-tax profit in the reporting period differs by 5% or more before and after auditing, or changes from a loss to profit, or vice versa (for the 2025 audited F/R):

☐ Yes

☒ No



Explanation document in case of 'Yes':

☐ Yes

☒ No

+ The after-tax profit in the report of the current period changes by 10% or more compared to the same period last year:

☒ Yes

☐ No

Explanation document in case of 'Yes':

☒ Yes

☐ No

+ The after-tax profit in the reporting period shows a loss, changing from a profit in the same period last year to a loss in this period, or vice versa:

☐ Yes

☒ No

Explanation document in case of 'Yes':

☐ Yes

☒ No

This information has been disclosed on the company's website on October 21, 2026 at: www.bichchi.com.vn (Shareholder Information/Financial Information section).

3. Report on transactions with a value of 35% or more during the reporting period: None

In case the listed organization has such a transaction, please provide full details as follows:

- Transaction details: /

- Transaction value as a percentage of total assets (%) (based on the most recent audited financial statements): /

- Transaction completion date: /

We hereby confirm that the information disclosed above is true and take full legal responsibility for its contents.

*** Attachments:**

- Separate F/R for the 3rd quarter of 2026;

- Explanation document for the change of 10% or more in profit after corporate income tax in Q2 2026 compared to the same period of 2025.

Representative of the Organization

Legal Representative

(Sign, full name, position, and company seal)

General Director



Phạm Thanh Bình

**BICH CHI FOOD
JOINT STOCK COMPANY**

**SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

No.: 106/BCF.HĐQT

Sa Dec, October 27., 2026

Re: The explanation for the change of 10% or more in profit after corporate income tax in Q3 2026 compared to the same period of 2025

**To: The State Securities Commission
Hanoi Stock Exchange**

- Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance on the guidance for information disclosure on the securities market;

- Based on the Consolidated Financial Statement for the Q3 of 2026 of Bich Chi Food Joint Stock Company;

Bich Chi Food Joint Stock Company hereby provides an explanation for the change of more than 10% in profit after corporate income tax in the third quarter of 2026 compared to the same period of 2025, as follows:

Unit: VND

		Net profit after corporate income tax	Decrease in the difference	%
Consolidated Financial Statement	Q3/2025	36.871.040.071	23.338.830.400	63,3%
	Q3/2026	13.532.209.671		
Separate Financial Statement	Q3/2025	40.336.536.372	24.782.749.271	61,44%
	Q3/2026	15.553.787.101		

*** Reason:** The Company's profit after corporate income tax in the third quarter of 2026 decreased compared to the same period of 2025 due to the provision for impairment of the Company's financial investment in its subsidiary, Bich Chi Food 2 Company Limited, as well as increases in input raw material and labor costs, which adversely affected the Company's business performance.

Above is the explanation for the change in profit after corporate income tax in Q3 2026 compared to the same period in 2025.

Sincerely!

*** Recipients:**

- SSC;
- HNX;
- Archived.

**LEGAL REPRESENTATIVE
General Director**



Phạm Thanh Bình



BICH CHI FOOD COMPANY

45x1, Nguyen Sinh Sac street, Sa Dec ward, Dong Thap province

Tax Code: 1400371184

SEPARATE FINANCIAL STATEMENTS QUARTER 03 2026

Interim Separate Statement of Financial Position

Interim Separate Statement of Income

Interim Separate Statement of Cash Flows

Notes to the Interim Separate Financial Statements

From No: B 01a – DN

From No: B 02a – DN

From No: B 03a – DN

From No: B 09a – DN

BICH CHI FOOD COMPANY

Address: No. 45x1, Nguyen Sinh Sac street, Sa Dec ward, Dong Thap province, Viet Nam

Financial Situation Report for the The third quarter of 2026

From No: B 01a – DN/HN

(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

INTERIM STATEMENT OF FINANCIAL POSITION

For the third quarter accounting period of 2026 ending september 30, 2026

Unit: VND

ASSETS	CODE	NOTE	ENDING NUMBERS	FIRST NUMBER OF THE YEAR
(1)	(2)	(3)	(4)	(5)
A - CURRENT ASSETS	100		317.412.162.698	357.144.193.712
I. Cash and cash equivalents	110	5.1	31.230.814.251	49.562.896.165
1. Cash	111		31.230.814.251	29.527.629.042
2. Cash equivalents	112			20.035.267.123
II. Short-term financial investments	120	5.2.1	76.009.965.534	107.612.928.933
1. Short-term held-to-maturity investments	123		76.009.965.534	107.612.928.933
III. Short-term receivables	130		99.228.347.351	90.314.738.815
1. Short-term trade receivables	131	5.3	90.437.667.808	86.298.639.363
2. Short-term prepayments to suppliers	132	5.4	8.229.823.000	2.933.794.883
3. Other short-term receivables	135	5.5	4.464.321.118	4.589.706.993
4. Allowance for short-term doubtful debts (*)	136	5.6	(3.903.464.575)	(3.507.402.424)
IV. Inventories	140		107.446.018.681	106.275.200.810
1. Inventories	141	5.7	107.446.018.681	106.275.200.810
V. Current biological assets	150			
VI. Other short-term assets	160		3.497.016.881	3.378.428.989
1. Short-term deferred expenses	161	5.10.1	504.510.818	327.834.737
2. Deductible VAT	162		2.920.734.362	2.921.058.596
3. Taxes and other receivables from the State	163	5.14	71.771.701	129.535.656
B - NON- CURRENT ASSETS	200		268.036.799.518	253.684.791.550
I- Long-term receivables	210			
II. Fixed assets	220		77.552.308.293	61.662.509.704
1. Tangible fixed assets	221	5.8	77.227.228.293	61.432.509.704
- Historical cost	222		311.243.007.431	284.760.535.208
- Accumulated depreciation (*)	223		(234.015.779.138)	(223.328.025.504)
2. Intangible fixed assets	227	5.9	325.080.000	230.000.000
- Historical cost	228		449.580.000	354.500.000
- Accumulated depreciation (*)	229		(124.500.000)	(124.500.000)
III. Long-term biological assets	230			
IV. Real estate investment	240			
V. Long-term assets in progress	250	5.11	14.691.682.651	21.534.895.814
1. Construction in progress	252		14.691.682.651	21.534.895.814
VI. Long-term financial investments	260		174.504.068.763	169.573.384.512
1. Investments in subsidiaries	261	5.2.2	100.000.000.000	100.000.000.000
2. Provisions for impairment of long-term investments in other entities	264		(43.533.403.667)	(11.564.087.918)
3. Long-term held-to-maturity investments	265		118.037.472.430	81.137.472.430
VII. Other non-current assets	270		1.288.739.811	914.001.520
1. Long-term deferred expenses	271	5.10.2	1.288.739.811	914.001.520
TOTAL ASSETS (280 = 100 + 200)	280		585.448.962.216	610.828.985.262

CAPITAL	CODE	NOTE	ENDING NUMBERS	FIRST NUMBER OF THE YEAR
(1)	(2)	(3)	(4)	(5)
C - LIABILITIES	300		119.942.933.340	167.850.962.707
I. Current liabilities	310		119.651.813.340	167.629.842.707
1. Short-term trade payables	311	5.12	26.994.190.431	14.596.601.424
2. Short-term advances from customers	312	5.13	7.971.988.671	4.738.101.780
3. Payables for dividends and profit distributions	313			43.281.603.900
4. Short-term taxes and amounts payable to the State budget	314	5.14	8.596.438.639	8.187.902.975
5. Payables to employees	315	5.15	5.984.711.399	14.773.396.763
6. Short-term accrued expenses	316	5.16.1		528.024.545
7. Other short-term payables	320	5.16.2	1.281.448.599	1.755.893.935
8. Short-term borrowings and financial lease liabilities	321	5.17	64.473.279.331	75.279.826.115
9. Bonus and welfare fund	323	5.19	4.349.756.270	4.488.491.270
II. Non-current liabilities	330		291.120.000	221.120.000
1. Other long-term payables	338	5.18	291.120.000	221.120.000
D - OWNER'S EQUITY	400	5.20	465.506.028.876	442.978.022.555
1. Owner's capital	410		465.506.028.876	442.978.022.555
1. Contributed capital	411		421.407.490.000	379.647.700.000
- Ordinary shares with voting rights	411a		421.407.490.000	379.647.700.000
2. Investment and development fund	418		13.982.553.207	13.982.553.207
3. Retained profit/Accumulated loss	420		30.115.985.669	49.347.769.348
- Retained profit to the end of the previous period	420a		7.587.979.348	49.347.769.348
- Retained profit for the current period	420b		22.528.006.321	
TOTAL CAPITAL (440 = 300 + 400)	440		585.448.962.216	610.828.985.262

Prepared by

Chief Accountant


Phan Thi Tuyet Suong


Tran Van Thieu



INTERIM SEPARATE STATEMENT OF INCOME

For the third quarter accounting period of 2026 ending september 30, 2026

Unit: VND

ITEMS	Code	Note	The third quarter		Accumulated from the beginning of the year to the end of this quarter	
			Year 2026	Year 2025	Year 2026	Year 2025
1	2	3	4	5	6	7
1. Revenue from sales of merchandises and rendering of services	01	6.1.1	207.265.170.970	215.625.870.472	602.584.155.109	594.426.289.433
2. Revenue deductions	02	6.1.2	5.225.479.748	4.907.463.313	15.122.174.044	12.210.742.746
3. Net revenue from sales of merchandises and rendering of services (10=01-02)	10		202.039.691.222	210.718.407.159	587.461.981.065	582.215.546.687
4. Cost of merchandises sold	11	6.2	149.832.062.107	144.616.209.760	423.404.444.645	410.034.686.762
5. Gross profit from sales of merchandises and rendering of services (20=10-11)	20		52.207.629.115	66.102.197.399	164.057.536.420	172.180.859.925
6. Revenue from financing activity	22	6.3	3.291.674.605	3.633.743.440	11.708.845.978	13.473.225.729
7. Financial expenses	23	6.4	12.363.381.667	676.994.938	36.952.345.378	3.811.703.392
In which: + Interest expense	24		679.652.145	520.259.994	2.106.654.562	1.714.567.012
8. Selling expenses	25	6.5	17.625.010.782	14.265.346.829	49.575.992.526	39.649.823.076
9. General administrative expenses	26	6.6	6.844.386.977	5.214.714.948	20.343.227.869	16.897.990.296
10. Net profit from operating activities (30=20+(22-23)-(25+26)+27)	30		18.666.524.294	49.578.884.124	68.894.816.625	125.294.568.890
11. Other income	31	6.7	965.060.356	903.986.297	1.880.427.379	2.295.832.914
12. Other expenses	32	6.8	140.583.773	20.940.102	325.435.781	165.560.937
13. Other profit (40=31-32)	40		824.476.583	883.046.195	1.554.991.598	2.130.271.977
14. Total accounting profit before tax (50=30+40)	50		19.491.000.877	50.461.930.319	70.449.808.223	127.424.840.867
15. Current corporate income tax expense	51		3.937.213.776	10.125.393.947	14.209.129.604	25.162.045.093
16. Profit after corporate income tax (60=50-51-52)	60		15.553.787.101	40.336.536.372	56.240.678.619	102.262.795.774
17. Basic earnings per share (*)	70	6.10	369	1.062	1.335	2.694



Phan Thi Tuyet Suong

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Tran Van Thieu

~~Approve October 22, 2026.~~

General Director



Phạm Thanh Bình

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INTERIM SEPARATE STATEMENT OF CASH FLOWS

For the third quarter accounting period of 2026 ending september 30, 2026

(According to the direct method)

Unit: Dong

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			Year 2026	Year 2025
1	2	3	4	5
I. CASH FLOW FROM OPERATING ACTIVITIES				
1. Revenue from sales, service provision, and other income.	01		199.203.691.465	211.286.257.137
2. Payment to the supplier of goods and services.	02		(102.258.236.638)	(117.729.764.334)
3. Payment for workers	03		(23.787.158.453)	(21.514.296.984)
4. Borrowing costs paid	04		(679.652.145)	(520.259.994)
5. Corporate income tax has been paid.	05			(6.661.608.479)
6. Revenue from business activities	06		8.056.350.905	4.788.459.553
7. Funds allocated for business activities.	07		(6.581.175.469)	(8.552.838.041)
Net cash flow from business operations	20		73.953.819.665	61.095.948.858
II. CASH FLOW FROM INVESTING ACTIVITIES				
1. Funds are allocated for shopping, building fixed assets, and other long-term assets.	21		(2.593.438.749)	(717.640.000)
2. Money borrowed to purchase tools owed to other units.	23		(48.480.000.000)	(56.496.000.000)
3. Repayment of loans, resale of debt instruments from other entities.	24		21.187.619.178	34.600.000.000
4. Interest income from loans, dividends, and distributed profits.	27		652.876.278	2.568.643.291
Net cash flow from investment activities	30		(29.232.943.293)	(20.044.996.709)
III. CASH FLOW FROM FINANCIAL ACTIVITIES				
1. Money received from borrowing	33			12.914.141.040
2. Principal repayment of the loan.	34		(53.750.088.744)	(31.515.156.134)
3. Dividends have been paid to the shareholders.	36		(32.028.276.120)	(30.371.816.000)
Net cash flow from financial activities	40		(85.778.364.864)	(48.972.831.094)
Net cash flow during the period (50=20+30+40)	50		(41.057.488.492)	(7.921.878.945)
Cash and cash equivalents at the beginning of the period	60		72.019.554.635	61.805.389.307
The impact of changes in exchange rates on foreign currency conversion.	61		268.748.108	1.030.801.870
Cash and cash equivalents at the end of the period. (70=50+60+61)	70	5.1	31.230.814.251	54.914.312.232

Prepared by



Phan Thi Tuyet Suong

Chief Accountant



Tran Van Thieu

Approved October 22, 2026.

General Director



Phạm Thanh Bình

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the third quarter accounting period of 2026 ending september 30, 2026

I. GENERAL INFORMATION

1. Ownership form

Bich Chi Food Company (hereinafter referred to as the "Company") is a joint stock company.

2. Business field

The Company's business fields are industrial manufacturing, commercial trade and services.

3. Principal business activities

Principal business activities of the Company are manufacturing dishes, prepared foods and wholesaling foodstuff.

4. Normal operating cycle

The Company's normal operating cycle is within 12 months.

5. Company Structure

Subsidiary

The Company makes investments solely in its subsidiary, Bich Chi 2 Food Company Limited, which has its registered office at the Cai Tau Ha – An Nhon Industrial Estate, Phu Hoa 1 Hamlet, Phu Huu Commune, Dong Thap Province, Vietnam. The principal business activities of this subsidiary are the production of ready-to-eat meals, processed foods and the trading of foodstuffs. At the end of the financial period, the Company's ownership interest in this subsidiary was 100%; the proportion of voting rights and the percentage of benefit correspond to the ownership interest.

6. Headcount

As of the reporting date, the Company's headcount is 811 (headcount at the beginning of the year: 879).

7. Statement of information comparability on the Interim Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period. During the period, the Company applied the Vietnamese Enterprise Accounting System, issued pursuant to Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99"), for the first time, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain items in the Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Beginning balance" column and "Previous Period" columns of the Interim Financial Statements have been restated in accordance with the new classifications and names specified in Circular No. 99/2025/TT-BTC to ensure comparability. These changes do not affect the Company's total assets, total liabilities, owner's equity and after-tax profit.

8. Other information

The Company's shares have been listed on the Hanoi Stock Exchange under the stock code "BCF" pursuant to Decision No. 858/QĐ-SGDHN dated 20 December 2019 issued by the Hanoi Stock Exchange. The first trading day was 16 March 2020; the number of shares listed as at the end of the accounting period was 37.964.770 shares, with a par value of VND 10.000 per share.

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY UNIT

1. Annual accounting period

The annual accounting period of the Company is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is the Vietnamese Dong ("VND") as transactions are primarily conducted in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system

The Company applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99") and other Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Interim Financial Statements.

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

The Company's Board of Management has complied with all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99 as well as other Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Interim Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REQUIREMENTS

1. Accounting convention

The Financial Statements are prepared on the accrual basis (except for the information related to cash flows) using the historical cost principle and the going-concern assumption.

2. Foreign currency transactions

Transactions denominated in foreign currencies are translated at the spot exchange rate at the date of transaction. The balances of monetary items denominated in foreign currencies at the reporting date (excluding receivables denominated in foreign currencies for which allowances for doubtful debts have been made) are revalued at the average buying and selling rates applicable to wire transfer of the Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Dong Thap Branch (the Bank with which the Company regularly conducts transactions).

Exchange differences arising from the transactions denominated in foreign currency during the period, are recognized in financial income (if a gain) or financial expenses (if a loss). Exchange differences arising from the revaluation of foreign currency-denominated monetary items at the reporting date are presented on the basis of net amount of total gains and total losses arising from the revaluation of such items and are recognized in financial income (if a gain) or financial expenses (if a loss).

3. Cash and cash equivalents

Cash comprises cash on hand and cash in bank. Cash equivalents are short-term investments with a maturity of three months or less from the date of investment (calculated from the date of purchase to the maturity date), which can be readily converted into a known amount of cash and are not subject to significant risks in conversion to cash at the reporting date. Restricted cash and cash equivalents are not presented under this item, but under the items "Other current assets" or "Other non-current assets", depending on the duration of the restriction.

4. Financial investments

Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Company has the intention and ability to hold it to maturity. Held-to-maturity investments include: term deposits and held-to-maturity loans for the purpose of receiving periodical interest.

Held-to-maturity investments are initially recognized at cost including the acquisition cost and other transaction costs. Interest incurred prior to the Company's acquisition of held-to-maturity investments is deducted from the costs at the acquisition time. Following initial recognition, these investments are carried at cost. Interest income arising after the purchase date is recognized as financial income on an accrual basis.

Where a discount or premium arises at the time of purchase, the discount is amortised over the remaining term of the investment using the effective interest rate method, increasing the carrying amount of the investment and recognized as financial income; the premium is amortised using a similar method, reducing the carrying amount of the investment and recognized as financial expenses.

Where held-to-maturity investments with a floating interest rate are revalued periodically in line with market conditions, and where the update to the floating interest rate would offset the discount or premium relating to the instrument's advantage or disadvantage, the discount or premium is allocated over the period from the date of purchase to the next interest rate reset date (the date on which the bond's nominal interest rate is determined in accordance with market interest rate movements). Where a held-to-maturity investment has a floating interest rate that is periodically reset in line with market conditions, and the discount or premium relating to the instrument's advantages or disadvantages is not fully offset by the floating interest rate updates, the discount or premium is amortised over the life of the instrument.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably measured, the loss is recognized as financial expenses during the period and directly deducted from the investment costs. If the evidence of loss diminishes or no longer exists in a subsequent period, the previously recognized loss is reversed and recognized in financial income for that period.

Investments in subsidiaries

Subsidiaria

A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the ability to control the financial and operating policies of the investee in order to obtain economic benefits from the activities of that enterprise.

Initial recognition

Investments in subsidiaries are initially recognized at costs, including the cost of acquisition or capital contributions plus costs directly attributable to the investments. In case the Company borrows funds to invest in a subsidiaries, the interest expenses are recognized in the financial expenses and are not capitalized. Where an investment is acquired through the transfer of non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the acquisition date. Following initial recognition, investments in subsidiaries are subsequently measured at cost.

Profits incurred prior to the acquisition of investments are deducted from investment costs. Profits incurred after the acquisition of investments are recorded into the Company's financial income. Dividends received in the form of shares are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

Provisions for impairment of investments in subsidiaries

A provision for impairment of investments in the subsidiaries is recognized when the subsidiaries incur losses or the investment is impaired and the Company might incur a loss of capital. The provision amount is determined by multiplying the Company's actual paid-in ownership interest (%) in the subsidiaries as at the end of the accounting period by the difference between the actual capital contributed by all owners and the subsidiary's equity as at the same date. If the subsidiaries are consolidated into the Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements.

Any increase or decrease in the provisions for impairment of investments in subsidiaries required to be recognized as of the balance sheet date is recorded into financial expenses.

5. Receivables

Receivables are recognized at their carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables reflect receivables of a commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- ♦ Other receivables reflect receivables of a non-commercial nature that do not arise from purchase and sale transactions.

Receivables are tracked in details by subject, term and original currency. The trade receivables and other receivables are classified as short-term and long-term items in the Statement of Financial Position on the basis of their remaining term as of the balance sheet date.

Allowance is made for each doubtful debt on the basis of the ages of debts after offsetting against liabilities (if any) or estimated loss as follows:

- For overdue debts:
 - 30% of the value of debts overdue between 6 months and less than 1 year.
 - 50% of the value of debts overdue between 1 year and less than 2 years.

- 70% of the value of debts overdue between 2 years and less than 3 years.

- 100% of the value of debts overdue for 3 years or more.

For doubtful debts: Allowance is made on the basis of the estimated loss.

Increases or decreases in the obligatory allowance for doubtful debts as of the balance sheet date are recorded into general and administrative expenses.

6. Inventories

Inventories are stated at the lower of cost and net realizable value.

Cost of inventories is determined as follows:

- For materials and supplies: Costs comprise costs of purchases and other directly attributable costs incurred in bringing the inventories to their present location and conditions.
- Work-in-process: Costs comprise costs of main materials, labor and other directly relevant costs.
- For finished goods: Costs comprise costs of materials, direct labor and directly relevant general manufacturing expenses allocated on the basis of normal operations.

Inventory costs are determined in accordance with the weighted average method and recorded in line with the perpetual method.

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 make the sale.

Allowance for devaluation of inventories is recognized for each type of inventories when their costs exceed their net realizable values. Increases or decreases in the obligatory allowance for devaluation of inventories as of the balance sheet date are recorded into costs of sales.

Supplies, equipment and replacement parts with a holding period exceeding 12 months or more than one normal operating cycle, and work-in-progress with a production or turnover period exceeding one normal operating cycle, are not classified as inventories but are classified as non-current assets in process on the Statement of Financial Position.

7. Deferred expenses

Deferred expenses reflect actual expenses incurred (including prepaid and unpaid expenses) relevant to financial performance in several accounting periods. These deferred expenses are allocated into operation costs of the relevant accounting periods.

In the Statement of Financial Position, deferred expenses are classified as short-term (with the maximum allocation period of 12 months or within a normal operating cycle) and long-term (with the allocation period of more than 12 months or longer than a normal operating cycle). Long-term deferred expenses shall not be re-classified as short-term when preparing the Financial Statements.

The Company allocates deferred expenses into operation costs for each period, using an appropriate allocation method and criteria on the basis of the nature and extent of each type of expenses. The timing and method of allocating deferred expenses are as follows:

Tools and supplies

The tools and supplies put into use or leased out in connection with business operations in multiple accounting periods are recognized as deferred expenses and are allocated into operation costs on a straight-line basis over their estimated useful lives (3 years for maximum).

Expenses of fixed asset repairs

For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, the expenses for periodic repairs and maintenance are recognized as deferred expenses and allocated into operation costs on a straight-line basis from the date on which the repair and maintenance are completed and the assets are available for use until the next scheduled repair or maintenance (normally every 3 years).

Other deferred expenses

Other expenses incurred that relate to multiple accounting periods are recognized as deferred expenses and allocated to expenses.

8. Tangible fixed assets

Tangible fixed assets are stated at historical cost less any accumulated depreciation. Historical cost of tangible fixed assets comprises all costs incurred by the Company to acquire the assets up to the time when it is brought to its working condition for its intended use.

Subsequent costs are added to historical cost of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Company. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the year. Costs of routine repairs and maintenance of tangible fixed assets are recognized into operation costs in the period in which they are incurred. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, significant expenses incurred for repairing and maintaining these fixed assets are recognized as deferred expenses and amortized gradually into operation costs until the next routine repair or maintenance period.

Upon disposal or liquidation of a tangible fixed asset, its historical cost and accumulated depreciation are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The useful life and depreciation method are reviewed at least at the end of every fiscal year and adjusted if necessary. The depreciation periods for the various types of tangible fixed assets are as follows:

Fixed assets	Years
Buildings and structures	06 – 30
Machinery and equipment	03 – 10
Vehicles	07 – 10
Office equipment	05

9. Intangible fixed assets

Intangible fixed assets are presented at their initial cost minus any accumulated amortization. Initial cost of intangible fixed assets includes all costs incurred by the Company to acquire the asset up to the time when it is brought to its working condition for its intended use. Subsequent costs attributable to intangible fixed assets are recognized as operation costs during the period in which they are incurred, unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

Upon disposal or liquidation of an intangible fixed asset, its initial cost and accumulated amortization are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the year

The useful life and amortization method are reviewed at least at the end of every fiscal year and adjusted if necessary.

The Company's intangible fixed assets comprise:

Land use rights

Land use right includes all the actual expenses paid by the Company directly related to the land being used, including payments made to obtain the land use right, compensation and site clearance costs, land levelling costs, registration fees, etc. The amortization of land use rights is performed on a straight-line basis over five years. Long-term stable land use rights are not subject to amortization.

Computer software

Costs directly attributable to computer software that is not an integral part of the related hardware are capitalized. Initial cost of a computer software programme includes all costs incurred by the Company to acquire the asset up to the time when it is brought to its working condition for its intended use. Computer software programmes are amortized on a straight-line basis over three years.

10. Construction in progress

Construction in progress costs reflect costs directly attributable to assets under construction and machinery and equipment being installed, including capitalised borrowing costs in accordance with Vietnamese Accounting Standard No. 16 – Borrowing Costs ("VAS 16"). These assets are recorded at historical cost and are not depreciated until they are available for use. Upon completion, all costs are transferred to the appropriate asset categories based on their intended use, including tangible fixed assets, intangible fixed assets, investment property or inventories, and depreciation/amortization commences when the assets are available for use.

Costs of upgrades and renovations of fixed assets in progress are accounted for separately and, upon completion, are added to the historical cost of the corresponding fixed assets.

Repair and maintenance expenses for fixed assets incurred on a regular basis to maintain the assets in their normal operating condition are recognized in operating expenses during the period. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, the related costs are accumulated separately. Upon completion, the expenses are recognized as deferred expenses and amortized to operating expenses over the period until the next scheduled repair or maintenance.

11. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future in respect of merchandise and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses and other payables based on the following principles:

- Trade payables represent liabilities of a commercial nature arising from the purchase of goods, services or assets, where the suppliers are independent third parties of the Company. Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers during the period for which payment has not yet been made due to the absence of invoices or insufficient supporting documentation, as well as employee entitlements such as accrued annual leave and other operating expenses incurred but not yet settled (such as costs incurred during seasonal production stoppages and interest expenses).
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of merchandise or provisions of services.
- Phải trả khác phản ánh các khoản phải trả không có tính thương mại, không liên quan đến giao dịch mua, bán, cung cấp hàng hóa, dịch vụ.

Payables and accrued expenses are presented as short-term or long-term in the Interim Financial Statements based on their remaining maturities as at the reporting date.

12. Payables for dividends and profit distributions

Dividends are recognized as liabilities when the Company has no right to refuse its obligation to pay dividends to shareholders under the provisions of securities law and the Company's Articles of Association.

Preference dividends are treated in accordance with the classification of preferred shares: where preferred shares are classified as liabilities, the corresponding dividend is not recognized from retained profit/accumulated loss. Where they are classified as Owner's equity, preferential dividends are treated in the same way as ordinary share dividends. When the payment obligation is recognized, dividends and profits payable in cash are recorded under 'Payables for dividends and profit distributions' and presented as a liability on the Statement of Financial Position.

13. Owner's equity

The contributed capital is recorded according to the actual amounts invested by the shareholders.

14. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Company as well as legal regulations and voted to approve by the General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained profit that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

15. Recognition of revenue and income

Revenue from sales of merchandise and finished products

Revenue from sales of merchandise, finished goods shall be recognized when the Company fulfils its contractual obligations upon the transfer of control of goods and finished products to customers and all of the following conditions are satisfied :

- The Company transfers most of the risks and benefits incident to the ownership of merchandise or products to customers.
- The Company no longer retains the continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise, products

- The amount of revenue can be measured reliably.
- The Company received or shall probably receive the economic benefits associated with sale transactions.
- The costs incurred in respect of the sale transaction can be measured reliably.

Revenue from provisions of services

Revenue from provisions of services shall be recognized when the Company fulfils its contractual obligations and all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyers retain no right to return the services provided.
- The Company received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are provided over several accounting periods, revenue is recognized by reference to the stage of completion based on the volume of work performed at the reporting date.

Interest

Interest income is recognized based on the term and the effective interest rate applicable in each particular period.

16. Revenue deductions

Revenue deductions include trade discounts and sales returns. These items are tracked separately and transferred to revenue from sales of goods and provisions of services to determine net revenue for the reporting period.

In case of products, merchandise and services provided in the previous periods but trade discounts, sales returns incurred in the following period, revenue deduction is recognized as follows:

- If the revenue deductions arise prior to the issuance date of the Financial Statements: this constitutes a post-balance-sheet event and is recognized as a revenue deduction in the Financial Statements for the reporting period.
- If the revenue deductions arise after the issuance date of the Financial Statements: they are recognized as revenue deductions for the period in which they arise.

17. Borrowing costs

Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing.

Borrowing costs are recognized as an expense during the period when they are incurred, unless they are qualified for capitalized borrowing costs.

Borrowing costs that are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales, are capitalized as part of that asset when it is probable that they will result in future economic benefits to the Company and the borrowing costs can be reliably measured.

The capitalization of borrowing costs commences when all three of the following conditions are concurrently met:

- Expenditures for the construction or production of the asset have been incurred;
- Borrow
- Activities necessary to prepare the asset for its intended use or sale are being undertaken.

Capitalization is suspended during periods when the construction or production process is abnormally interrupted. Capitalization stops when substantially all activities necessary to prepare the asset for its intended use or sale have been completed.

For a specific borrowing for purpose of construction or production of an asset in progress, the capitalized borrowing costs are the actual borrowing costs incurred, less any investment income on the temporary investment of those borrowings.

In the event that general borrowings are partly used for the construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings outstanding during the period, except for borrowings made specifically for the purpose of obtaining an asset.

18. Expenses

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not. Expenses are recognized even if they are not yet due for payment, provided that their incurrence is reasonably certain in order to ensure the principle of prudence and capital preservation.

When the Company recognizes revenue, it shall recognize the cost corresponding to generating that revenue. Such cost included those incurred in the period in which the revenue was generated together with cost incurred in the previous periods or accrued expenses related to the revenue generated in that period. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of Vietnamese Accounting Standards in order to guarantee that transactions can be fairly and truly reflected

19. Corporate income tax

The Company's accounting policy for corporate income tax is applied in accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, the Decree No. 320/2025/ND-CP dated 15 December 2025 of the Government detailing certain articles of the Corporate Income Tax Law, guidance documents issued by the Ministry of Finance, and other relevant legal regulations. Corporate income tax includes current income tax and deferred income tax.

Current corporate income tax

Current income tax includes the tax amount computed based on the assessable income during the period and the current corporate income tax rate. The assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

On a quarterly basis, the Company determines and recognizes the provisional corporate income tax payable. At the end of the fiscal year, the Company determines the actual corporate income tax payable based on the final tax return and adjusts any differences with the provisional amounts recognized during the year.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes.

Deferred income tax liabilities are recognized for all the temporary taxable differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that, at the time of transaction, affect neither accounting profit nor taxable income.

Deferred income tax assets are recognized for all deductible temporary differences to the extent that future taxable income will be available against which the deductible temporary difference can be utilized. Deferred income tax assets are also recognized for unused taxable losses and tax credits to the extent that it is probable that future taxable profit will be available against which they can be utilized. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owner's equity are not recognized into deferred income tax expense.

The carrying amount of deferred corporate income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be recovered.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the period when the assets are recovered or the liabilities are settled, based on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

When preparing the Statement of Financial Position, the Company offsets deferred tax assets and deferred tax liabilities if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities, and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax levied by the same taxation authority on either:
 - The same taxable subjects, or
 - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

20. Related parties

A party is considered a related party of the Company if that party has the ability to control the Company or exercise significant influence over the Company, or has power to participate in financial and operating policy decisions of the Company. A party is also considered a related party of the Company if both parties are subject to common control.

Related parties of the Company include:

- Subsidiaries.
- Individuals with direct or indirect voting rights and thereby have significant influence over the Company, including members of the Board of Directors and their close family members.
- Key management personnel with the authority and responsibility to plan, manage and control the Company's operations, including the members of Board of Management, the Supervisory Board, other management members and their close family members.
- Entities over which individuals referred to above are able to exercise sufficient influence through direct or indirect ownership of voting rights, including entities owned by key management personnel or major shareholders of the Company and entities that share key management personnel with the Company.

Close family members of an individual are those who may cause influence or be influenced by that individual in their dealings with the Company, including the individual's parents, spouse,

A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

In considering if parties are related, attention is directed to the substance of the relationship and not merely its legal form.

21. Segment reporting

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

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

The nature of economic risks and benefits is the primary basis for determining whether the primary segment report is prepared by the business field or geographical area. If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared by the business segment and the secondary segment report is prepared by geographical area. Conversely, if risks and rates of return are primarily influenced by differences in geographical area, the primary segment report is prepared by geographical area and the secondary segment report is prepared by the business field. The Company's organizational structure, management and internal financial reporting system form the primary basis for determining whether a segment report is primary or secondary.

A segment must be reported if the majority of its revenue derives from external sales of goods and provisions of services and meets at least one of the following thresholds:

- The segment's revenue accounts for 10% or more of the total revenue of all segments.
- The segment's financial performance accounts for 10% or more of the total financial performance of all profitable segments or the total financial performance of all loss-making segments (whichever is greater in absolute terms).
- The segment's total assets account for 10% or more of the total assets of all segments.

The segment information is prepared and presented in conformity with the accounting policies applicable to the preparation and presentation of the Financial Statements of the Company.

V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM FINANCIAL STATEMENTS

	Ending balance	Beginning balance
1. Cash and cash equivalents		
Cash on hand	325,086,274	153,724,127
Cash in bank	30,905,727,977	29,373,904,915
- Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank) – Sa Dec Branch	8,409,990,847	8,513,920,238
- Vietnam Prosperity Joint Stock Commercial Bank (VPBank) – Dong Thap Branch	2,205,628	1,372,475
- Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Dong Thap Branch	19,806,332,808	19,394,913,878
- Other banks and organisations	2,687,198,694	1,463,698,324
Cash equivalents	0	20,035,267,123
- 1-month term deposit with Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Dong Thap Branch	0	20,000,000,000
- Accrued interest	0	35,267,123
Total	31,230,814,251	49,562,896,165

2. Financial investments

The Company's financial investments comprise held-to-maturity investments and equity investments in other entities. The Company's financial investments are as follows:

	Ending balance			Beginning balance		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
2a. Held-to-maturity investments						
Short-term	76,009,965,534	76,009,965,534		107,612,928,933	107,612,928,933	
Term deposit	76,009,965,534	76,009,965,534		107,612,928,933	107,612,928,933	
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	20,000,000,000	20,000,000,000		20,000,000,000	20,000,000,000	
Vietnam Thuong Tin Commercial Joint Stock Bank (Vietbank) – Dong Thap	12,450,000,000	12,450,000,000		11,960,000,000	11,960,000,000	
Vietnam Prosperity Joint Stock Commercial Bank (VPBank) – Dong Nam A Commercial Joint Stock Bank (Nam A Bank) – Dong Thap Branch	22,080,000,000	22,080,000,000		35,856,000,000	35,856,000,000	
Other banks	15,300,000,000	15,300,000,000		31,420,000,000	31,420,000,000	
Expected term deposit interest	5,580,000,000	5,580,000,000		6,335,000,000	6,335,000,000	
Long-term	118,037,472,430	118,037,472,430		81,137,472,430	81,137,472,430	
Loans	118,037,472,430	118,037,472,430		81,137,472,430	81,137,472,430	
Loan to Bich Chi 2 Food Company	118,037,472,430	118,037,472,430		81,137,472,430	81,137,472,430	
Total	194,047,437,964	194,047,437,964		188,750,401,363	188,750,401,363	

(i) The entire balance of term deposits with tenors ranging from 06 to 12 months—including an amount of VND 37,300,000,000—has been pledged as collateral for loans at this bank (see Note V.18).

(ii) A loan granted to Bich Chi 2 Food Company Limited (a related party) in according to Loan Agreement No. 01/BC-BC2 dated 28 August 2023 with a term of 7 years (from 28 August 2023 to 28 August 2030) and the accompanying annexes to the agreement, at an interest rate of 5.9%/year, with interest payable monthly. The Company assesses that this loan is fully recoverable and no provision for losses needs to be made.

2b. Investments in subsidiary

	Ending balance			Beginning balance		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Investments in subsidiary						
Bich Chi 2 Food Company Limited (i)	100,000,000,000	56,466,596,333	(43,533,403,667)	100,000,000,000	88,435,912,082	(11,564,087,918)
Total	100,000,000,000	56,466,596,333	(43,533,403,667)	100,000,000,000	88,435,912,082	(11,564,087,918)

According to Business Registration Certificate No. 1402062488, initially registered on 22 February 2017 and 4th amended 16 June 2026, issued by the Dong Thap Province Department of Finance, the Company invested VND 100,000,000,000 in Bich Chi 2 Food Company Limited, equivalent to 100% of the charter capital. As of the reporting date, the Company had fully contributed the charter capital to this company.

Recoverable amount

For investments in listed shares or investments for which a fair value can be reliably determined, the recoverable amount is determined based on the market value at the end of the accounting period.

For investments where fair value cannot be determined, the recoverable amount is determined based on the investee's owner's equity in proportion to the Company's ownership interest, as shown in the Consolidated Financial Statements (if the investee is the parent company) or the separate financial statements (if the investee is an independent entity with no subsidiaries) at the end of the accounting period.

Operating performance of the subsidiary

Bich Chi 2 Food Company Limited has completed the factory construction investment phase and is commencing its production and business operations.

Provisions for impairment of equity investments in other entities

Changes in provisions for impairment of equity investments in other entities are as follows:

	The third quarter of 2026	The third quarter of 2025
Beginning balance	33,376,808,855	547,947,738
Additional provision	10,156,594,812	-
Ending balance	43,533,403,667	547,947,738

Transactions with subsidiaries

Transactions between the Company and its subsidiaries are presented in Note No. VII.1b.

	Ending balance		Beginning balance	
	Carrying value	Allowance	Carrying value	Allowance
3. Short-term trade receivables				
Janus Services B.V	5,831,963,352		8,989,104,930	
Quinworth Resources Sdn Bhd	3,629,408,070		4,592,555,082	
Kwan Yick (U.K) Limited	4,508,604,336		11,853,194,999	
Huasanwan Foodmart, Inc	4,485,064,106		8,616,286,717	
Other customers	71,982,627,944	(3,903,464,575)	52,247,497,635	(3,507,402,424)
Total	90,437,667,808	(3,903,464,575)	86,298,639,363	(3,507,402,424)

4. Short-term advances to suppliers

	Ending balance	Beginning balance
Trung Dung Mechanical Electricity Automation Company Limited	831.900.000	831.900.000
Branch of Duc Phat Trading Services and Technical Company Limited	437.184.000	437.184.000
Trade Promotion Centre for Agriculture	0	349.800.000
Van Nam Joint Stock Company	0	350.000.000
An Phat Soundproofing and Insulation Limited Company	0	410.008.883
Other suppliers	6.960.739.000	554.902.000
Total	8.229.823.000	2.933.794.883

	Ending balance	Beginning balance
In which:		
Short-term advances to suppliers for the acquisition of fixed assets/capital constructio	1.269.084.000	1.269.084.000

5. Other short-term receivables

short-term receivables	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
Advances	865.048.189		368.680.000	
VAT requested for refund	3.166.295.743		3.808.399.491	
Other short-term receivables	432.977.186		412.627.502	
Total	4.464.321.118		4.589.706.993	

6. Doubtful debts

	Overdue period	Ending balance	Recoverable amount	Beginning balance	Recoverable amount
		Original amount		Original amount	
Asian Food Supply – Trade receivables	3 years or more	1.410.096.043		1.410.096.043	
Trung Dung Mechanical Electricity Automation Company Limited– Advances to suppliers	More than 3 years	831.900.000		831.900.000	
Branch of Duc Phat Trading Services and Technical Company Limited – Advances to suppliers	From 1 year to less than 2 years	437.184.000	218.592.000	437.184.000	437.184.000
Other receivables from organisations and individuals – Trade receivables	From 6 months to more than 3 years	1.600.907.876	158.031.344	1.510.334.526	244.928.145
Total		4.280.087.919	376.623.344	4.189.514.569	682.112.145

Changes in allowances for doubtful debts are as follows:

	Luỹ kế từ đầu năm đến cuối kỳ này	Previous year
	Current year	
Beginning balance	3.903.464.575	2.619.212.117
Additional allowances	-	903.600.220
Ending balance	3.903.464.575	3.522.812.337

7. Inventories

Stores	Ending balance		Beginning balance	
	Cost	Allowance	Cost	Allowance
Materials and supplies	71.342.862.864		68.526.897.122	
Work-in-process	26.316.718.554		28.873.667.821	
Finished goods	9.154.941.957		7.988.519.297	
Merchandise	344.897.054		-	
Goods on consignment	286.598.252		886.116.570	
Total	107.446.018.681		106.275.200.810	

8. Deferred expenses

8a. Short-term deferred expenses

	Ending balance	Beginning balance
Tools	204.664.474	300.895.914
Repair expenses	493.058.035	489.581.136
Insurance premiums	(193.211.691)	(253.027.431)
Total	504.510.818	537.449.619

8b. Long-term deferred expenses

	Ending balance	Beginning balance
Tools	905.648.383	1.130.392.627
Expenses of fixed asset repairs	619.533.333	143.950.701
Total	1.525.181.716	1.274.343.328

9. Tangible fixed assets

Increases/(decreases) of tangible fixed assets are presented in the attached Appendix 01.

List of tangible fixed assets as of the reporting date is as follows:

	Historical cost	Accumulated depreciation	Carrying value
Buildings and structures	97.953.284.637	70.359.533.285	27.593.751.352
Rice husk storage facility (9 silos)	14.143.585.699	2.475.127.494	11.668.458.205
Buildings and structures	83.809.698.938	67.884.405.791	15.925.293.147
Machinery and equipment	206.327.700.207	158.677.085.533	47.650.614.654
30-metric-tonne boiler	25.828.631.953	15.696.270.747	10.132.361.206
Other machinery and equipment	180.499.068.254	142.980.814.806	37.518.253.448
Vehicles	6.353.922.587	4.509.458.935	1.844.463.652
Other vehicles	6.353.922.587	4.509.458.935	1.844.463.652
Office equipment	608.100.000	529.700.000	78.400.000
Other office equipment	608.100.000	529.700.000	78.400.000
Total	311.243.007.431	234.075.777.773	77.167.229.658

10. Intangible fixed assets

	Land use right	Computer software	Total
Initial cost			
Beginning balance	230.000.000	124.500.000	354.500.000
		95.080.000	95.080.000
Ending balance	230.000.000	219.580.000	449.580.000
In which:			
Assets fully amortized but still in use		124.500.000	124.500.000
Amortization			
Beginning balance		0	0
Ending balance		124.500.000	124.500.000

Carrying value			
Beginning balance	230.000.000	124.500.000	354.500.000
Ending balance	<u>230.000.000</u>	<u>95.080.000</u>	<u>325.080.000</u>

List of intangible fixed assets as of the reporting date is as follows:

	Initial cost	Accumulated amortization	Carrying value
Land use rights (Map Sheet No. 10, Plot Nos. 98–334, area 138 m²) in An Lac Ward, Ho Chi Minh City	230.000.000		230.000.000
Computer software	219.580.000	124.500.000	95.080.000
Total	<u>449.580.000</u>	<u>124.500.000</u>	<u>325.080.000</u>

11. Construction in progress	Beginning balance	Increase during the period	Inclusion into fixed assets during the period	Other decreases	Ending balance
Acquisition of fixed assets	6.339.131.315	-	-	-	6.339.131.315
Construction in progress	24.243.629.187	5.509.447.870	(21.400.525.721)	-	8.352.551.336
Prawn cracker cutting machine	-	36.000.000	-	-	36.000.000
Lotus seed packaging machine	80.000.000	-	-	-	80.000.000
Rice vermicelli extrusion machine	133.224.000	1.614.797.677	-	-	1.748.021.677
Rice vermicelli grinding machine	-	98.630.000	-	-	98.630.000
BC2 drying machine (for chewy/semi-dried products)	-	1.626.168.698	-	-	1.626.168.698
Rice noodle (hu tieu) drying machine 1	2.698.785.518	165.000.000	(2.863.785.518)	-	-
Rice noodle (hu tieu) drying machine 2	3.098.200.023	(494.081.969)	(2.604.118.054)	-	-
Rice noodle (hu tieu) drying machine 3	1.839.231.446	606.331.969	(2.445.563.415)	-	-
Rice noodle (hu tieu) drying machine 4	-	166.000.000	-	-	166.000.000
Rice noodle (hu tieu pho) drying machine 5	3.852.454.471	166.225.500	(4.018.679.971)	-	-
Rice paper drying machine 1	2.897.293.186	-	(2.897.293.186)	-	-
Rice paper drying machine 2 (Phase 2 - Upgraded)	959.199.101	-	(959.199.101)	-	-
Rice noodle (hu tieu) sheeting forming machine	-	428.839.349	-	-	428.839.349
Rice milling and batter mixing machine	1.007.977.067	-	(1.007.977.067)	-	-
Rice paper drying machine 3 (Upgraded)	3.099.794.966	450.670.000	-	-	3.550.464.966
Protective enclosure for rice paper drying process	179.329.130	-	(179.329.130)	-	-
Steel flooring for rice storage (rice noodle production facility)	-	618.426.646	-	-	618.426.646
Steel flooring for rice noodle production workshop	4.398.140.279	26.440.000	(4.424.580.279)	-	-
Total	<u>30.582.760.502</u>	<u>5.509.447.870</u>	<u>(21.400.525.721)</u>	-	<u>14.691.682.651</u>

12. Short-term trade payables

	Ending balance	Beginning balance
Payables to related party	671.403.238	0
Bich Chi 2 Food Company Limited	671.403.238	0
Payables to other suppliers	26.322.787.193	14.596.601.424
Tan Tien Phat Tai Co., Ltd	1.610.434.548	1.190.740.532
Mai Thu Packaging Joint Stock Company	2.060.565.275	2.066.061.816
Danh Du One Member Co., Ltd.	792.180.000	635.040.000
Other suppliers	21.859.607.370	10.704.759.076
Total	<u>26.994.190.431</u>	<u>14.596.601.424</u>

The Company has no other trade payables.

13. Short-term advances from customers

	Ending balance	Beginning balance
Ningbo Ganglong Import and Export	582.375.000	582.375.000
Shinmei Trading Co.Ltd.	297.216.000	-
Star Anise Foods	-	610.834.551
KK Food Trading Co.Ltd.	-	511.592.832
Other customers	7.092.397.671	3.033.299.397
Total	<u>7.971.988.671</u>	<u>4.738.101.780</u>

14. Payables for dividends and profit distributions

	Ending balance	Beginning balance
Dividends payable to related parties	26.622.657.600	26.479.327.200
Board of Directors	19.067.268.000	16.810.618.980
Board of Management	7.555.389.600	9.668.708.220
Dividends payable to other shareholders	7.089.941.600	16.802.276.700
Other shareholders	7.089.941.600	16.802.276.700
Total	<u>33.712.599.200</u>	<u>43.281.603.900</u>

15. Taxes and other obligations to the State Budget

Increases/(decreases) of tangible fixed assets are presented in the attached Appendix 02.

Value Added Tax (VAT)

The Company pays VAT using the deduction method. The VAT rates applied are as follows:

- Exported foodstuffs	0%
- Local foodstuffs and other services	10%

During the period, the Company has been entitled to the VAT rate of 8% on goods and services currently subject to 10% VAT in accordance with Clauses 1 and 2, Article 1, Decree No. 174/2025/ND-CP dated 30 June 2025 of the Government on the VAT reduction policy under Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly.

Corporate income tax

The Company has to pay corporate income tax on assessable income at a rate of 20%.

The estimated corporate income tax payable for the period is as follows:

	The third quarter of 2026	The third quarter of 2025
Total accounting profit before tax	19.491.000.877	50.461.930.319
Increases/(decreases) of accounting profit to determine taxable income:	-	165.039.414
- Increases	195.068.003	165.039.414
- Decreases	-	-
Taxable income/Assessable income	19.686.068.880	50.626.969.733
Corporate income tax rate	20%	20%
Corporate income tax payable	<u>3.937.213.776</u>	<u>10.125.393.947</u>

Determination of corporate income tax payable for the Company is based on currently applicable regulations on tax. However, these regulations may change from time to time, and tax regulations applicable to different types of transactions may be interpreted in different ways. Therefore, the tax amounts presented in the Interim Financial Statements can be changed upon the inspection of tax authorities.

Natural

The Company has to pay natural resource tax on the extraction of groundwater at a rate of VND 4,000/m³ and on the extraction of natural water used for cooling, industrial hygiene and construction at a rate of VND 4,000/m³.

Land rental

The Company has to pay rental of land being used at the unit price as follows:

Location:	Leasing rate
- Sa Dec Ward, Dong Thap Province (30,995,1 m ²)	VND 39.142/m ² /year
- Sa Dec Ward, Dong Thap Province (7,426,7 m ²)	VND 59.381/m ² /year

Fees, legal fees, and other duties

The company has declared and paid these in accordance with regulations.

16. Payables to employees

	Ending balance	Beginning balance
Salary payable	5.984.711.399	6.446.046.763
Bonus payable	-	8.327.350.000
Total	5.984.711.399	14.773.396.763

17. Short-term accrued expenses

	Ending balance	Beginning balance
Interest expenses	-	40.316.177
Electricity expenses	-	487.708.368
Total	0	528.024.545

18. Other payables

18a. Other short-term payables

	Ending balance	Beginning balance
Trade Union's expenditure	950.210.197	941.956.797
Receipt of short-term deposits, mortgages	164.000.000	172.000.000
Other short-term payables	167.238.402	641.937.138
Total	1.281.448.599	1.755.893.935

18b. Other long-term payables

This item reflects receipt of long-term deposits, mortgages.

18c. Overdue debts

The Company has no other overdue payables.

19. Short-term borrowings

	Ending balance	Beginning balance
Short-term borrowings from banks		
- Borrowings from Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Dong Thap Branch (i)	64.473.279.331	68.702.932.181
- Borrowing from Nam A Commercial Joint Stock Bank (Nam A Bank) – Dong Thap Branch	0	6.576.893.934
Total	64.473.279.331	75.279.826.115

The Company is capable of repaying its short-term borrowings.

(i) A borrowing from Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) - Dong Thap Branch is to supplement the working capital for business operation with a credit limit of VND 100,000,000,000 at the interest rate applied to each borrowing acknowledgement. The borrowing term is not more than 04 months. This borrowing is secured by mortgaging term deposits and receivables and mortgaging inventories of the Company (see Notes No. V.2a, V.3 and V.7).

Details of movements in short-term borrowings during the period are as follows:

	Accumulated from the Current year	Previous year
Beginning balance	68.897.078.016	56.833.484.700
Increase	49.846.881.493	39.432.437.028
Amount paid	(54.270.680.178)	(31.717.878.900)
Ending balance	64.473.279.331	64.548.042.828

The Company has no overdue borrowings.

20. Bonus and welfare fund

	Beginning balance	Other increases (i)	bursement during the per	Ending balance
Bonus Fund	4.315.077.713	7.020.000	13.000.000	4.309.097.713
Welfare Fund	40.658.557	-	-	40.658.557
Total	4.355.736.270	7.020.000	13.000.000	4.349.756.270

(i) Increase resulting from an award granted by the People's Committee of Dong Thap Province to the enterprise for its outstanding performance within the emulation cluster/group in Dong Thap Province for the year 2025, pursuant to Decision No. 1535/QĐ-UBND dated May 26, 2026.

21. Owner's equity

21a. Statement of Changes in Owner's Equity

Information on changes in owner's equity is presented in the attached Appendix 02.

21b. Details of owner's capital

	Ending balance	Beginning balance
Mr. Phan Thanh Binh	60,855,970.000	54,825,200.000
Mr. Bui Van Sau	42,175,400.000	37,995,860.000
Ms. Nguyen Huong Lien	40,982,820.000	36,921,460.000
Mr. Mai The Khoi	40,854,140.000	36,805,540.000
Other shareholders	236,539,160.000	213,099,640.000
Total	421,407,490.000	379,647,700.000

21c. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	42,140,749	37,964,770
Number of shares sold to the public	42,140,749	37,964,770
- Ordinary shares	42,140,749	37,964,770
- Preferred shares		
Number of shares repurchased		
- Ordinary shares		
- Preferred shares		
Number of outstanding shares	42,140,749	37,964,770
- Ordinary shares	42,140,749	37,964,770
- Preferred shares		

Par value per outstanding share: VND 10,000.

21d. Profit distribution

During the period, the Company distributed profits in accordance with Resolution No. 04/NQ.ĐHĐCĐ of the 2026 Annual General Meeting of Shareholders, dated 25 April 2026, as follows:

	Amount distributed	Amount appropriated in the previous year	Amount appropriated in the current period
* Cash dividends paid to shareholders	75,929,540.000	75,929,540.000	33,712,599.200
* Dividend distribution in shares to shareholders (*)	56,947,155.000	0	0

(*) Shareholders' Meeting Resolution No. 16/NQ.ĐHĐCĐ dated 4 July 2026 amending the 2025 dividend payout ratio set out in Shareholders' Meeting Resolution No. 04/NQ.General Meeting of Shareholders dated 25 April 2026, thereby reducing the ratio from 35% to 31% of the charter capital (comprising 20% in cash on hand and 11% as a dividend in shares).

On 18 July 2026, the Company's Board of Directors adopted Resolution No. 18/NQ.HĐQT regarding the implementation of the plan to issue shares as dividends for the third instalment of 2025 to shareholders. This dividend payable has not yet been recognized in the Interim Financial Statements.

(*) On September 7, 2026, the Company's Board of Directors approved Resolution No. 24/NQ.HĐQT regarding the implementation of an interim dividend payment for the first phase of 2026 (8% in cash) to shareholders. This dividend payable has been recognized in the interim financial statements.

During the period, the Company paid dividends as follows:

	The third quarter of 2026	The third quarter of 2025
Stock dividend (11%)	41,759,790.000	0
Cash dividend (8%)	33,712,599.200	30,371,816.000
Total	75,472,389.200	30,371,816.000

22. Off- interim statement of financial position items

22a. Assets under operating lease

The total minimum lease payments in the future for non-cancellable leasing contracts are classified by terms as follows:

	Ending balance	Beginning balance
1 year or less	1,654,215.077	1,654,215.077
More than 1 year to 5 years	6,616,860.308	6,616,860.308
More than 5 years	38,639,610.561	39,459,919.955
Total	46,910,685.946	47,730,995.340

The above operating lease payments comprise:

* The total land rental for 30,995,1 m² of land at Sa Dec Ward, Dong Thap Province at the leasing rate of VND 39,142/m²/year. The term of the signed lease contract is 50 years, starting from 31 October 2001.

* The total land rental for 7,426,7 m² of land at Sa Dec Ward, Dong Thap Province at the leasing rate of VND 59,381/m²/year. The term of the signed lease contract is 50 years, starting from 04 February 2013.

22b. Collateral

- The 12-month term deposit amounting to VND 20,000,000,000 at Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) - Dong Thap Branch has been mortgaged to secure the borrowing from this bank (see Note No. V.2a).

- A deposit with a term of 6->12 months in the amount of 15,300,000,000 VND at Foreign South Asia Commercial Joint Stock Bank - Dong Thap Branch was used as collateral to secure the loan at this bank (see note No. V.2a).

- A term deposit with a maturity of 6 to 12 months, amounting to VND 2,000,000,000 at Military Commercial Joint Stock Bank - East Saigon Branch, has been pledged as collateral for a loan from the same bank (see note V.2a).

22c. Foreign currencies

US Dollar (USD)
Euro (EUR)
Pounds Sterling (£)

Ending balance	Beginning balance
393.746,19	561.929,31
8.905,52	8.561,64
147,00	150,30

22d. Treated doubtful debts

	Ending balance		Beginning balance		Reason for write-off
	Original currency (USD)	VND	Original currency (USD)	VND	
Royal Foods - Paris	33.032,00	706.224.160	33.032,00	706.224.160	Irrevocable
S & B Herba Foods Limited – UK	30.213,00	645.953.940	30.213,00	645.953.940	Irrevocable
Good Life Handels GmbH – Germany	30.132,00	644.222.160	30.132,00	644.222.160	Irrevocable
Trans Actions Sarl – Senegal	27.000,00	577.260.000	27.000,00	577.260.000	Irrevocable
Kim Sun Trading Co., Ltd – UK	24.600,00	394.362.600	24.600,00	394.362.600	Irrevocable
Other overseas customers	51.708,00	907.831.040	51.708,00	907.831.040	Irrevocable
		274.958.820		274.958.820	Irrevocable
Total		4.150.812.720		4.150.812.720	Irrevocable

VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT

1. Revenue from sales of goods and provisions of services

1a. Gross revenue

Revenue from sales of merchandise
Revenue from sales of finished goods
Revenue from provisions of services
Total

The third quarter of 2026	The third quarter of 2025
492.374.313	*
206.278.197.534	215.065.814.819
494.599.123	560.055.653
207.265.170.970	215.625.870.472

1b. Revenue from sales of goods and provisions of services to related parties

Transactions relating to the provision of services to related parties are presented in Note No. VII.1b.

2. Revenue deductions

Trade discounts
Sales returns
Total

The third quarter of 2026	The third quarter of 2025
5.155.470.394	4.820.501.792
70.009.354	86.961.521
5.225.479.748	4.907.463.313

3. Cost of sales

Costs of merchandise sold
Costs of finished goods sold
Total

The third quarter of 2026	The third quarter of 2025
904.570.583	312.460.036
148.927.491.524	144.303.749.724
149.832.062.107	144.616.209.760

4. Financial income

Term deposit interest
Demand deposit interest
Loan interest
Exchange gain arising
Exchange gain due to the revaluation of monetary items in foreign currencies
Total

The third quarter of 2026	The third quarter of 2025
381.841.303	423.638.089
29.065.288	-
1.568.324.660	1.303.334.249
1.312.370.256	875.969.232
*	1.030.801.870
3.291.601.507	3.633.743.440

5. Financial expenses

Interest expenses
Exchange loss arising
Provision for impairment of investment losses
Total

The third quarter of 2026	The third quarter of 2025
679.652.145	520.259.994
1.527.134.710	156.734.944
10.156.594.812	*
12.363.381.667	676.994.938

6. Selling expenses

Expenses for employees
Depreciation/(amortization) of fixed assets
Expenses for external services
- Transport and handling expenses
- Commission expenses
Other expenses
Total

The third quarter of 2026	The third quarter of 2025
2.148.687.504	1.794.426.900
59.873.130	43.695.795
14.439.567.445	11.853.560.646
10.425.113.373	9.088.626.342
4.014.454.072	2.764.934.304
976.882.703	573.663.488
17.625.010.782	14.265.346.829

7. General and administrative expenses

Expenses for employees
Office supplies
Office stationery
Depreciation/(amortization) of fixed assets
Taxes, fees and legal fees
Expenses for external services
Other expenses
Total

The third quarter of 2026	The third quarter of 2025
3.662.937.462	2.729.060.688
276.735.021	0
45.899.200	70.447.100
449.683.545	310.184.791
769.398.452	0
1.534.693.486	1.200.972.465
920.337.463	904.049.904
7.659.684.629	5.214.714.948

8. Other income

Collection of packaging printing cylinder
Collection of freight charges
Other income
Total

The third quarter of 2026	The third quarter of 2025
94.956.364	214.370.000
732.274.590	639.235.681
115.659.302	50.380.616
942.890.256	903.986.297

	The third quarter of 2026	The third quarter of 2025
9. Other expenses		
Non-deductible value added tax	60,888,831	0
Customs duties	41,400,000	17,000,000
Other expenses	38,294,942	3,940,102
Total	140,583,773	20,940,102

10. Earnings per share

Information on earnings per share is presented in the Consolidated Interim Financial Statements.

	The third quarter of 2026	The third quarter of 2025
11. Operating costs by factors		
Cost of merchandise sold	904,570,583	0
Cost of materials and supplies	117,124,874,514	112,436,998,454
Labour costs	25,489,603,644	22,616,970,552
Depreciation/(amortization) of fixed assets	3,880,234,386	3,784,612,181
Expenses for external services	23,570,995,816	18,384,278,307
Other expenses	2,042,863,939	3,476,022,194
Total	173,013,142,882	160,698,881,688

VII. OTHER DISCLOSURES

1. Transactions and balances with related parties

Related parties of the Company include: key management personnel and individuals related to key management personnel; and other related parties.

1a. The Company's related parties include: key management personnel and their related individuals; other related parties.

Transactions and balances with the key management personnel and their related individuals

The key management personnel comprise: members of the Board of Directors, the Supervisory Board and members of the Board of Management. The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Company has no sales of goods or service provisions with the key management personnel and their related individuals, and only entered into the following transactions with members of the Board of Directors and the Board of Management:

	The third quarter of 2026	The third quarter of 2025
Cash dividends paid	32,028,276,120	30,371,816,000
Dividends paid in shares		

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

Receivables from and payables to the key management personnel and their related individuals are disclosed in Note No. V.14.

Remuneration of the key management personnel

Full name	Position		The third quarter of 2026	The third quarter of 2025
Ms. Nguyen Huong Lien	Chairwoman	(appointed on 26 April 2026)	15,000,000	12,000,000
Mr. Mai The Khoi	Chairwoman	(resigned on 25 April 2026)	-	15,000,000
Mr. Pham Thanh Binh	Board Member cum General Director		368,410,000	347,050,000
Mr. Pham Hoang Thai	Board Member cum Deputy General Director		197,110,000	198,625,000
Mr. Bui Van Sau	Board Member		43,000,000	118,200,000
Mr. Trang Si Duc	Board Member		43,000,000	43,200,000
Mr. Nguyen Ngoc Tieu	Board Member		43,000,000	43,200,000
Ms. Tran Thi Nhu	Board Member	(appointed on 26 April 2026)	12,000,000	-
Ms. Bui Thi Ngoc Tuyen	Deputy General Director		184,810,000	184,625,000
Mr. Tran Quang Minh	Deputy General Director		157,810,000	127,625,000
Ms. Nguyen Thi Thu Thuy	Chair of the Supervisory Board		12,000,000	12,000,000
Mr. Tran Manh Hung	Member of the Supervisory Board	(resigned on 25 April 2026)	-	9,000,000
Ms. Nguyen Thi Thu Thao	Member of the Supervisory Board	(resigned on 25 April 2026)	-	9,000,000
Mr. Pham Ngoc Sinh	Member of the Supervisory Board	(appointed on 26 April 2026)	9,000,000	-
Mr. Truong Thanh Nhiem	Member of the Supervisory Board	(appointed on 26 April 2026)	9,000,000	-
Total			1,094,140,000	1,119,525,000

1b. Transactions and balances with other related parties

Other related parties of the Company include:

Other related parties	Relationship
Bich Chi 2 Food Company Limited	Subsidiary
BFIW Investment Joint-Stock Company	The Company's legal representative is the Chairwoman
Bagang Technology Joint Stock Company	The Company's legal representative is the Chairwoman
Giong Eco Joint-Stock Company	The Company's legal representative is the Chairwoman
Victory Water Joint Stock Company	The Company's legal representative is the Chairwoman

Transactions with other related parties

The Company has no sales of goods or service provisions with other related parties and only entered into the following transactions with Bich Chi 2 Food Company Limited:

	The third quarter of 2026	The third quarter of 2025
Loans	18,900,000,000	30,000,000,000
Loan interest	1,568,324,660	1,303,334,249
Purchase goods	1,269,247,109	0

Receivables from and payables to other related parties

Receivables from and payables to other related parties are presented in Notes No. V.2 and V.12.

2. Segment information

2.1 Segment information

Segment information is presented by business field and geographical area. The primary segment reporting is by business field, as the Company's business activities are organised and managed according to the nature of the products.

2a. Information on business segment

The Company's principal business activities consist of the production and processing of foodstuffs and food products. In addition, other business activities—primarily the letting of premises and the sale of merchandise—account for a very small proportion of gross revenue (approximately 0,34% in the first 6 months of 2026). Revenue and cost of sales from these business activities are presented in Notes VI.1a and VI.3.

2b. Information on geographical segment

The Company's business activities comprise both export and domestic operations.

Details of net revenue from sales and the provision of external services by geographical region, based on the location of customers, are as follows:

	The third quarter of 2026	The third quarter of 2025
Overseas	143.856.347.379	157.034.972.738
Domestic	58.183.343.843	53.683.434.421
Total	<u>202.039.691.222</u>	<u>210.718.407.159</u>

3. Comparative figures

3a. Implementation of the new accounting system

The fiscal year ended on 31 December 2026 is the first year in which the Company has applied the Corporate Accounting Standards under Circular 99, replacing Circular No. 200/2014/TT-BTC.

The transition to the application of Circular 99 is carried out using the following methods:

- For changes in accounting policies where the Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where the Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Company applies the non-retroactive method.

Circular 99 does not provide specific transition guidance for the following changes. Consequently, the Company applies the non-retrospective method to payables for dividends and profit distrib

Prepared by

Phan Thi Tuyet Suong

Chief Accountant

Tran Van Thieu



BICH CHI FOOD COMPANY

Address: No. 45x1, Nguyen Sinh Sac street, Sa Dec ward, Dong Thap province, Viet Nam
NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the third quarter accounting period of 2026 ending september 30, 2026

Appendix 01: Increases/(decreases) of tangible fixed assets

From No: B 09a – DN
(Attached to Circular No. 99/2025/TT-BTC dated
October 27, 2025 of the Minister of Finance)

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Unit: VND					
Historical costs					
Beginning balance	93.349.375.228	190.013.073.895	6.353.922.587	608.100.000	290.324.471.710
Completed construction	4.603.909.409	16.796.616.312			21.400.525.721
Liquidation and disposal		(481.990.000)			(481.990.000)
Ending balance	97.953.284.637	206.327.700.207	6.353.922.587	608.100.000	311.243.007.431
<i>In which:</i>					
Assets fully depreciated but still in use	59.703.252.159	116.938.037.327	4.118.245.587	461.100.000	181.220.635.073
Depreciation					
Beginning balance	69.748.190.915	155.736.399.797	4.449.585.805	522.350.000	230.456.526.517
Depreciation during the period	611.342.370	3.362.677.121	59.873.130	7.350.000	4.041.242.621
Liquidation and disposal		(481.990.000)			(481.990.000)
Ending balance	70.359.533.285	158.617.086.918	4.509.458.935	529.700.000	234.015.779.138
Carrying value					
Beginning balance	23.601.184.313	34.276.674.098	1.904.336.782	85.750.000	59.867.945.193
Ending balance	27.593.751.352	47.710.613.289	1.844.463.652	78.400.000	77.227.228.293

Prepared by

Chief Accountant

Approve October 22, 2026.

General Director



Phan Thi Tuyet Suong

Tran Van Thieu

Pham Thanh Binh

BICH CHI FOOD COMPANY

Address: No. 45x1, Nguyen Sinh Sac street, Sa Dec ward, Dong Thap province, Viet Nam

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the third quarter accounting period of 2026 ending september 30, 2026

Appendix 02: Taxes and other obligations to the State Budget

From No: B 09a – DN

(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

Chỉ tiêu	Beginning balance		Movements during the period		Ending balance	
	Payables	Receivables	Amount payable	Amount actually paid	Payables	Receivables
Output Value Added Tax (VAT)			5.100.414.158	5.100.414.158		
VAT on imports			111.490.487	111.490.487		
Export and import duties			93.602.088	93.602.088		
Corporate Income Tax	2.834.329.109		3.937.213.776		6.771.542.885	
Personal Income Tax on salaries and wages			102.457.500	40.983.000	61.474.500	
10% withholding tax	70.885.963		79.438.174	71.225.963	79.098.174	
Personal Income Tax on capital investment			1.684.323.080		1.684.323.080	
Natural Resources Tax			1.619.200	1.619.200		
Land and housing taxes, land rent		71.771.701	769.398.452	769.398.452		71.771.701
Total	2.905.215.072	71.771.701	11.879.956.915	6.188.733.348	8.596.438.639	71.771.701

Prepared by



Phan Thi Tuyet Suong

Chief Accountant



Tran Van Thieu

Approve October 22, 2026.

General Director



Phạm Thanh Bình

BICH CHI FOOD COMPANY

Address: No. 45x1, Nguyen Sinh Sac street, Sa Dec ward, Dong Thap province, Viet Nam
NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the third quarter accounting period of 2026 ending september 30, 2026

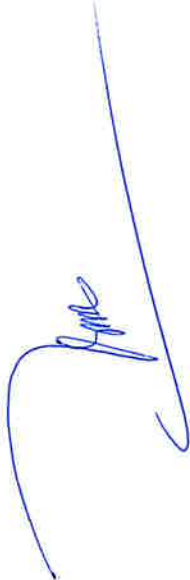
Appendix 03: Statement of changes in owner's equity

From No: B 09a – DN
(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of
the Minister of Finance)

Unit: VND

	Owner's capital	Investment and development fund	Retained profit	Total
Beginning balance of the previous year	379.647.700.000	13.982.553.207	65.833.601.490	459.463.854.697
Profit in the previous period			40.336.536.372	40.336.536.372
Dividends distribution in the previous year			(30.371.816.000)	(30.371.816.000)
Ending balance of the previous year			9.964.720.372	9.964.720.372
Beginning balance of the current year	379.647.700.000	13.982.553.207	90.034.587.768	483.664.840.975
Dividends payment in shares	41.759.790.000		(41.759.790.000)	
Profit in the current period			15.553.787.101	15.553.787.101
Dividends distribution in the current year			(33.712.599.200)	(33.712.599.200)
Ending balance of the current period	421.407.490.000	13.982.553.207	30.115.985.669	465.506.028.876

Prepared by



Phan Thi Tuyet Suong

Chief Accountant



Tran Van Thieu

Approve October 22, 2026.

General Director



