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**VIETNAM SOUTHERN FOOD
CORPORATION –
JOINT STOCK COMPANY**

No: 230/LTMN-TCKT

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

Hồ Chí Minh City, October 28, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange (HNX)

Complying with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16th, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Vietnam Southern Food Corporation - Joint Stock Company would like to disclose the Financial Statements for the accounting period from January 1, 2026, to September 30, 2026 with Hanoi Stock Exchange as follows:

1. Name of Organization: Vietnam Southern Food Corporation - JSC
 - Stock code: VSF
 - Address: 333 Tran Hung Dao, Cau Ong Lanh Ward, Ho Chi Minh City
 - Contact phone: (84-28)3.8370025 - 3.8370026
 - Fax: (84-28)3.8365898 - 3.8365899
 - Email: vanphong@vsfc.com.vn Website: www.vinafood2.com.vn

2. Content of information disclosure:

- Financial statements for the accounting period from January 1, 2026 to September 30, 2026:

- ☐ Separate Financial Statements (Listed organizations have no subsidiaries and superior accounting units have affiliated units);
- ☐ Consolidated Financial Statements (Listed organizations have subsidiaries);
- ☒ Combined Financial Statements (Listed organizations have an accounting unit directly under their own accounting system);

- Cases in which the cause must be explained:

+ The auditing organization expresses an opinion that is not a fully accepted opinion for financial statements:

- ☐ Yes ☐ No

Explanatory documents in case of a “Yes” answer:

- ☐ Yes ☐ No

+ Profit after tax in the reporting period has a difference before and after the audit of 5% or more, converted from loss to profit or vice versa:

☐ Yes

☐ No

Explanatory documents in case of a “Yes” answer:

☐ Yes

☐ No

+ The profit after corporate income 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

Explanatory documents in case of a “Yes” answer:

☒ Yes

☐ No

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

☐ Yes

☐ No

Cases in which the cause must be explained:

☐ Yes

☐ No

This information was published on the Company's website on: .../.../2026 at the link: https://vinafood2.com.vn/featured_item/quan-he-co-dong/

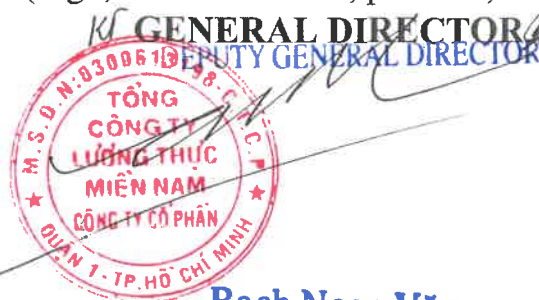
We hereby certify that the information disclosed above is true and we take full legal responsibility for the accuracy of the disclosed information.

Attached Document: 

- Financial Statements
- Explanatory documents

Organization Representative

Legal Representative/Authorized Signatory
(Sign, write full name, position, and seal)



Bạch Ngọc Văn

**VIETNAM SOUTHERN
FOOD CORPORATION -
JOINT STOCK COMPANY**

No.: 2298/LTMN-TCKT
Re: Explanation of Profit After Tax
in the Separate Financial
Statements for Quarter III and the
First Nine Months of 2026

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

Ho Chi Minh City, October 28, 2026

To: The Hanoi Stock Exchange

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

Pursuant to the Separate Financial Statements for the accounting period from January 1, 2026 to September 30, 2026.

Vietnam Southern Food Corporation – Joint Stock Company hereby provides an explanation for the increase of more than 10% in Separate profit after tax for the third quarter and the first nine months of 2026 compared with the corresponding periods in 2025, as follows:

Unit: VND

Item	Third Quarter of 2025	Third Quarter of 2026	First Nine Months of 2025	First Nine Months of 2026
Net Revenue	2.175.112.918.097	2.599.759.751.854	8.270.769.356.596	7.637.090.005.616
Profit After Tax	1.541.225.698	2.144.324.747	4.190.450.295	6.085.733.927

Explanation for the increase in profit after tax: During the corresponding period of 2026, the Corporation promptly assessed and effectively seized business opportunities, while exercising effective governance over its borrowings, maintaining an appropriate borrowing structure, and effectively controlling costs and revenue. Accordingly, profit after tax as reported in the Separate financial statements for the third quarter and the first nine months of 2026 amounted to VND 2.144.324.747 and VND 6.085.733.927 respectively.

Vietnam Southern Food Corporation – Joint Stock Company hereby submits the above explanation for the information of the Hanoi Stock Exchange.

Sincerely./.

Recipients: *[Signature]*

- As mentioned above;
- Board of Directors, Executive Board;
- Supervisory Board;
- Planning Department;
- Filed at: Office, F&A Department.



GENERAL DIRECTOR
DEPUTY GENERAL DIRECTOR

Bạch Ngọc Văn

VIETNAM SOUTHERN FOOD CORPORATION - JSC
THE SEPARATE FINANCIAL STATEMENTS
For the accounting period ended 30th September, 2026

Ho Chi Minh city, October 2026

VIETNAM SOUTHERN FOOD CORPORATION - JSC333 Tran Hung Dao Street, Cau Ong Lanh Ward,
Ho Chi Minh city**Form B 01- DN**Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 of the Ministry of Finance**SEPARATE STATEMENT OF FINANCIAL POSITION**

As at 30 September 2026

ASSETS	Code	Note	30/09/2026 VND	01/01/2026 VND
A - CURRENT ASSETS	100		3.043.298.554.517	2.545.810.279.682
I. Cash and cash equivalents	110	01	498.801.598.650	1.073.935.637.739
1. Cash	111		498.801.598.650	297.935.637.739
2. Cash equivalents	112		-	776.000.000.000
III. Short-term receivables	130		493.885.686.715	268.749.091.896
1. Receivables from customers	131	02	566.870.343.524	352.688.570.024
2. Repayments to suppliers	132	03	365.948.197.271	361.025.456.573
5. Other short-term receivables	135	04	221.726.369.975	216.121.150.261
6. Allowance for doubtful short-term debts	136	05	(1.309.537.809.867)	(1.309.964.670.774)
7. Assets in shortage awaiting resolution	137	06	648.878.585.812	648.878.585.812
IV. Inventories	140	07	1.823.834.101.341	972.985.442.030
1. Inventories	141		1.825.639.614.301	976.171.686.180
2. Allowances for devaluation of inventories	142		(1.805.512.960)	(3.186.244.150)
VI. Other current assets	160		226.777.167.811	230.140.108.017
1. Short-term prepaid expenses	161	08	9.463.859.611	10.692.083.028
2. VAT deductibles	162		211.296.701.466	211.450.331.862
3. Taxes and other receivables from the State	163		6.016.606.734	7.997.693.127
B - LONG-TERM ASSETS	200		2.262.250.845.161	3.014.251.672.602
I. Long-term receivables	210		1.295.000.000	676.924.698.874
1. Long-term trade receivables	211	02	-	675.629.698.874
5. Other long-term receivables	215	04	1.295.000.000	1.295.000.000
II. Fixed assets	220		1.366.661.964.583	1.437.530.247.796
1. Tangible fixed assets	221	09	1.227.873.105.444	1.296.348.737.658
- Costs	222		4.265.798.845.850	4.318.915.360.136
- Accumulated depreciation	223		(3.037.925.740.406)	(3.022.566.622.478)
3. Intangible fixed assets	227	10	138.788.859.139	141.181.510.138
- Costs	228		185.373.784.228	186.772.851.485
- Accumulated depreciation	229		(46.584.925.089)	(45.591.341.347)
IV. Investment properties	240	11	18.861.111.202	19.149.733.822
- Costs	241		31.302.629.053	31.302.629.053
- Accumulated depreciation	242		(12.441.517.851)	(12.152.895.231)
V. Long-term unfinished asset	250		11.989.278.841	10.437.992.754
2. Construction in progress	252	12	11.989.278.841	10.437.992.754
VI. Long-term investments	260	13	727.449.442.727	727.449.442.727
1. Investments in subsidiaries	261		948.495.140.276	948.495.140.276
2. Investments in joint ventures and associates	262		128.076.362.236	128.076.362.236
3. Investments in equity of other entities	263		104.494.843.499	104.494.843.499
4. Allowance for impairments in other entities	264		(453.616.903.284)	(453.616.903.284)
VII. Other long-term assets	270		135.994.047.808	142.759.556.629
1. Long-term prepaid expenses	271	08	135.994.047.808	142.759.556.629
TOTAL ASSETS (280=100+200)	280		5.305.549.399.678	5.560.061.952.284

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

RESOURCES	Code Note		30/09/2026	01/01/2026
			VND	VND
C - LIABILITIES	300		2.703.669.522.712	2.964.267.809.245
I. Short-term liabilities	310		2.687.862.902.010	2.276.053.351.331
1. Short-term trade payables	311	14	104.262.093.054	43.468.939.377
2. Short-term prepayments from customers	312	15	202.182.828.849	108.608.284.671
4. Tax payables and statutory obligations	314	16	21.865.157.444	1.818.920.253
5. Payables to employees	315		7.125.641.263	23.799.973.402
6. Short-term accrued expenses	316	17	119.391.256.319	17.505.538.127
9. Short-term unearned revenues	319	18	12.742.794.741	12.051.309.888
10. Other short-term payments	320	19	135.527.524.014	83.258.610.563
11. Short-term borrowings and finance lease liabilities	321	20	2.084.655.951.767	1.973.557.646.496
12. Provision for short-term payables	322		-	11.235.288.995
13. Bonus and welfare fund	323		109.654.559	748.839.559
II. Long-term liabilities	330		15.806.620.702	688.214.457.914
7. Long-term unearned revenues	337	18	795.340.702	5.026.479.040
8. Other long-term payables	338	19	7.091.280.000	683.187.978.874
9. Long-term borrowings and finance lease liab	339	20	7.920.000.000	-
D - OWNERS' EQUITY	400	21	2.601.879.876.966	2.595.794.143.039
1. Owners' shares capital	411		5.000.000.000.000	5.000.000.000.000
- Ordinary shares capital	411a		5.000.000.000.000	5.000.000.000.000
9. Other funds belonging to owners' equity	419		231.825.797.290	231.825.797.290
10. Undistributed profit after tax	420		(2.629.945.920.324)	(2.636.031.654.251)
- Undistributed profit after tax brought forward	420a		(2.636.031.654.251)	(2.641.548.688.028)
- Undistributed profit after tax for the current year	420b		6.085.733.927	5.517.033.777
TOTAL RESOURCES				
(440=300+400)	440		5.305.549.399.678	5.560.061.952.284

Ho Chi Minh city, 28 October, 2026

Preparer



Nguyen Le Bao Anh

Chief Accountant



Nguyen Vuong Quoc

General Director



Bach Ngoc Van

SEPARATE INCOME STATEMENT
For the accounting period from 01/01/2026 to 30/9/2026

Unit: VND

Items	Co de	No te	3rd Quarter 2026	3rd Quarter 2025	From 01/01/2026 to 30/9/2026	From 01/01/2025 to 30/9/2025
1. Revenues from sales and services rendered	1	22	2.604.004.428.854	2.178.891.892.097	7.647.889.034.616	8.278.289.568.143
2. Revenue deductions	2		4.244.677.000	3.778.974.000	10.799.029.000	7.520.211.547
3. Net revenues from sales and services rendered (10 = 01 - 02)	10		2.599.759.751.854	2.175.112.918.097	7.637.090.005.616	8.270.769.356.596
4. Costs of goods sold	11	23	2.359.710.433.029	2.005.545.536.442	7.083.690.017.224	7.564.465.601.657
5. Gross revenues from sales and services rendered (20 = 10-11)	20		240.049.318.825	169.567.381.655	553.399.988.392	706.303.754.939
6. Profit/loss of sale and liquidation of investment real estate	21		-	-	-	-
7. Financial income	22	24	18.252.724.883	17.934.151.838	77.667.874.925	80.599.065.495
8. Financial expenses	23	25	27.195.064.649	28.033.842.696	83.387.341.197	136.926.520.968
- In which: interest expenses	24		20.821.447.221	20.804.025.316	72.074.175.701	67.485.150.113
9. Selling expenses	25	26	112.650.447.795	106.750.688.349	299.737.845.369	466.260.295.043
10. General administration expenses	26	27	116.033.251.564	49.116.795.046	242.432.184.152	179.341.541.432
11. Net profits from operating activities {30=20+21+22-(23+25+26)}	30		2.423.279.700	3.600.207.402	5.510.492.599	4.374.462.991
12. Other income	31	28	5.860.342.056	1.411.977.857	8.546.220.238	4.720.927.009
13. Other expenses	32	29	6.139.297.009	3.470.959.561	7.970.978.910	4.904.939.705
14. Other profits (40=31-32)	40		(278.954.953)	(2.058.981.704)	575.241.328	(184.012.696)
15. Total net profit before tax (50=30+40)	50		2.144.324.747	1.541.225.698	6.085.733.927	4.190.450.295
18. Profits after enterprise income tax (60=50-51-52)	60		2.144.324.747	1.541.225.698	6.085.733.927	4.190.450.295

Preparer



Nguyen Le Bao Anh

Chief Accountant



Nguyen Vuong Quoc

Ho Chi Minh city, 28 October, 2026

General Director

DEPUTY GENERAL DIRECTOR



Bach Ngoc Van

SEPARATE CASH FLOW STATEMENT

(Indirect method)

For the accounting period from 01/01/2026 to 30/9/2026

Unit: VND

ITEMS	CO DE	From 01/01/2026 to 30/9/2026	From 01/01/2025 to 30/9/2025
I. Cash flows from operating activities			
1. Profit before tax	1	6.085.733.927	4.190.450.295
2. Adjustments for			
- Depreciation of fixed assets and investment properties	2	75.644.596.474	75.124.654.199
- Provisions	3	(1.807.592.097)	(17.503.697.797)
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	4	(20.777.284.392)	1.585.455.560
- Gains (losses) on investing activities	5	(50.673.535.298)	(33.357.969.251)
- Interest expenses	6	72.074.175.701	67.485.150.113
3. Operating profit before changes in working capital	8	80.546.094.315	97.524.043.119
- Increase (decrease) in receivables	9	453.633.388.638	(269.135.179.484)
- Increase (decrease) in inventories	10	(849.467.928.121)	(414.649.649.965)
- Increase (decrease) in payables (excluding interest payable, corporate income tax payable)	11	(347.161.919.191)	2.552.056.452
- Increase (decrease) in prepaid expenses	12	7.993.732.238	158.867.601
- Interest paid	14	(72.124.277.310)	(66.835.288.692)
Net cash flows from operating activities	20	(726.580.909.431)	(650.385.150.969)
II. Cash flows from investing activities			
1. Expenditures on purchase and construction of fixed assets and long-term assets	21	(6.038.976.728)	(17.884.398.815)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22	5.396.651.348	147.517.172
7. Proceeds from interests, dividends and distributed profits	27	33.374.865.000	30.040.425.000
Net cash flows from investing activities	30	32.732.539.620	12.303.543.357
III. Cash flows from financial activities			
3. Proceeds from borrowings	33	5.679.759.002.340	6.139.652.490.066
4. Repayment of principal	34	(5.560.740.697.069)	(4.970.446.115.450)
Net cash flows from financial activities	40	119.018.305.271	1.169.206.374.616

SEPARATE CASH FLOW STATEMENT
(Indirect method)
For the accounting period from 01/01/2026 to 30/9/2026

Unit: VND

ITEMS	CO DE	From 01/01/2026 to 30/9/2026	From 01/01/2025 to 30/9/2025
Net cash flows during the period (50 = 20+30+40)	50	(574.830.064.540)	531.124.767.004
Cash and cash equivalents at the beginning of the period	60	1.073.935.637.739	120.678.088.850
Effect of exchange rate fluctuations	61	(303.974.549)	22.465.507
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	498.801.598.650	651.825.321.361

Ho Chi Minh city, 28 October, 2026

Preparer



Nguyen Le Bao Anh

Chief Accountant



Nguyen Vuong Quoc

General Director

DEPUTY GENERAL DIRECTOR



Bach Ngoc Van

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS
FOR THE THIRD QUARTER OF 2026****I. Corporation information****1. Structure of ownership**

Vietnam Southern Food Corporation – Joint Stock Company was established and operated under the Certificate of Enterprise Registration No. 0300613198 issued by the Department of Planning and Investment of Ho Chi Minh City for the first time on 08/02/2007, the enterprise registration of the enterprise was changed several times and changed for the 14th time on 27/10/2025 regarding the update of administrative boundaries.

The charter capital of the Corporation according to the 14th amended Enterprise Registration Certificate dated 27/10/2025 is: 5,000,000,000,000 VND (In words: Five trillion VND).

Head office: No. 333 Tran Hung Dao, Cau Ong Lanh Ward, Ho Chi Minh City, Vietnam.

The Corporation's shares are being traded on UpCOM with the stock code VSF.

2. Business lines

- Trading in agricultural products, trade, services, tourism;
- Production and trading of animal feed, aquaculture and processing of aquatic products;
- Production and trading of packaging (except for re-waste at the establishment);
- Exploitation, trading of pure drinking water and mineral water;
- Cargo transportation business by automobiles and inland waterways;
- Domestic and international travel business;
- Advertising and event services;
- Business of hotels, restaurants (or casual eateries);
- Purchase and sale of means of transport and construction materials;
- Production and trading of pure ice;
- Buying, selling, maintaining, maintaining: cars, motorcycles;
- Retail sale of processed foods, dry foods, canned foods, carbonated beverages, milk and dairy products, aquatic products, vegetables, fresh fruits, meat and meat products, wine, beer, domestically produced cigarettes, fabrics, ready-to-wear garments, shoes, sandals, squeezes, bags, etc leather goods, cosmetics, fine arts, household appliances, furniture appliances, beds, cabinets, tables, chairs, personal and household items, jewelry, watches, stationery, photographic equipment, video and radio equipment, metalware, electrical appliances, office equipment, computers and electronic components.

3. Business Scope

The Corporation's main activities in the period: Wholesale of rice, wheat, other grains, wheat flour. Details: Wholesale, export and import of rice, wheat, other grains, wheat flour (complying with Decision No. 64/2009/QĐ-UBND dated 31/07/2009 and Decision No. 79/2009/QĐ-UBND dated 17/10/2009 of the

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

People's Committee of Ho Chi Minh City on the planning of agricultural and food business in Ho Chi Minh City).

4. Normal production and business cycle

The Corporation's normal production and business cycle is within 12 months.

5. The Characteristics of the Corporation's operations in the fiscal year have an impact on the financial statements.

There were no material fluctuations affecting the financial statements during the period.

6. Structure of the Corporation

As of September 30, 2026, the Corporation includes the Corporation's Office and 14 dependent branches as follows:

Dependent	Address
Ben Tre Food Company	No. 199D2, Quarter 4, Ben Tre Ward, Vinh Long
Soc Trang Food Company	No. 76 Le Duan, Hamlet 1, Phu Loi Ward, Can Tho City
An Giang Food Company	No. 06 Nguyen Du Street, Long Xuyen Ward, An Giang Province
Tra Vinh Food Company	No. 102, Tran Phu, Tra Vinh Ward, Vinh Long
Dong Thap Food Company	No. 531, National Highway 30, My Ngai Ward, Dong Thap
Binh Dong Flour Branch	277A Ben Binh Dong Street, Phu Dinh Ward, Ho Chi Minh City
Song Hau Food Company	Lot 18, Tra Noc I Industrial Park, Thoi An Dong Ward, Can Tho City
Tra Vinh Agricultural Products and Food Company	Vinh Yen Hamlet, Long Duc Ward, Vinh Long
Long An Food Company	10 Cu Luyen, Long An Ward, Tay Ninh
Bac Lieu Food Company	No. 166, Vo Thi Sau Street, Bac Lieu Ward, Ca Mau
Vinh Long Food Company	No. 09, Provincial Road 901, Hoi Thanh Hamlet, Hoa Binh Commune, Vinh Long
Tien Giang Agri-Food Company	Binh Hamlet, An Huu Commune, Dong Thap
Tien Giang Food Company	No. 256, Quarter 2, Trung An Ward, Dong Thap
Southern Food Corporation - Joint Stock Company - Thot Not Branch	Thoi Hoa 1 area, Thot Note Ward, Can Tho City

As of September 30, 2026, the Corporation has 12 directly owned subsidiaries and 5 associates and jointly controlled entities (01/01/2026: 12 subsidiaries and 5 associated companies, business establishments co-control) listed in the Explanation of long-term financial investments.

7. Statement of Comparability of Information on Financial Statements:

In the fiscal year 2026, the Corporation shall apply the Corporate Accounting Regime promulgated under Circular 99/2025/TT-BTC, replacing the accounting regime under Circular 200/2014/TT-BTC applied in 2025.

This change does not have a material impact on the figures presented on the financial statements. Therefore, the comparative figures are not adjusted and remain comparable between periods.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

II. Accounting period, monetary units used in the accounting period:

- 1. Annual accounting period:** Starting from January 1 to December 31.
- 2. Currency of accounting and presentation of financial statements:** Vietnam Dong (VND)

III. Accounting standards and regimes applied:

- 1. Applicable accounting regime:** The Corporation applies the corporate accounting regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance.
- 2. Declaration on Compliance with Vietnam Accounting Standards and Accounting Regimes:** The Corporation ensures that it has fully complied with Vietnamese accounting standards and Vietnamese corporate accounting regimes that have been issued and come into force in relation to the preparation and presentation of these financial statements.

IV. Accounting policies, accounting estimates and relevant applicable legal regulations**1. Accounting policies are mainly applied by the Corporation for the preparation and presentation of financial statements****a Basis for making financial statements**

The Corporation's separate financial statements are prepared and presented in accordance with Vietnam Accounting Standards, the Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance and relevant current legal regulations in Vietnam.

Separate financial statements are made on the basis of synthesizing data from the Financial Statements of the Corporation's Office and its dependent accounting units as of September 30, 2026.

The Corporation concurrently prepares and issues consolidated financial statements in accordance with current regulations. This separate financial statement should be read simultaneously with the Consolidated Financial Statements in order to have full information on the financial situation, business results and cash flows of the whole Corporation.

b. Accounting estimates

The preparation of the Corporation's financial statements in compliance with Vietnam Accounting Standards requires the Board of Management to make estimates and assumptions that affect the reporting data on debts and assets and the presentation of debts and potential assets on the date of making the financial statements as well as the business reporting data, revenues and expenses throughout the fiscal year. Actual business results may differ from estimates and assumptions.

2. Transactions in foreign currencies

Transactions arising in foreign currencies shall be converted into Vietnam Dong at the actual exchange rate at the time of incurrence. The actual transaction rate as prescribed in Circular 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance is determined on the basis of the average exchange rate between the buying rate and the selling rate of the commercial bank where the Corporation regularly conducts transactions.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

3. Cash and cash equivalents

Cash and cash equivalents include cash and demand bank deposits. Cash equivalents are short-term investments with a recovery period of no more than 03 months from the date of investment, are highly liquid, can be easily converted into a specified amount of money and do not have much risk in converting into cash.

4. Investments in subsidiaries, associated companies and jointly controlled business establishments, and other units:

Investments in subsidiaries, affiliates, and co-controlling business establishments are initially recognized at the original price including the purchase price and directly related purchase costs. After the initial recognition, these investments are determined according to the original price minus the provision for investment price reduction.

Dividends in shares of the Corporation only recorded an increase in the number of shares, did not record the value of shares received, did not record revenue from financial activities, and did not record an increase in trading securities.

5. Receivables

Receivables are recoverable amounts of money from customers or other objects. Receivables are presented at the original price minus the provision for bad debts.

6. Inventory

Principle of inventory recognition: Inventory is calculated at the original price. In case the net realizable value is lower than the original price, it shall be calculated according to the net realizable value.

The original price is calculated using the weighted average method and includes all costs incurred to acquire the inventory in its current location and state. For finished products and unfinished products, the original price includes raw materials, direct labor costs, and allocated general production costs.

Accounting method: The Corporation's inventory applies the perpetual inventory method.

Inventory price reduction provision: The inventory price reduction provision made at the end of the annual accounting period is the difference between the original price of inventories and their net realizable value (if any).

7. Provisioning

Provisions include provisions for inventory price reduction, provisions for bad debts, provisions for financial investment losses set aside in accordance with the provisions of Circular No. 48/2019/TT-BTC dated August 08, 2019 of the Ministry of Finance, Circular No. 24/2022/TT-BTC dated April 7, 2022 and amending documents, relevant supplements and replacements.

8. Tangible fixed assets

Tangible fixed assets are buildings and structures; Machinery and equipment; Means of transport and transmission; management equipment, tools and other fixed assets shall be recorded at historical costs.

Historical cost

Tangible fixed assets are expressed at historical cost minus the accumulated depreciation value. The historical cost of a tangible fixed asset includes the purchase price, import duties, non-refundable purchase

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

taxes, and directly related costs to bring the asset to its intended location and state of operation. Expenses incurred after the tangible fixed assets have been put into operation, such as repair, maintenance and overhaul costs, are recorded in the income statement for the year in which the expenses are incurred.

Depreciation

Depreciation is calculated using the straight-line method based on the estimated useful life of the tangible fixed asset. The estimated useful life is as follows:

Houses, architectural objects	25 – 50 years
Machinery and equipment	5 – 15 years
Means of transport, transmission	6 – 15 years
Management equipment and tools	3 – 10 years

9. Intangible fixed assets Land use rights**Land use rights include:**

Land use rights with a definite term shall be recorded at historical cost and allocated by the straight-line method during the land use term in accordance with the current land law.

Land use rights without an expiration term shall be recorded at historical cost and shall not be amortized.

Historical cost recorded: Indefinite land use rights are expressed at historical cost. Land use rights with a definite term are expressed according to the historical cost minus the accumulated wear and tear value. The initial cost of land use rights includes the purchase price and expenses directly related to the acquisition of land use rights.

Recorded depreciation: Depreciation is calculated according to the straight-line method and distributed according to the land use term.

Computer software

Historical cost: The purchase price of new computer software that is not a part attached to the relevant hardware is capitalized and accounted for as an intangible fixed asset.

Recorded depreciation: Computer software is amortized by the straight-line method from 3 to 8 years.

Other Assets

Other intangible fixed assets are expressed at historical cost and amortized by the straight-line method over a period of 4 to 50 years.

10. Investment Properties

Investment properties is initially recorded at the original price.

For investment properties, lease operations are recorded according to historical cost, accumulated wear and tear and residual value. In which, depreciation is deducted by the straight-line method with the depreciation time estimated as follows:

- + Houses and architectural objects 25 years
- + Land use rights According to the land use right term

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

Unfinished basic construction

Unfinished capital construction expenses include expenses related to the construction investment process that have not been completed at the end of the accounting period and are recorded at the cost price.

11. Accounting principles for prepaid expenses

Pending expenses include expenses actually incurred but related to the business results of many accounting periods and the allocation of these expenses to production and business expenses of the following accounting periods:

Tools, instruments, packaging awaiting allocation

Tools and instruments that have been put into use shall be allocated to the cost according to the straight-line method with an allocation period of not more than 36 months.

Property repair costs

The cost of repairing fixed assets is classified into regular repairs and major repairs.

Regular repair costs are recorded directly in production and business expenses in the period.

Major repair expenses, if it increases the operational capacity or prolongs the useful life of the asset, if the capitalization conditions are met, the historical cost of the fixed asset shall be recorded as an increase; in case of failure to meet the capitalization conditions, it shall be recorded in the pending expenses and allocated appropriately according to the benefit period.

Cost of insurance

The cost of insurance is allocated according to the straight-line method with an allocation time equivalent to the validity period of the relevant insurance policy.

Leveling costs

Leveling costs related to leased land plots are recorded as costs waiting for long-term allocation and are allocated by the straight line method during the land lease term according to the land lease contract and relevant laws.

Prepaid land costs

Prepaid land expenses include prepaid land rents, including amounts related to leased land for which the Corporation has received land use right certificates but is not eligible to record intangible fixed assets according to current regulations, and other arising expenses related to the security of the use of leased land. These costs are recorded in the income statement under the straight-line method based on the term of the land lease contract from 40 to 50 years.

Other allocation pending costs

Other allocation pending costs are recorded at cost and allocated by the straight-line method during useful life.

12. Other trade payables and payables

Trade payables and other payables are expressed at the cost price.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

13. Equity

Ordinary shares are recorded at par value. The revenue from the issuance of shares in excess of the par value shall be recorded in the share premium. Expenses incurred directly related to the issuance of shares, after deducting the effects of taxes, are recorded as a reduction in the share capital surplus.

14. Taxes

The Corporation shall implement and declare enterprise income tax at the parent company; The Corporation is currently applying the current corporate income tax rate.

15. Revenue and other income**Sales Revenue**

Sales revenue is recorded in a separate income statement when most of the risks and benefits associated with ownership of the product or goods are transferred to the buyer. Revenue is not recognized if there are material uncertainties related to the ability to recover receivables or to the likelihood of sales being returned. Sales revenue is recorded in net numbers after deducting the discount amount stated on the sales invoice.

Revenue from service provision

Revenue from service provision is recorded in the income statement according to the percentage of transaction completion. The percentage of job completion is evaluated based on a survey of the work that has been done. Revenues are not recognized if there are material uncertainties related to the ability to recover accounts receivable.

Income from interest on deposits

Interest income is recognized in proportion to time based on the principal balance and the applicable interest rate.

Income from dividends

Income from dividends shall be recorded and accounted when the Corporation determines that it is entitled to receive dividends.

16. Borrowing costs

Borrowing expenses are recorded as expenses in the year/period when these costs are incurred, except for the case where borrowing costs are related to loans for the purpose of forming assets eligible for capitalization of borrowing expenses, then borrowing costs will be capitalized and recorded in the historical cost of these assets.

17. Related parties

Parties are considered related parties if one party has the ability to control or have significant influence over the other party in making financial and operational decisions.

In considering each relationship of the related parties for the preparation and presentation of the Financial Statements, the Corporation focuses on the nature of the relationship rather than the legal form of such relationships.

VIETNAM SOUTHERN FOOD CORPORATION - JSC

333 Tran Hung Dao Street, Cau Ong Lanh Ward,
Ho Chi Minh city

Form B 09- DN

Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

V. SUPPLEMENTARY INFORMATION TO ITEMS PRESENTED IN THE SEPARATE STATEMENT OF FINANCIAL POSITION**1. Cash and cash equivalents**

	30/09/2026	01/01/2026
	VND	VND
Cash on hand	7.337.578.415	7.548.026.325
Cash at bank	491.464.020.235	290.387.611.414
Cash in transit	0	0
Cash equivalents	0	776.000.000.000
	498.801.598.650	1.073.935.637.739



NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

2. Receivables from customers

	30/09/2026		01/01/2026	
	Book value	Allowances	Book value	Allowances
	VND	VND	VND	VND
Short - term	566.870.343.524	(192.324.724.223)	352.688.570.024	(192.390.907.730)
21 Golden Saru Agricultural Products Wholesalin	-		8.543.085.970	
DAVIS COMMODITIES PTE.LTD	8.049.427.069		10.773.924.016	
Ets Sylla&freres.sa	0		10.404.502.649	
OLAM GLOBAL AGRI PTE LTD	-		34.668.761.559	
PADIBERAS NASIONAL BERHAD	0		8.833.796.300	
RANIMA COMMODITY FZC	21.440.694.619		-	
Kien Giang Import-Export JSC	109.584.372.381		4.704.000.000	
Heineken Vietnam Brewery Co., Ltd.	12.060.003.200		27.535.959.360	
Louis Dreyfus Company Asia Pte.ltd	111.736.091.208			
Hau Giang Food Joint Stock Company	17.298.568.750	(17.298.568.750)	17.298.568.750	(17.298.568.750)
Ho Chi Minh City Food JSC	24.361.723.614	(24.361.723.614)	24.361.723.614	(24.361.723.614)
To Chau Joint Stock Company	25.815.229.715	(25.815.229.715)	25.815.229.715	(25.815.229.715)
Vo Thi Thu Ha Import Export Trading Company Limited	58.768.539.483	(58.768.539.483)	58.768.539.483	(58.768.539.483)
Others	177.755.693.485	(66.080.662.661)	120.980.478.608	(66.146.846.168)

	30/09/2026		01/01/2026	
	Book value	Allowances	Book value	Allowances
	VND	VND	VND	VND
Long - term	-	-	675.629.698.874	-
Support for the Cuban government (*)	-	-	675.629.698.874	0

(*): This Receivables related to aid goods provided by the Government of Vietnam to Cuba through the Corporation. The amount will be repaid to the Government of Vietnam upon the Corporation's recovery of the corresponding amount from the Government of Cuba. Pursuant to Official Letter No. 5934/BTC-QLN dated 11 May 2026 issued by the Ministry of Finance, providing guidance on the settlement of debts under the Agreement signed on 29 March 2018 between the Government of Vietnam and the Government of Cuba. The treatment of this receivable is carried out correspondingly with the treatment of the long-term payables disclosed in Note 19.

VIETNAM SOUTHERN FOOD CORPORATION - JSC

333 Tran Hung Dao Street, Cau Ong Lanh Ward,
Ho Chi Minh city

Form B 09- DN

Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

3. Prepayments to suppliers

	30/09/2026		01/01/2026	
	Book value	Allowances	Book value	Allowances
	VND	VND	VND	VND
	365.948.197.271	(325.178.510.975)	361.025.456.573	(325.539.188.375)
Honda Vietnam Company	6.549.453.400	0	13.071.894.801	0
Hau Giang Food Joint Stock Company	73.226.957.750	(63.726.957.750)	73.226.957.750	(63.726.957.750)
Thinh Phat Kon Tum Group Joint Stock Company	75.320.759.913	(75.320.759.913)	75.681.437.313	(75.681.437.313)
Hoa Tan Loc One Member Co.,Ltd	78.629.955.300	(77.547.337.612)	78.629.955.300	(77.547.337.612)
Vo Thi Thu Ha Trading Import Export Company Limited	87.991.938.232	(80.816.416.732)	87.991.938.232	(80.816.416.732)
Binh Loi Investment Co., Ltd.	12.709.500.000	(12.709.500.000)	12.709.500.000	(12.709.500.000)
Others	31.519.632.676	(15.057.538.968)	19.713.773.177	(15.057.538.968)

VIETNAM SOUTHERN FOOD CORPORATION - JSC

333 Tran Hung Dao Street, Cau Ong Lanh Ward,
Ho Chi Minh city

Form B 09- DN

Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

4. Other receivables

	30/09/2026		01/01/2026	
	Book value	Allowances	Book value	Allowances
	VND	VND	VND	VND
Short-term	221.726.369.975	(143.155.988.857)	216.121.150.261	(143.155.988.857)
- Receivables from Ho Chi Minh City State Treasury (*)	27.877.394.336	0	27.877.394.336	0
- Receivable from Ho Chi Minh City Food Joint Stock Company	27.689.374.920	0	27.798.201.920	0
- Thot Not Industrial Park Infrastructure Construction Center (Thot Not Branch)	6.018.965.324	0	6.018.965.324	0
- Cost of Joint Stock Company	4.544.857.219	0	4.544.857.219	0
- Receivable from To Chau Joint Stock Company for capital and business interest	88.280.243.917	(88.280.243.917)	88.280.243.917	(88.280.243.917)
- Receivable from Hau Giang Food Corporation	28.000.000.000	(28.000.000.000)	28.000.000.000	(28.000.000.000)
- UNILEVER VIETNAM	1.939.247.203	0	1.569.469.958	-
- Vinamilk Branch in Can Tho (VNM-Song Ha)	1.515.874.271	0	2.128.613.033	0
- Advance	6.116.243.018	0	1.531.300.963	0
- Others	29.744.169.767	(26.875.744.940)	28.372.103.591	(26.875.744.940)
	30/09/2026		01/01/2026	
	Book value	Allowances	Book value	Allowances
	VND	VND	VND	VND
Long-term	1.295.000.000	-	1.295.000.000	-
- Deposits	1.295.000.000	0	1.295.000.000	0

(*) This is a receivable from the State Treasury related to the amount of money advanced by the State to the Corporation for the construction of the project. This amount is being blocked because the withdrawal period has expired.

VIETNAM SOUTHERN FOOD CORPORATION - JSC

333 Tran Hung Dao Street, Cau Ong Lanh Ward,
Ho Chi Minh city

Form B 09- DN

Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

5. Bad debts

	30/09/2026		01/01/2026	
	Book value	Allowances	Book value	Allowances
	1.309.562.809.867	(1.309.537.809.867)	1.310.054.670.774	(1.309.964.670.774)
RECEIVABLES FROM CUSTOMERS	192.349.724.223	(192.324.724.223)	192.480.907.730	(192.390.907.730)
Vo Thi Thu Ha Import-Export Trading Co., Ltd.	58.768.539.483	(58.768.539.483)	58.768.539.483	(58.768.539.483)
Hau Giang Food Joint Stock Company	17.298.568.750	(17.298.568.750)	17.298.568.750	(17.298.568.750)
To Chau Joint Stock Company	25.815.229.715	(25.815.229.715)	25.815.229.715	(25.815.229.715)
HCM City Food Joint Stock Company	24.361.723.614	(24.361.723.614)	24.361.723.614	(24.361.723.614)
Univen (S) Company	12.058.307.500	(12.058.307.500)	12.058.307.500	(12.058.307.500)
V.A.P Food Co., Ltd.	10.033.561.582	(10.033.561.582)	10.033.561.582	(10.033.561.582)
Other	44.013.793.579	(43.988.793.579)	44.144.977.086	(44.054.977.086)
REPAYMENTS TO SUPPLIERS	325.178.510.975	(325.178.510.975)	325.539.188.375	(325.539.188.375)
Vo Thi Thu Ha Import-Export Trading Co., Ltd.	80.816.416.732	(80.816.416.732)	80.816.416.732	(80.816.416.732)
Hau Giang Food Joint Stock Company	63.726.957.750	(63.726.957.750)	63.726.957.750	(63.726.957.750)
Hoa Tan Loc One Member Co., Ltd.	77.547.337.612	(77.547.337.612)	77.547.337.612	(77.547.337.612)
Thinh Phat Kon Tum Group Joint Stock Compar	75.320.759.913	(75.320.759.913)	75.681.437.313	(75.681.437.313)
Binh Loi Investment Co., Ltd.	12.709.500.000	(12.709.500.000)	12.709.500.000	(12.709.500.000)
Other	15.057.538.968	(15.057.538.968)	15.057.538.968	(15.057.538.968)
OTHER RECEIVABLES	143.155.988.857	(143.155.988.857)	143.155.988.857	(143.155.988.857)
Hau Giang Food Joint Stock Company	28.000.000.000	(28.000.000.000)	28.000.000.000	(28.000.000.000)
To Chau Joint Stock Company	88.280.243.917	(88.280.243.917)	88.280.243.917	(88.280.243.917)
Other	26.875.744.940	(26.875.744.940)	26.875.744.940	(26.875.744.940)
Shortage of assets awaiting	648.878.585.812	(648.878.585.812)	648.878.585.812	(648.878.585.812)

**VIETNAM SOUTHERN FOOD
CORPORATION - JSC**

333 Tran Hung Dao Street, Cau Ong Lanh
Ward,
Ho Chi Minh city

Form B 01- DN

Issued under Circular No. 99/2025/TT-BTC

October 27, 2025 of the Ministry of Finance

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

6. Shortage of assets awaiting resolution

	30/09/2026		01/01/2026	
	Quantity	Book value	Quantity	Book value
	Ton	VND	Ton	VND
Inventories (*)		648.878.585.812		648.878.585.812
		648.878.585.812		648.878.585.812

(*): Shortage of inventories awaiting resolution according to the Report of Unscheduled Inventories results at Tra Vinh Food Company on November 22, 2017 of the Unscheduled Inventories Team established under Decision No. 145/QĐ-TCT October 27, 2017 of the General Director of Vietnam Southern Food Corporation - Joint Stock Company. This lack of assets has been fully provisioned by the Company (see note to bad debts 5.5). This case was brought to appellate trial by the Court on March 24, 2022, the People's Court of Ho Chi Minh City issued the Judgment No. 137/2022/HSPT to sentence the accused seriously, must compensation to Tra Vinh Food Company 132.9 billion dong. On January 6, 2023, the People's Court of Ho Chi Minh City issued Judgment Execution Decision No. 1456/QĐ-CTHADS on execution of judgments on request related to the crime of embezzlement of property and intentional contravention of State regulations on management. economic management causing serious consequences must compensate Tra Vinh Food Company VND 132.9 billion, the judgment enforcer is responsible for voluntarily executing the judgment within 10 days from the date of receiving or being duly notified of this Decision.

7. Inventories

	30/09/2026		01/01/2026	
	Original value	Allowances	Original value	Allowances
	VND	VND	VND	VND
	1.825.639.614.301	(1.805.512.960)	976.171.686.180	(3.186.244.150)
Goods in transit	0	0	740.324.631	0
Raw materials	729.175.220.926	(1.805.512.960)	219.889.464.704	(1.870.344.262)
Tools and equipment	12.469.262.340	0	10.469.604.352	(374.795.423)
Work in progress	3.972.472.681	0	3.467.324.595	0
Products	812.443.562.558	-	536.218.386.202	(790.810.383)
Goods	93.907.629.266	-	83.323.370.480	(150.294.082)
Goods on consignment	127.398.643.294	0	75.790.387.980	0
Real estate goods	46.272.823.236	0	46.272.823.236	0

(*): Real estate goods are land and assets attached to land in Nhon Hoa Industrial Park, An Nhon town, Binh Dinh province, transferred by Thinh Phat Kon Tum Joint Stock Group to Vinh Long Food Company ("Branch"), Branch of the Corporation, to set off a part of the debt owed to the Branch in 2015. The Branch has received the right to use land, ownership of houses and assets attached to the land in 2015. As at 31st December 2025, all real estate goods are being frozen for the purpose of investigation and trial of the case between the Corporation and Thinh Phat Kon Tum Joint Stock Group related to bad receivables. At the date of this report, the Corporation and the Branch are still monitoring the developments of the case.

VIETNAM SOUTHERN FOOD CORPORATION - JSC333 Tran Hung Dao Street, Cau Ong Lanh Ward,
Ho Chi Minh city**Form B 01- DN**Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 of the Ministry of Finance**NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)**

For the accounting period from 01/01/2026 to 30/9/2026

8. Prepaid expenses**Short – term**

	30/09/2026	01/01/2026
	VND	VND
	9.463.859.611	10.692.083.028
Insurance expenses	215.785.852	0
Cost of making export goods	66.282.226	0
Pending Allocation of Tools and Supplies	1.293.551.565	1.065.626.430
Pending Allocation of Packaging	156.239.942	485.677.097
Asset repair costs	2.628.917.997	3.146.573.386
Costs of liquidated house at No.2 Dien Bien Phu, Tra Vinh City	3.409.253.364	3.409.253.364
Others	1.693.828.665	2.584.952.751

Long – term

	30/09/2026	01/01/2026
	VND	VND
	135.994.047.808	142.759.556.629
Remaining value of tools and equipment	2.334.986.723	2.987.525.574
Repair costs	7.474.375.769	12.400.926.072
Circulating packaging	713.800.024	-
Compensation costs for site clearance at Phu Cuong Agricultural Products Center	1.210.285.103	1.242.228.110
Prepaid costs for site leveling at Tra On Food Enterprise	1.378.352.270	1.407.998.585
Investment costs for Long Tri tourist area - Tra Vinh agricultural products	4.797.524.758	4.908.804.691
Compensation costs for site clearance to build warehouses in Ninh Quoi A	1.094.826.785	1.116.814.388
Costs for house rental, warehouse rental and land rental, land use rights	18.605.176.910	19.429.087.184
Tan Kim land rental	43.886.945.333	44.920.930.952
Costs for site leveling and site clearance - Thot Not Branch	51.296.354.115	51.296.354.115
Other long-term prepaid costs	3.201.420.018	3.048.886.958

VIETNAM SOUTHERN FOOD CORPORATION - JSC

333 Tran Hung Dao Street, Cau Ong Lanh Ward,
Ho Chi Minh city

Form B 09- DN

Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

9. Tangible fixed assets

	<i>Unit: VND</i>					
	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Others	Total
	VND	VND	VND	VND	VND	VND
HISTORY COST						
As at 01/01/2026	2.431.705.392.736	1.690.122.176.231	141.444.391.225	44.160.761.314	11.482.638.630	4.318.915.360.136
Completed construction investment	5.051.043.876	2.041.628.000	-	88.888.889	-	7.181.560.765
Liquidation, other	(1.214.409.334)	(52.625.681.435)	(4.917.540.628)	(844.773.654)	(695.670.000)	(60.298.075.051)
Closing balance	2.435.542.027.278	1.639.538.122.796	136.526.850.597	43.404.876.549	10.786.968.630	4.265.798.845.850
ACCUMULATED DEPRECIATION						
As at 01/01/2026	1.589.343.707.425	1.256.028.970.544	128.609.574.844	40.206.415.148	8.377.954.517	3.022.566.622.478
Depreciation	36.765.344.947	32.961.743.128	2.306.596.762	762.476.959	167.161.059	72.963.322.855
Liquidation, other	(1.100.951.940)	(50.099.930.359)	(4.867.153.970)	(840.498.658)	(695.670.000)	(57.604.204.927)
Closing balance	1.625.008.100.432	1.238.890.783.313	126.049.017.636	40.128.393.449	7.849.445.576	3.037.925.740.406
NET BOOK VALUE						
As at 01/01/2026	842.361.685.311	434.093.205.687	12.834.816.381	3.954.346.166	3.104.684.113	1.296.348.737.658
Closing balance	810.533.926.846	400.647.339.483	10.477.832.961	3.276.483.100	2.937.523.054	1.227.873.105.444

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

10. Intangible fixed assets

	Land use rights	Technology/ IT software	Others	Total
	VND	VND	VND	VND
HISTORY COST				
As at 01/01/2026	170.851.640.936	6.459.154.866	9.462.055.683	186.772.851.485
Decrease in Period:				
Liquidation, other	0	(1.297.886.147)	(101.181.110)	(1.399.067.257)
Closing balance	170.851.640.936	5.161.268.719	9.360.874.573	185.373.784.228
ACCUMULATED DEPRECIATION				
As at 01/01/2026	30.562.775.165	6.288.550.488	8.740.015.694	45.591.341.347
Depreciation	2.338.445.754	6.073.299	48.131.946	2.392.650.999
Decrease in Period:				
Liquidation, other	0	(1.297.886.147)	(101.181.110)	(1.399.067.257)
Closing balance	32.901.220.919	4.996.737.640	8.686.966.530	46.584.925.089
NET BOOK VALUE				
As at 01/01/2026	140.288.865.771	170.604.378	722.039.989	141.181.510.138
Closing balance	137.950.420.017	164.531.079	673.908.043	138.788.859.139

11. Investment property

	Land use rights (1)	Buildings and Infrastructures (2)	Others	Total
	VND	VND	VND	VND
HISTORY COST				
As at 01/01/2026	14.831.868.000	16.470.761.053	0	31.302.629.053
Closing balance	14.831.868.000	16.470.761.053	0	31.302.629.053
ACCUMULATED DEPRECIATION				
As at 01/01/2026	-	12.152.895.231	0	12.152.895.231
Depreciation	-	288.622.620	0	288.622.620
Closing balance	0	12.441.517.851	0	12.441.517.851
NET BOOK VALUE				
As at 01/01/2026	14.831.868.000	4.317.865.822	0	19.149.733.822
Closing balance	14.831.868.000	4.029.243.202	0	18.861.111.202

(1) Land use rights: House No. 2, Street 4, Ward 1, Thao Dien Ward, District 2, Ho Chi Minh City

(2) Buildings and Infrastructures:

- + On land plot No. 104, Map No. 4-7a, Ward 5, Tan An City, Long An Province
- + House No. 2, Street 4, Ward 1, Thao Dien Ward, District 2, Ho Chi Minh City

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

12. Construction in progress

	30/09/2026	01/01/2026
	VND	VND
	11.989.278.841	10.437.992.754
Khanh Hung Central Warehouse Project	5.457.758.801	5.457.758.801
Refrigeration system	1.991.303.234	1.991.303.234
Purchase of Fixed Assets	4.073.041.059	611.112.800
Major repairs of fixed assets	467.175.747	2.209.817.919
Upgrade effect 3.0 to Effect 5.0		168.000.000

(*): Khanh Hung Central Warehouse Project is suspended according to Report No. 1394/TT. LTLA.DTKT dated 30/10/2018 and was approved by the People's Committee of Tay Ninh province on 07/5/2019. On May 31, 2021, Long An Food Company, a branch of the Corporation, continued to submit Report No. 405/CV.LTLA.DTKT requesting an extension of the project implementation time but has not received a response from the People's Committee of Tay Ninh province

VIETNAM SOUTHERN FOOD CORPORATION - JSC

333 Tran Hung Dao Street, Cau Ong Lanh Ward,
Ho Chi Minh city

Form B 09- DN

Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

13. Financial investments

	30/09/2026		01/01/2026	
	Cost	Allowance	Cost	Allowance
	VND	VND	VND	VND
Subsidiaries	948.495.140.276	(323.529.483.410)	948.495.140.276	(323.529.483.410)
- Saigon Food Joint Stock Company	33.029.591.929	(33.029.591.929)	33.029.591.929	(33.029.591.929)
- The Southern Central Food Joint Stock Company	47.786.267.013	(34.251.045.194)	47.786.267.013	(34.251.045.194)
- Safoco Foodstuff Joint Stock Company	208.306.301.000	0	208.306.301.000	0
- Tien Giang Packaging Joint Stock Company	2.142.000.000	0	2.142.000.000	0
- Ca Mau Agricultural products Import-Export Joint Stock Company	40.956.000.000	(40.956.000.000)	40.956.000.000	(40.956.000.000)
- To Chau Joint Stock Company	65.400.000.000	(65.400.000.000)	65.400.000.000	(65.400.000.000)
- Binh Dinh Food Joint Stock Company	69.345.300.334	0	69.345.300.334	0
- Hau Giang Food Joint Stock Company	28.771.200.000	(28.771.200.000)	28.771.200.000	(28.771.200.000)
- Mechanical Construction and Food Joint Stock Company	83.301.480.000	0	83.301.480.000	0
- Quang Ngai Food Joint Stock Company	5.100.000.000	(5.100.000.000)	5.100.000.000	(5.100.000.000)
- Ho Chi Minh City Food Joint Stock Company	152.509.000.000	(116.021.646.287)	152.509.000.000	(116.021.646.287)
- Kien Giang Import & Export Joint Stock Company	211.848.000.000	0	211.848.000.000	0

VIETNAM SOUTHERN FOOD CORPORATION - JSC

333 Tran Hung Dao Street, Cau Ong Lanh Ward,
Ho Chi Minh city

Form B 09- DN

Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

Financial investments (Continues)

	30/09/2026		01/01/2026	
	Cost	Allowance	Cost	Allowance
	VND	VND	VND	VND
Invest in a joint venture company	128.076.362.236	(87.512.188.023)	128.076.362.236	(87.512.188.023)
- Colusa - Miliket Foodstuff Joint Stock Company	29.752.174.213	0	29.752.174.213	0
- Vinh Long Cereal and Food Corporation	7.654.400.000	(7.654.400.000)	7.654.400.000	(7.654.400.000)
- Hoan My Joint Stock Company	22.500.000.000	(22.500.000.000)	22.500.000.000	(22.500.000.000)
- Cambodia - VN Food Joint Stock Company	57.357.788.023	(57.357.788.023)	57.357.788.023	(57.357.788.023)
- Fish Farming in Long Tri hamlet	10.812.000.000	0	10.812.000.000	-
Other long-term investments	104.494.843.499	(42.575.231.851)	104.494.843.499	(42.575.231.851)
- Foodinco Investment and Trading Joint Stock Group	27.469.130.000	(8.115.077.901)	27.469.130.000	(8.115.077.901)
- An Giang Agricultural and Food Import-Export Joint Stock Company	17.131.874.001	0	17.131.874.001	0
- Dong Thap Food and Packaging Joint Stock Company	2.138.145.362	(2.081.334.941)	2.138.145.362	(2.081.334.941)
- Binh An Flour Joint Stock Company	23.903.329.999	(23.903.329.999)	23.903.329.999	(23.903.329.999)
- Binh Tay Packaging Joint Stock Company	6.176.238.338	0	6.176.238.338	0
- Ben Thanh - Mui Ne Joint Stock Company	27.676.125.799	(8.475.489.010)	27.676.125.799	(8.475.489.010)

VIETNAM SOUTHERN FOOD CORPORATION - JSC333 Tran Hung Dao Street, Cau Ong Lanh Ward,
Ho Chi Minh city**Form B 09- DN**Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 of the Ministry of Finance**NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)**

For the accounting period from 01/01/2026 to 30/9/2026

14. Trade payables

	30/09/2026		01/01/2026	
	Book value	Repayable amount	Book value	Repayable amount
	VND	VND	VND	VND
	104.262.093.054	104.262.093.054	43.468.939.377	43.468.939.377
- VNM Joint Stock Company Branch in Can Tho	35.194.622.928	35.194.622.928	8.046.877.932	8.046.877.932
- Val Win Trading	129.718.660	129.718.660	823.155.688	823.155.688
- Honda Vietnam Company Branch	2.292.030.419	2.292.030.419	2.164.428.969	2.164.428.969
- Binh Loi Investment Company Limited	2.209.396.500	2.209.396.500	2.209.396.500	2.209.396.500
- A Chau Refrigeration Technology Company Limited	2.190.433.557	2.190.433.557	2.190.433.557	2.190.433.557
- Vo Thi Thu Ha Import Export Trading Company Limited	1.162.500.000	1.162.500.000	1.162.500.000	1.162.500.000
- Hoa Tan Loc Company Limited	1.082.617.688	1.082.617.688	1.082.617.688	1.082.617.688
- Other	60.000.773.302	60.000.773.302	25.789.529.043	25.789.529.043

15. Prepayments from customers

	30/09/2026	01/01/2026
	VND	VND
	202.182.828.849	108.608.284.671
- FNJ INVESTMENT LIMITED	12.037.409.140	15.505.292.619
- Dilai Trading Co Pte. Ltd	113.488.900.000	0
- NEW EASTERN (1971) PTE LTD	0	3.554.340.014
- Binh Minh Food Joint Stock Company	7.738.724.901	5.762.325.800
- BLY AGRI VENTURE TRADING	0	10.864.700.000
- Danpac Consumer Goods Trading	0	15.108.449.400
- Alimyon Commodities Trading, OPC	0	7.323.548.910
- Vimex Import Export Company Limited	1.234.862.870	4.361.260.000
- Hau Giang Food Joint Stock Company	9.500.000.000	9.500.000.000
- Vo Thi Thu Ha Import Export Trading Service Company Limited	3.803.625.000	3.803.625.000
- Other	54.379.306.938	32.824.742.928

VIETNAM SOUTHERN FOOD CORPORATION - JSC

333 Tran Hung Dao Street, Cau Ong Lanh Ward,
Ho Chi Minh city

Form B 09- DN

Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

16. Taxes and payables to state budget

	Receivables at the beginning of the period	Amounts payable at the beginning of the period	Amounts payable in the period	Actual amount paid in the period	Period-end receivables	Amount payable at the end of the period
	VND	VND	VND	VND	VND	VND
VAT	0	1.020.057.447	6.425.477.098	6.746.594.301	0	698.940.244
Corporate Income Tax	3.656.772.447	0	0	0	3.656.772.447	0
Personal Income Tax	299.795.090	750.218.686	1.302.439.829	1.878.443.512	186.206.479	60.626.392
Resource Tax	0	41.618.120	327.648.600	368.264.000	0	1.002.720
Real Estate Tax, Land Rent	3.556.217.881	0	51.531.667.602	26.951.104.037	0	21.024.345.684
Non-agricultural Land Use Tax	0	0	23.737.493	23.737.493	0	0
Environmental Protection Tax	0	7.026.000	219.320.300	154.561.300	0	71.785.000
Fees, Charges and Other Payables	484.907.709	0	177.399.334	1.857.662.029	2.173.627.808	8.457.404
	7.997.693.127	1.818.920.253	60.007.690.256	37.980.366.672	6.016.606.734	21.865.157.444

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

17. Accrued expenses

	30/09/2026	01/01/2026
	VND	VND
Short - term	119.391.256.319	17.505.538.127
Interest expense	2.791.411.505	2.841.513.114
Advance of Outsourcing expenses	44.003.393.578	2.504.704.919
Pre-deduct commercial discounts, payment discounts, quarterly discounts	1.548.863.000	2.189.536.000
Advance of uniform money	2.189.203.000	0
Audit costs	2.316.190.625	0
Other	66.542.194.611	9.969.784.094

18. Unearned revenue

	30/09/2026	01/01/2026
	VND	VND
Short - term	12.742.794.741	12.051.309.888
Revenue of house No. 2 Dien Bien Phu, Tra Vinh City (*)	11.760.421.000	11.760.421.000
Unearned revenue	982.373.741	290.888.888
Long - term	795.340.702	5.026.479.040
Unearned revenue	795.340.702	5.026.479.040

(*): This is the revenue from the sale of house No. 2 Dien Bien Phu, Tra Vinh Ward, Vinh Long Province. The Corporation has transferred this Real Estate to a 3rd party in 2015 and has declared and paid corporate income tax on real estate transfer activities. The Corporation has not recorded the relevant revenue because it has not determined whether the above-mentioned real estate is owned by the State and assigned to agencies, units and organizations for management or not. The cost and costs associated with the sale of this property are recorded in the pending allocation costs. The Corporation has sent an official letter requesting the Ministry of Finance and the Ministry of Agriculture and Rural Development to consider and give opinions on this content. On the date of making this Report, the Corporation has not received any response from agencies and departments on this issue.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

19. Other payables

	30/09/2026	01/01/2026
	VND	VND
Short - term	135.527.524.014	83.258.610.563
- Payables for union expenses, social insurance, health insurance, accident insurance	1.436.971.820	1.546.031.435
- Receive deposits short-term	2.365.137.582	1.899.129.325
- Payables to the Ministry of Finance for revenues from real estate processing	1.745.269.002	1.745.269.082
- Privatization paybles	6.256.829.990	6.255.433.903
- Payables to State Treasury	27.877.394.336	27.877.394.336
- Payables for land use rights payment (*)	39.584.880.000	39.584.880.000
- Payables to the Ministry of Finance	48.183.957.058	0
- Other	8.077.084.226	4.350.472.482

(*): This is the estimated amount of money that the Corporation must pay to the State Budget to be granted a certificate of land use rights related to land at 289 Ben Binh Dong Street, Phu Dong Ward, Ho Chi Minh City.

	30/09/2026	01/01/2026
	VND	VND
Long - term	7.091.280.000	683.187.978.874
- Receive deposits long-term	7.091.280.000	7.558.280.000
- Others	0	675.629.698.874

(**): This payable relates to aid goods provided by the Government of Vietnam to Cuba through the Corporation. The amount will be repaid to the Government of Vietnam upon the Corporation's recovery of the corresponding amount from the Government of Cuba. Pursuant to Official Letter No. 5934/BTC-QLN dated 11 May 2026 issued by the Ministry of Finance, providing guidance on the settlement of debts under the Agreement signed on 29 March 2018 between the Government of Vietnam and the Government of Cuba, the treatment of this payable is carried out correspondingly with the treatment of the long-term receivable disclosed in Note 2.

VIETNAM SOUTHERN FOOD CORPORATION - JSC

333 Tran Hung Dao Street, Cau Ong Lanh Ward,
Ho Chi Minh city

Form B 09- DN

Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

20. Borrowings and finance lease liabilities

	01/01/2026		Movement during the year		30/09/2026	
	Carrying value	Repayable amount	Increase	Decrease	Carrying value	Repayable amount
	VND	VND	VND	VND	VND	VND
Short	1.973.557.646.496	1.973.557.646.496	5.670.959.002.340	5.559.860.697.069	2.084.655.951.767	2.084.655.951.767
Joint stock Commercial Bank for Investment and Development of Viet Nam						
NSG Branch	461.582.362.431	461.582.362.431	2.051.110.601.301	1.849.528.968.447	663.163.995.285	663.163.995.285
Moc Hoa Branch	126.609.600.000	126.609.600.000	342.583.000.000	275.319.600.000	193.873.000.000	193.873.000.000
Vietnam Maritime Commercial Joint Stock Bank.						
HCM Branch	441.772.619.840	441.772.619.840	1.075.875.137.066	1.278.006.849.737	239.640.907.169	239.640.907.169
Joint Stock Commercial Bank For Foreign Trade Of Vietnam						
HCM Branch	893.403.782.725	893.403.782.725	624.039.012.139	1.117.740.081.571	399.702.713.293	399.702.713.293
Ho Chi Minh City Development Joint Stock Commercial Bank						
Business Center	4.536.844.000	4.536.844.000	992.275.830.693	604.657.538.673	392.155.136.020	392.155.136.020
Military Commercial Joint Stock Bank						
Sai Gon Branch	22.652.437.500	22.652.437.500	142.928.112.622	165.580.550.122	-	-
Tien Giang Branch	-	-	58.371.454.240	58.371.454.240	-	-
Southeast Asia Commercial Joint Stock Bank						
Tien Giang Branch	-	-	99.694.440.550	99.694.440.550	-	-
Saigon - Hanoi Commercial Joint Stock Bank						
SHB - Sai Gon Branch	-	-	144.003.680.000	17.883.480.000	126.120.200.000	126.120.200.000
Public Bank Vietnam Limited						
HCM Branch	23.000.000.000	23.000.000.000	140.000.000.000	93.000.000.000	70.000.000.000	70.000.000.000
Tien Phong Commercial Joint Stock Bank						
Head Office	-	-	77.733.729	77.733.729	-	-

VIETNAM SOUTHERN FOOD CORPORATION - JSC

333 Tran Hung Dao Street, Cau Ong Lanh Ward,
Ho Chi Minh city

Form B 09- DN

Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

Borrowings and finance lease liabilities (Continuous)

Long	-	-	8.800.000.000	880.000.000	7.920.000.000	7.920.000.000
Joint stock Commercial Bank for Investment and Development of Viet Nam						
NSG Branch	-	-	8.800.000.000	880.000.000	7.920.000.000	7.920.000.000

21. Owners' equity

	Opening balance	Profit in this year	Closing balance
Share capital	5.000.000.000.000		5.000.000.000.000
Other funds	231.825.797.290		231.825.797.290
Retained profits	(2.636.031.654.251)	6.085.733.927	(2.629.945.920.324)
Total	2.595.794.143.039	6.085.733.927	2.601.879.876.966

(*) Based on the approved equitization plan, the Corporation has a charter capital of VND 5,000 billion dong starting from October 9th, 2018. As of October 9th, 2018, while waiting for the competent authorities to review and approve the equitization settlement, the Corporation temporarily recognises VND 231,826 million dong which was the difference between the actual state capital and the charter capital of the Joint Stock Company in other equity fund. This amount will be adjusted in accordance to the approved equitization finalization report.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE SEPARATE INCOME STATEMENT**22. Revenue from sales of goods and provision of services**

	3rd Quarter 2026	3rd Quarter 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND	VND	VND
Revenue from sales of good	2.575.567.194.465	2.153.714.425.525	7.557.468.865.010	8.181.647.847.488
Revenue from provision of services	28.437.234.389	25.177.466.572	90.420.169.606	96.641.720.655
	2.604.004.428.854	2.178.891.892.097	7.647.889.034.616	8.278.289.568.143

Revenue deductions

	3rd Quarter 2026	3rd Quarter 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND	VND	VND
Trade Discounts	4.069.177.000	3.778.974.000	10.623.529.000	7.336.036.000
Sales Returns	175.500.000	0	175.500.000	138.960.000
Sales Discounts	0	0	0	45.215.547
	4.244.677.000	3.778.974.000	10.799.029.000	7.520.211.547

23. Cost of sales and services rendered

	3rd Quarter 2026	3rd Quarter 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND	VND	VND
Cost of Goods and Finished Goods Sold	2.344.095.709.908	1.994.095.189.317	7.056.146.338.776	7.518.796.013.528
Cost of Services Rendered	15.614.723.121	11.450.347.125	27.543.678.448	45.669.588.129
	2.359.710.433.029	2.005.545.536.442	7.083.690.017.224	7.564.465.601.657

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

24. Financial income

	3rd Quarter 2026	3rd Quarter 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND	VND	VND
Interest income from deposits	1.183.563.464	3.166.079.905	11.902.018.950	4.265.592.076
Dividends received	0	0	33.374.865.000	30.040.425.000
Interest on exchange rate differences:	17.069.161.419	14.768.071.933	32.390.990.975	46.293.048.419
	18.252.724.883	17.934.151.838	77.667.874.925	80.599.065.495

25. Financial expenses

	3rd Quarter 2026	3rd Quarter 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND	VND	VND
Interest expenses	20.821.447.221	20.804.025.316	72.074.175.701	67.485.150.113
Loss of exchange rate differences:	6.370.574.468	7.229.758.500	11.309.732.034	69.441.196.775
Other	3.042.960	58.880	3.433.462	174.080
	27.195.064.649	28.033.842.696	83.387.341.197	136.926.520.968

26. Selling expenses

	3rd Quarter 2026	3rd Quarter 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND	VND	VND
Employee expenses	5.836.492.896	6.004.878.987	17.938.081.260	18.904.495.391
Raw material and packaging expenses	19.826.206.138	8.706.250.231	34.064.177.497	21.942.100.410
Depreciation expenses	427.218.040	467.503.587	1.176.270.528	1.328.327.647
Tool and equipment cost	650.549.251	595.764.626	1.981.777.022	1.605.387.422
Outsourcing expenses	79.395.737.423	83.864.653.979	221.729.129.054	401.895.821.783
Other cash expenses	6.514.244.047	7.111.636.939	22.848.410.008	20.584.162.390
	112.650.447.795	106.750.688.349	299.737.845.369	466.260.295.043

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

27. General and administrative expenses

	3rd Quarter 2026	3rd Quarter 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND	VND	VND
Employee expenses	37.971.841.702	20.431.780.004	68.582.582.968	63.954.344.254
Material expenses	145.869.334	167.568.107	362.310.569	542.569.242
Office supplies expenses	844.176.773	696.676.637	2.080.514.850	2.142.392.166
Depreciation expenses	9.171.341.333	9.387.967.578	28.004.252.782	27.725.357.854
Taxes, fees and charges	14.801.539.157	3.692.496.232	52.343.218.791	38.651.943.678
Provision expenses	(1.460.000)	(7.027.910.956)	(426.860.907)	(11.586.520.237)
Outsourced expenses	39.691.004.149	6.998.940.033	51.686.592.711	20.066.317.141
Other cash expenses	13.408.939.116	14.769.277.411	39.799.572.388	37.845.137.334
	116.033.251.564	49.116.795.046	242.432.184.152	179.341.541.432

28. Other income

	3rd Quarter 2026	3rd Quarter 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND	VND	VND
Amounts supported, sponsored, donated or donated shall be recorded in other incomes	420.163.891	593.472.299	1.930.684.407	2.454.406.072
Income from liquidation of waste bags, scrap, CCDC	10.848.611	18.399.473	37.420.400	221.283.106
Income from transfer and disposal of fixed assets	5.106.832.257	35.244.445	5.396.651.348	147.517.172
Other income	322.497.297	764.861.640	1.181.464.083	1.897.720.659
	5.860.342.056	1.411.977.857	8.546.220.238	4.720.927.009

29. Other expenses

	3rd Quarter 2026	3rd Quarter 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND	VND	VND
Book value and expenses from sale and liquidation of fixed assets	405.894.103	1.039.926.218	422.138.730	1.095.248.997
Other expenses	5.733.402.906	2.431.033.343	7.548.840.180	3.809.690.708
	6.139.297.009	3.470.959.561	7.970.978.910	4.904.939.705

VIETNAM SOUTHERN FOOD CORPORATION - JSC

333 Tran Hung Dao Street, Cau Ong Lanh Ward,
Ho Chi Minh city

Form B 09- DN

Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

30. Production and business expenses by factors

	3rd Quarter 2026	3rd Quarter 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND	VND	VND
Raw material costs	1.143.689.678.939	698.577.036.005	6.362.877.280.040	8.673.186.806.315
Labor costs	37.360.717.316	38.247.330.907	117.025.262.098	127.998.622.629
Fixed asset depreciation costs	25.067.132.195	25.202.192.392	75.644.596.474	75.124.654.199
Outsourced service expenses	155.355.082.225	18.848.727.245	364.247.720.494	421.962.138.924
Other cash expenses	27.092.437.408	8.327.637.626	62.647.982.396	100.767.823.090
Provision expenses	(1.460.000)	(7.027.910.956)	(426.860.907)	(11.586.520.237)
	1.388.563.588.083	782.175.013.219	6.982.015.980.595	9.387.453.524.920

VII. OTHER INFORMATION**Information of related parties**

The list of related parties of the Corporation is as follows:

Related parties	Relations
T&T Group Joint Stock Company	Strategic shareholder
Saigon Food Joint Stock Company	Subsidiaries
The Southerm Central Food Joint Stock Company	Subsidiaries
Safoco Foodstuff Joint Stock Company	Subsidiaries
Tien Giang Packaging Joint Stock Company	Subsidiaries
Ca Mau Agricultural Products Import-Export Joint Stock Company	Subsidiaries
To Chau Joint Stock Company	Subsidiaries
Binh Dinh Food Joint Stock Company	Subsidiaries
Hau Giang Food Joint Stock Company	Subsidiaries
Mechanics Construction and Foodstuff Joint Stock Company	Subsidiaries
Quang Ngai Food Joint Stock Company	Subsidiaries
Ho Chi Minh City Food Joint Stock Company	Subsidiaries
Kien Giang Import-Export Joint Stock Company	Subsidiaries
Colusa - Miliket Foodstuff Joint Stock Company	Associates
Vinh Long Foodstuff Joint Stock Company	Associates
Hoan My Joint Stock Company	Associates
Cambodia - Vietnam Foodstuff Joint Stock Company	Associates
Members of the Board of Directors, Board of Directors, Board of Supervisors and individuals related to key management members	Significant influence

VIETNAM SOUTHERN FOOD CORPORATION - JSC333 Tran Hung Dao Street, Cau Ong Lanh Ward,
Ho Chi Minh city**Form B 09- DN**Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 of the Ministry of Finance**NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)**

For the accounting period from 01/01/2026 to 30/9/2026

31. Balance with Related parties

Related parties	Relations	30/09/2026	01/01/2026
		VND	VND
Receivables from customers			
To Chau JSC	Subsidiaries	25.815.229.715	25.815.229.715
Ho Chi Minh City Food JSC	Subsidiaries	24.361.723.614	24.361.723.614
Hau Giang Food JSC	Subsidiaries	17.298.568.750	17.298.568.750
Ca Mau Agricultural Products Import-Export JSC	Subsidiaries	1.318.163.200	1.318.163.200
Kien Giang Import-Export JSC	Subsidiaries	109.584.372.381	4.704.000.000
Mechanics Construction and Foodstuff JSC	Subsidiaries	14.473.475.674	0
Saigon Food JSC	Subsidiaries	2.145.000	0
Colusa - Miliket Foodstuff JSC	Associates	4.096.596.774	3.605.875.200
Prepayments from customers			
Hau Giang Food JSC	Subsidiaries	9.500.000.000	9.500.000.000
Tien Giang Packaging JSC	Subsidiaries	27.580.000	66.170.088
Binh Dinh Food JSC	Subsidiaries	2.079.000.000	6.173.000.000
Colusa - Miliket Foodstuff JSC	Associates	2.626.045.000	4.010.108.000
Other receivables			
To Chau JSC	Subsidiaries	88.280.243.917	88.280.243.917
Ho Chi Minh City Food JSC	Subsidiaries	27.689.374.920	27.798.201.920
Hau Giang Food JSC	Subsidiaries	28.000.000.000	28.000.000.000
Mechanics Construction and Foodstuff JSC	Subsidiaries	2.948.902	8.876.902
Quang Ngai Food JSC	Subsidiaries	3.586.838.953	3.586.838.953
Trade payables			
Mechanics Construction and Foodstuff JSC	Subsidiaries	961.259.621	1.158.174.234
Binh Dinh Food JSC	Subsidiaries	0	1.060.000.000
Kien Giang Import-Export JSC	Subsidiaries	257.193.360	
Tien Giang Packaging JSC	Subsidiaries	721.137.179	647.917.358
Ca Mau Import-Export JSC	Subsidiaries	80.720.789	0
Ho Chi Minh City Food JSC	Subsidiaries	24.750.000.000	
Saigon Food JSC	Subsidiaries	0	155.400.000
Repayments to suppliers			
Hau Giang Food JSC	Subsidiaries	73.226.957.750	73.226.957.750
Kien Giang Import-Export JSC	Subsidiaries	0	2.219.417.099

VIETNAM SOUTHERN FOOD CORPORATION - JSC333 Tran Hung Dao Street, Cau Ong Lanh Ward,
Ho Chi Minh city**Form B 09- DN**Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 of the Ministry of Finance**NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)**

For the accounting period from 01/01/2026 to 30/9/2026

32. Transactions with related parties

		From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
	Relations		
Sales of goods		403.199.649.729	265.668.026.541
Tien Giang Packaging JSC	Subsidiaries	319.740.742	4.416.666
Binh Dinh Food JSC	Subsidiaries	129.437.075.000	133.448.140.000
Kien Giang Import-Export JSC	Subsidiaries	6.064.690.381	103.964.263.096
Mechanics Construction and Foodstuff JSC	Subsidiaries	172.225.212.089	1.572.825.509
Ho Chi Minh City Food JSC	Subsidiaries	71.666.930.557	22.437.965
Safoco Foodstuff JSC	Subsidiaries	3.194.444	6.551.623.488
Saigon Food JSC	Subsidiaries	6.499.999	5.055.555
Colusa - Miliket Foodstuff JSC	Associates	23.476.306.517	20.099.264.262
Purchase of goods		143.488.523.705	58.155.030.792
Tien Giang Packaging JSC	Subsidiaries	5.851.694.790	2.443.947.910
Kien Giang Import-Export JSC	Subsidiaries	97.617.204.724	42.385.806.109
Mechanics Construction and Foodstuff JSC	Subsidiaries	5.918.932.155	6.561.603.737
Ho Chi Minh City Food JSC	Subsidiaries	28.775.000.000	0
Binh Dinh Food JSC	Subsidiaries	5.020.419.000	6.458.400.000
Saigon Food JSC	Subsidiaries	281.273.036	281.273.036
South Central Food JSC	Subsidiaries	24.000.000	24.000.000
Dividend		33.374.865.000	30.040.425.000
Mechanics Construction and Foodstuff JSC	Subsidiaries	4.203.420.000	4.203.736.000
Kien Giang Import-Export JSC	Subsidiaries	8.897.616.000	3.707.340.000
Binh Dinh Food JSC	Subsidiaries	1.734.000.000	1.672.800.000
Safoco Foodstuff Joint Stock Company	Subsidiaries	18.539.829.000	18.539.829.000
Colusa - Miliket Foodstuff JSC	Associates	-	1.916.720.000
Delivery of Export Entrustment		312.175.029.859	193.400.804.885
Kien Giang Import-Export JSC	Subsidiaries	312.175.029.859	193.400.804.885
Related costs Delivery of Export Entrustment (freight forwarding costs)		15.034.730.135	2.155.565.159
Kien Giang Import-Export JSC	Subsidiaries	15.034.730.135	2.155.565.159

VIETNAM SOUTHERN FOOD CORPORATION - JSC

333 Tran Hung Dao Street, Cau Ong Lanh Ward,
Ho Chi Minh city

Form B 09- DN

Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/9/2026

Comparative figures

Comparative figures presented in the separate financial statement are derived from the separate financial statements for the financial year ended 31 December 2025, which were audited by CPA VIETNAM Auditing Company Limited – A Member Firm of INPACT.

Ho Chi Minh city, 28 October, 2026

Preparer

Nguyen Le Bao Anh

Chief Accountant

Nguyen Vuong Quoc

General Director**DEPUTY GENERAL DIRECTOR**

Bach Ngoc Van