

**JOINT STOCK COMPANY  
AN GIANG IMPORT AND  
EXPORT**

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

No: 15 /XNK-CBTT

An Giang, 31 December 2025

**PERIODIC INFORMATION DISCLOSURE**

To : - State Securities Commission.  
- Hanoi Stock Exchange.

1. **Organization name : AN GIANG IMPORT EXPORT JOINT STOCK COMPANY**
  - Stock code: **AGM**
  - Address: No. 01 Ngo Gia Tu, Hamlet 1, Long Xuyen Ward, An Giang Province.
  - Phone: 0296. 3844 669 - 9999 999 Fax: 0296.3843 239.
  - Email: [info@angimex.com](mailto:info@angimex.com)
2. **Information disclosure content:**
  - a. Separate Financial Statements for the third quarter of 2025.
  - b. Consolidated Financial Statements for the third quarter of 2025.
  - c. Explanation of the variance in profit for the third quarter of 2025 compared to the third quarter of 2024.
3. This information was published on the website of An Giang Import Export Joint Stock Company on December 31, 2025 at: <http://www.angimex.com.vn>.

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.

**Attached documents:**

1. Separate Financial Statements for the third quarter of 2025;
2. Consolidated Financial Statements for the third quarter of 2025;
3. Official Letter No. 13/XNK-TCKT dated December 31, 2025 on the explanation of the difference in profit between the third quarter of 2025 and the third quarter of 2024

**Recipient:**

- As above
- Save: VT, Person authorized by  
UQ CBTT



**LEGAL REPRESENTATIVE**

**LUONG DUC TAM**

**JOINT STOCK COMPANY  
AN GIANG IMPORT AND  
EXPORT**

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

No:13/XNK-TCKT  
( Explanation of the variance in profit for  
Q3/2025 compared to Q3/2024)

An Giang, 31 December 2025

**To: - State Securities Commission.  
- Hanoi Stock Exchange.**

- Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 issued by the Ministry of Finance regarding information disclosure in the securities market applicable to listed companies.  
- Pursuant to the Separate Financial Statements and the Consolidated Financial Statements for the second quarter ended June 30, 2025, prepared by An Giang Import–Export Joint Stock Company

An Giang Import–Export Joint Stock Company hereby explains the variance in profit after corporate income tax for Q3/2025 compared to the same period of Q3/2024 as follows:

**1. With respect to the Separate Financial Statements:**

During the business period of the third quarter of 2025, the Company recorded a decrease in net revenue of VND 36,711 million, equivalent to a 93% decrease compared to the same period, due to a shortage of working capital for business operations. However, interest expenses decreased compared to the same period of the previous year, and the Company’s reduction of general and administrative expenses and selling expenses helped reduce the loss by VND 4,987 million, equivalent to a 46% reduction in losses compared to the same period.

**2. With respect to the Consolidated Financial Statements:**

During the business period of the third quarter of 2025, consolidated net revenue decreased by VND 33,230 million, equivalent to a 56% decrease compared to the same period, as in 2025 the Company no longer recognized consolidated revenue from subsidiaries that had been divested. Similar to the separate financial statements, interest expenses decreased compared to the same period of the previous year, and the Company’s reduction of general and administrative expenses and selling expenses helped reduce the loss by VND 5,152 million, equivalent to a 39% reduction in losses compared to the same period.

Unit: VND million

Item	Separate Financial Statements – Q3				Consolidated Financial Statements – Q3			
	Current year	Previous year	Difference	(%)	Current year	Previous year	Difference	(%)
Net revenue from sales and services	2.568	39.279	(36.711)	(93%)	25.681	58.911	(33.230)	(56%)
Cost of goods sold	3.170	41.296	(38.126)	(92%)	4.160	60.178	(56.018)	(93%)
<b>Gross profit</b>	<b>(602)</b>	<b>(2.016)</b>	<b>1.414</b>	<b>(70%)</b>	<b>(1.592)</b>	<b>(1.266)</b>	<b>(326)</b>	<b>(107%)</b>
Financial income	721	87	634	729%	721	87	634	729%
Financial expenses	4.272	4.875	(603)	(12%)	4.272	5.816	(1.544)	(27%)
<i>Of which: interest expenses</i>	4.272	4.871	(599)	(12%)	4.272	5.812	(1.540)	(26%)
Share of profit/(loss) from associates and joint ventures	-	-	-		-	-	-	
Selling expenses	-	1.007	(1.007)	(100%)	-	1.697	(1.697)	(100%)
General and administrative expenses	1.894	3.099	(1.205)	(39%)	3.107	4.652	(1.545)	33%
Profit from operating activities	(6.048)	(10.911)	4.863	(45%)	(8.251)	(13.345)	5.094	(38%)

ANGIANG IMPORT-EXPORT COMPANY  
No 1 Ngo Gia Tu Street, Long Xuyen City, An Giang Province



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**CONSOLIDATED FINANCIAL  
STATEMENTS  
Quarter 3 - 2025**

December ..30.., 2025

**AN GIANG IMPORT-EXPORT JOINT STOCK COMPANY**  
No 1 Ngo Gia Tu Street, Long Xuyen City, An Giang Province

**INTERIM CONSOLIDATED FINANCIAL STATEMENTS**  
For the third quarter of 2025

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## INTERIM CONSOLIDATED BALANCE SHEET

AS AT 30 SEPTEMBER 2025

VND

ASSETS	Code	Notes	30/09/2025	01/01/2025
<b>A. CURRENT ASSETS</b>	<b>100</b>		<b>169,103,588,952</b>	<b>194,399,973,410</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>5</b>	<b>6,784,207,890</b>	<b>5,751,655,784</b>
1. Cash	111		4,288,225,894	3,280,957,747
2. Cash equivalents	112		2,495,981,996	2,470,698,037
<b>II. Short-term investments</b>	<b>120</b>		<b>-</b>	<b>-</b>
<b>III. Current account receivable</b>	<b>130</b>	<b>6</b>	<b>155,166,756,760</b>	<b>156,835,411,828</b>
1. Short-term trade receivables	131		199,972,484,670	176,053,139,187
2. Short-term advances to suppliers	132		123,139,790,224	146,831,683,032
5. Short-term lending	135		1,700,000,000	3,280,000,000
6. Other short-term receivables	136		73,441,075,616	73,995,711,315
7. Provision for short-term doubtful debts	137		(243,086,593,750)	(243,325,121,706)
<b>IV. Inventories</b>	<b>140</b>	<b>7</b>	<b>172,827,747</b>	<b>10,255,254,615</b>
1. Inventories	141		6,947,777,132	19,073,109,991
2. Provision for obsolete inventories	149		(6,774,949,385)	(8,817,855,376)
<b>V. Other current assets</b>	<b>150</b>	<b>8</b>	<b>6,979,796,555</b>	<b>21,557,651,183</b>
1. Short-term prepaid expenses	151		52,513,918	138,496,439
2. Value-added tax Deductible	152		6,927,282,637	21,419,154,744
<b>B. NON-CURRENT ASSETS</b>	<b>200</b>		<b>790,266,530,047</b>	<b>842,492,598,470</b>
<b>I. Long-term receivable</b>	<b>210</b>	<b>9</b>	<b>213,041,016,890</b>	<b>213,041,016,890</b>
2. Long-term advances to suppliers	212		213,040,016,890	213,040,016,890
6. Other long-term receivables	216		1,000,000	1,000,000
<b>II. Fixed assets</b>	<b>220</b>	<b>11</b>	<b>381,072,996,769</b>	<b>443,659,962,048</b>
1. Tangible fixed assets	221	11	159,076,094,049	178,507,571,985
- Cost	222		345,019,359,285	379,994,046,219
- Accumulated depreciation	223		(185,943,265,236)	(201,486,474,234)
2. Finance lease fixed asset	224	11	72,480,299,919	76,889,385,312
- Cost	225		91,045,137,627	91,045,137,627
- Accumulated depreciation	226		(18,564,837,708)	(14,155,752,315)
3. Intangible assets	227	11	149,516,602,801	188,263,004,751
- Cost	228		166,292,979,987	205,742,779,987
- Accumulated depreciation	229		(16,776,377,186)	(17,479,775,236)
<b>III. Investment property</b>	<b>230</b>		<b>-</b>	<b>-</b>
<b>IV. Long-term asset in progress</b>	<b>240</b>	<b>10</b>	<b>12,319,007,407</b>	<b>12,638,604,407</b>
2. Construction in progress	242		12,319,007,407	12,638,604,407
<b>V. Long-term financial investment</b>	<b>250</b>	<b>12</b>	<b>103,930,007,040</b>	<b>87,453,292,970</b>
2. Investments in associates and joint-ventures	252		103,930,007,040	81,017,492,970
3. Investment in other entities	253		19,950,000	6,455,750,000
4. Provision for Long-term investment	254		(19,950,000)	(19,950,000)
<b>VI. Other long-term assets</b>	<b>260</b>	<b>13</b>	<b>79,903,501,941</b>	<b>85,699,722,155</b>
1. Long-term prepaid expenses	261		3,001,185,184	4,049,374,438
5. Goodwill	269		76,902,316,757	81,650,347,717
<b>TOTAL ASSETS</b>	<b>270</b>		<b>959,370,118,999</b>	<b>1,036,892,571,880</b>

**INTERIM CONSOLIDATED BALANCE SHEET (continued)**  
AS AT 30 SEPTEMBER 2025

VND

RESOURCES	Code	Notes	30/09/2025	01/01/2025
<b>C. LIABILITIES</b>	<b>300</b>		<b>1,272,501,346,312</b>	<b>1,280,656,318,171</b>
<b>I. Current Liabilities</b>	<b>310</b>		<b>1,258,097,363,529</b>	<b>1,266,299,869,190</b>
1. Short-term trade payables	311	14	38,528,387,510	32,285,236,062
2. Short-term advances from customers	312	15	74,635,560,082	70,418,731,534
3. Statutory obligations	313	16	1,097,172,888	1,458,668,365
4. Payables employees	314		522,497,925	859,710,130
5. Short-term accrued expenses	315	17	234,501,984,150	188,267,644,231
7. Other short-term payables	319	18	22,976,726,466	26,723,324,931
8. Short-term loans and finance lease obligations	320	20	881,895,991,891	941,785,311,320
9. Provision for short-term payable	321		579,068,125	579,068,125
10. Reward and welfare fund	322	19	3,359,974,492	3,922,174,492
<b>II. Non-current liabilities</b>	<b>330</b>		<b>14,403,982,783</b>	<b>14,356,448,981</b>
7. Other long-term payables	337	18	1,093,733,802	945,200,000
8. Long-term loans and finance lease obligations	338	20	12,075,150,965	12,075,150,965
12. Provision for long-term payable	342	18	1,235,098,016	1,336,098,016
<b>D. OWNER'S EQUITY</b>	<b>400</b>		<b>(313,131,227,313)</b>	<b>(243,763,746,291)</b>
<b>I. Owner's equity</b>	<b>410</b>	21	<b>(313,131,227,313)</b>	<b>(243,763,746,291)</b>
1. Share capital	411		182,000,000,000	182,000,000,000
- Shares with voting rights	411a		182,000,000,000	182,000,000,000
- Preference shares	411b		-	-
11. Undistributed earnings	421		(495,131,227,313)	(425,763,746,291)
- Previous year undistributed earnings	421a		(409,943,311,255)	(165,969,126,260)
- This year undistributed earnings	421b		(85,187,916,058)	(259,794,620,031)
12. Capital expenditure	422		-	-
13. Construction investment fund	429		-	-
<b>II. Other funds</b>	<b>430</b>		<b>-</b>	<b>-</b>
1. Other funds	431		-	-
2. Fixed assets arising from other fund	432		-	-
<b>TOTAL RESOURCES</b>	<b>440</b>		<b>959,370,118,999</b>	<b>1,036,892,571,880</b>

An Giang, December 30. 2025

PREPARER

CHIEF ACCOUNTANT

LEGAL REPRESENTATIVE

Lê Huỳnh Tuyết Nhi

Trần Minh Trọng

Lương Đức Tâm



**INTERIM CONSOLIDATED INCOME STATEMENT**  
Q3 2025

VND

ITEMS	Code	Notes	Quarter 3		Cumulative from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
1. Revenue from sale of goods and redennring of services	01	22	2,568,144,935	58,911,234,605	33,834,045,902	209,815,853,510
2. Deductions	02				-	11,517,975
3. Net revenue from sale of goods and redennring of services	10		2,568,144,935	58,911,234,605	33,834,045,902	209,804,335,535
4. Cost of goods sold and service redennred	11	23	4,160,414,035	60,177,549,834	38,443,765,742	210,215,528,818
5. Gross profit on sales of goods and redennring of services	20		(1,592,269,100)	(1,266,315,229)	(4,609,719,840)	(411,193,283)
6. Financial income	21	24	720,627,984	87,484,009	18,419,519,580	8,057,541,862
7. Financial costs	22	25	4,272,357,193	5,816,414,805	54,912,501,738	65,808,367,518
In which: Interest expenses	23		4,272,357,193	5,812,348,118	47,183,312,070	52,541,722,327
8. Shares of profit of associate	24		-	-	(1,215,054,076)	1,886,841,185
9. Selling expenses	25	26	-	1,697,182,959	915,587,645	5,616,613,059
10. General and administrative expenses	26	26	3,106,534,174	4,652,206,194	16,317,207,952	50,735,439,387
11. Operating profit	30		(8,250,532,483)	(13,344,635,178)	(59,550,551,671)	(112,627,230,200)
12. Other income	31		235,073,587	78,479,406	728,039,477	1,382,364,877
13. Other expenses	32		102,118,435	3,502,053	26,365,403,864	343,762,264
14. Other (loss) profit	40	27	132,955,152	74,977,353	(25,637,364,387)	1,038,602,613
15. Profit before tax	50		(8,117,577,331)	(13,269,657,825)	(85,187,916,058)	(111,588,627,587)
16. Current coporate income tax expenses	51	28	-	-	-	-
17. Deferred (income) expense tax income	52		-	-	-	-
18. Net profit after tax	60		(8,117,577,331)	(13,269,657,825)	(85,187,916,058)	(111,588,627,587)
19. Equity holders of the parent	61		(8,117,577,331)	(13,269,657,825)	(85,187,916,058)	(111,588,627,587)
20. Minority interests	62		-	-	-	-
21. Basic earnings per share	70	29	(446)	(729)	(4,681)	(6,131)

PREPARER

CHIEF ACCOUNTANT

An Giang, December 30 2025  
LEGAL REPRESENTATIVE

Lê Huỳnh Tuyết Nhi

Trần Minh Trọng

Lương Đức Tâm



## INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

Q3 2025

VND

ITEMS	Code	Accumulative from the beginning of the year to	
		This year	Last year
<b>I.CASH FLOWS FROM OPERATING ACTIVITIES</b>			
1. Profit before tax	01	(85,195,716,918)	(111,588,627,587)
2. Adjustments for:			
Depreciation and amortisation	02	58,131,466,806	17,959,783,998
Provisions	03	(25,804,482,265)	13,783,473,724
Foreign exchange loss arisen from revaluation of monetary accounts denominated in foreign currency	04	-	11,097,497,459
(Profit) Loss from investment activities	05	(16,653,899,623)	(8,230,585,317)
Interest expense	06	47,183,312,070	52,541,722,327
Other adjustments	07	-	-
3. Operating profit before changes in working capital	08	(22,339,319,930)	(24,436,735,396)
(Increase), decrease in receivables	09	14,259,736,431	(64,263,620,292)
(Increase), decrease in inventories	10	5,609,568,820	3,054,950,494
Increase (decrease) in payables (excluding interest payable, payable CIT)	11	(1,615,947,080)	95,724,551,982
(Increase), decrease in prepaid expenses	12	4,921,090,434	5,669,830,490
(Increase), decrease in held-for-trading securities	13	-	-
Interest paid	14	(99,187,423)	(12,702,984,062)
Corporate income tax paid	15	-	-
Other proceeds from operating activities	16	183,715,468	-
Other payments for operating activities	17	(740,837,292)	(434,079,703)
Net cash flow used in operating activities	20	178,819,428	2,611,913,513
<b>II.CASH FLOW FROM INVESTING ACTIVITIES</b>			
1. Purchases and construction of fixed assets	21	-	(17,056,328,589)
2. Proceeds from disposals of fixed assets	22	11,565,000,000	29,716,514,744
3. Loans to other entities and payments for purchase of debt instruments of other entities	23	-	-
4. Collections from borrowers and proceeds from sale of debt instruments of other entities	24	1,580,000,000	8,828,400,000
5. Payments for investments in other entities	25	-	-
6. Proceeds from disposal of investments in other entities	26	5,778,434,215	15,085,636,452
7. Interests and dividends received	27	273,321	1,134,300,410
Net cash flows from/(used in) investing activities	30	18,923,707,536	37,708,523,017
<b>III.CASH FLOWS FROM FINANCING ACTIVITIES</b>			
1. Proceeds from share issuance, capital contribution	31	-	-
2. Capital redemption and payments for purchase of treasury shares	32	-	-
3. Drawdown of borrowings	33	4,389,795,023	38,629,500,811
4. Repayments of borrowings	34	(22,460,079,132)	(74,061,428,635)
5. Repayment for principal of finance leaser	35	-	(5,711,231,220)
6. Dividends paid to shareholders	36	-	-
Net cash flow from/(used in) financing activities	40	(18,070,284,109)	(41,143,159,044)
Net increase/(decrease) in cash and cash equivalents during the year (20+30+40)	50	1,032,242,855	(822,722,514)
Cash and cash equivalents at the beginning of the year	60	5,751,965,035	7,362,686,712
Impact of exchange rate fluctuation	61	-	4,355,131
Cash and cash equivalents at the end of the period (50+60+61)	70	6,784,207,890	6,544,319,329

PREPARER

CHIEF ACCOUNTANT

An Giang, December 30 2025  
LEGAL REPRESENTATIVE

Lê Huỳnh Tuyết Nhi

Trần Minh Trọng

Lương Đức Tâm<sup>1</sup>



## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS Q3 2025

### 1. COPORATE INFORMATION

An Giang Import-Export Joint Stock Company ("the Company") was formerly known as An Giang Foreign Trade Company, established pursuant to Decision No. 73/QĐ-76 issued by the People's Committee of An Giang Province on July 23, 1976.

The Company was approved for conversion into a joint stock company under Decision No. 1385/QĐ-CTUB dated May 12, 2005 by the People's Committee of An Giang Province and officially transformed into a joint stock company under Business Registration Certificate ("BRC") No. 5203000083 dated December 27, 2007, along with subsequent amended BRCs.

On December 14, 2012, the Company was officially listed on the Ho Chi Minh City Stock Exchange under Decision No. 143/2012/SGD-HCM issued by the Ho Chi Minh City Stock Exchange on September 14, 2012.

The Company's principal activities during the current year include: rice milling and rough flour production; rice polishing and export; trading of food and agricultural products.

The Company's head office is located at No. 1 Ngo Gia Tu Street, My Long Ward, Long Xuyen City, An Giang Province, Vietnam.

**As at September 30, 2025, the list of joint ventures and associates includes:**

- Angimex Furious Company Limited
- Angimex - Kitoku Company Limited
- Golden Paddy Joint Stock Company
- Louis - Angimex Trading Company Limited
- Angimex Food Joint Stock Company

#### Coporate Structure

- As at September 30, 2025, the Company had the following subsidiaries whose financial statements were consolidated:

Name	% of voting rights
Angimex Food Processing Company Limited	100%
Angimex Dinh Thanh One Member Limited Liability Company (*)	100%
Dong Thap Food Processing One Member Limited Liability Company (*)	100%

(\*) Subsidiaries of Angimex Food Processing Company Limited

- The principal activities of the Company and its subsidiaries during the current year include: rice milling and rough flour production; rice polishing and export; and trading of food and agricultural products,

### 2. FISCAL YEAR, ACCOUNTING CURRENCY

#### Fiscal year

The Group's fiscal year applicable for preparation of its interim consolidated financial statements starts on 1 January and ends on 31 December

#### Accounting currency

The interim consolidated financial statements are prepared in VND which is also the Group's accounting currency

### 3. ACCOUNTING STANDARDS AND SYSTEM

#### 3.1 The Company's financial statements are presented in Vietnamese Dong ("VND") in accordance with the Vietnamese Corporate Accounting System and Vietnamese Accounting Standards issued by the Ministry of Finance under the following:

- Circular No. 200/2014/TT-BTC dated December 22, 2014, guiding the Vietnamese Corporate Accounting System;
- Decision No. 149/2001/QĐ-BTC dated December 31, 2001, on issuing four Vietnamese Accounting Standards (Batch 1);
- Decision No. 165/2002/QĐ-BTC dated December 31, 2002, on issuing six Vietnamese Accounting Standards (Batch 2);
- Decision No. 234/2003/QĐ-BTC dated December 30, 2003, on issuing six Vietnamese Accounting Standards (Batch 3);
- Decision No. 12/2005/QĐ-BTC dated February 15, 2005, on issuing six Vietnamese Accounting Standards (Batch 4); and
- Decision No. 100/2005/QĐ-BTC dated December 28, 2005, on issuing four Vietnamese Accounting Standards (Batch 5).

Accordingly, the balance sheet, income statement, cash flow statement, and notes to the financial statements are presented herewith. The use of this report is not intended for those who are not provided with information on accounting procedures, principles, and practices in Vietnam and, furthermore, is not intended to present the financial position, results of operations, and cash flows in accordance with accounting principles and practices generally accepted in countries and territories other than Vietnam.

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS Q3 2025

### 3.2 Basis for preparation of consolidated financial statements

The Company's consolidated financial statements are prepared based on the consolidation of the Company's separate financial statements and the financial statements of its subsidiaries controlled by the Company, for the accounting period from January 1, 2025 to September 30, 2025. The subsidiaries' financial statements are prepared for the same reporting period and using accounting policies consistent with those applied by the Company.

Non-controlling interests in the fair value of the net assets of the subsidiaries are identified and presented separately within equity.

## 4. ACCOUNTING POLICIES APPLIED

### 4.1 Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank deposits, and short-term investments with original maturities of no more than three months, which are highly liquid, readily convertible into known amounts of cash, and subject to an insignificant risk of changes in value.

### 4.2 Financial Investments

#### Investments in Joint Ventures

The Company's contributions to joint ventures are accounted for using the cost method.

Distributions of profits from the cumulative net income of joint ventures after the Company's participation are recorded as income in the Company's income statement for the year. Other distributions are considered as a recovery of investment and are deducted from the investment value.

#### Investments in Associates

Investments in associates where the Company has significant influence are accounted for using the cost method.

Distributions of profits from the cumulative net income of associates after the date of investment are recorded as income in the Company's income statement. Other distributions are considered as a recovery of investment and are deducted from the investment value.

#### Investment in securities and other investments

Investments in securities and other investments are recorded at their actual purchase prices.

#### Provision for impairment of long-term financial investments

A Provision is established for the impairment of investments in accordance with Circular No. 228/2009/TT-BTC issued by the Ministry of Finance on December 7, 2009 and Circular No. 89/2013/TT-BTC issued by the Ministry of Finance on June 28, 2013. Increases or decreases in the Provision account are recognized in the income statement as finance costs.

### 4.3 Receivables

Receivables are presented in the financial statements at the carrying amount of trade and other receivables after deducting the Provision for doubtful accounts.

The Provision for doubtful accounts represents the estimated amount of losses incurred on receivables that will not be collected from customers arising on the balance of receivables at the end of the reporting period. Increases or decreases in the Provision account are recognized in the income statement as an expense.

### 4.4 Inventory

Inventory is recorded at the lower of the cost to bring each product to its current location and condition and its net realizable value.

Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs to sell.

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Q3 2025

The Company applies the perpetual inventory system with the value determined as follows:

Raw materials and goods	- Actual cost using the weighted average method.
Finished goods and work-in-progress	- The cost of direct materials and direct labor plus overhead costs allocated based on normal capacity using The weighted average method.

#### Provision for inventory

An Provision for inventory is established for the estimated amount of losses arising from the decline in value (due to price reductions, damage, deterioration, obsolescence, etc.) that may occur on raw materials, finished goods, and goods held for sale owned by the Company based on reasonable evidence of the decline in value at the end of the reporting period.

Increases or decreases in the Provision for inventory are recognized in the cost of goods sold in the income statement.

#### 4.5 Fixed Assets

##### Tangible Fixed Assets

Tangible fixed assets are presented at cost less accumulated depreciation.

The cost of tangible fixed assets includes the purchase price and directly attributable expenses necessary to bring the asset to its present location and working condition as intended.

Expenditures for purchases, upgrades, and renovations of tangible fixed assets are added to the asset's cost, while maintenance and repair expenses are recorded in the income statement when incurred.

When tangible fixed assets are sold or disposed of, the original cost and accumulated depreciation are derecognized, and any gains or losses resulting from the disposal are recorded in the income statement.

##### Intangible Fixed Assets

Intangible fixed assets are presented at cost less accumulated amortization.

The cost of intangible fixed assets includes the purchase price and directly attributable expenses necessary to bring the asset to its intended use.

Expenditures for upgrades and renovations of intangible fixed assets are added to the asset's cost, while other expenses are recorded in the income statement when incurred.

When intangible fixed assets are sold or disposed of, the original cost and accumulated amortization are derecognized, and any gains or losses resulting from the disposal are recorded in the income statement.

##### Land Use Rights

Land use rights are recognized as intangible fixed assets when the Company obtains a land use right certificate. The cost of land use rights includes all directly related expenses required to make the land ready for use and is not amortized for land use rights with an indefinite term.

##### Depreciation and Amortization

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

Buildings and structures	5 - 50 years
Machinery and equipment	3 - 15 years
Transportation vehicles	6 - 15 years
Office equipment	3 - 10 years
Computer software	5 - 8 years

## **NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

### **Q3 2025**

#### **4.6 Deferred Income Tax**

Deferred income tax is determined for temporary differences at the end of the fiscal year between the taxable base of assets and liabilities and their carrying amounts for financial reporting purposes.

Deferred income tax liabilities are recognized for all taxable temporary differences, except when the deferred income tax liabilities arise from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither accounting profit nor taxable profit (or tax loss).

Deferred income tax assets are recognized for all deductible temporary differences, carryforward of unused tax losses, and unused tax credits, to the extent that it is probable that taxable profit will be available in the future against which these deductible temporary differences, tax losses, and unused tax credits can be utilized, except when the deferred tax asset arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither accounting profit nor taxable profit (or tax loss).

The carrying amount of deferred income tax assets is reviewed at the end of the fiscal year and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or all of that deferred income tax asset to be utilized. Unrecognized deferred income tax assets are reassessed at the end of the fiscal year and are recognized to the extent that it has become probable that future taxable profit will allow the deferred income tax asset to be recovered.

Deferred income tax assets and liabilities are measured at the tax rates expected to apply to the fiscal year when the asset is realized or the liability is settled, based on the tax rates and tax laws that have been enacted or substantively enacted as of the end of the fiscal year.

Deferred income tax is recognized in the income statement except where the tax arises from an item recognized directly in equity, in which case the deferred income tax is also recognized directly in equity.

The Company offsets deferred income tax assets and liabilities only when it has a legally enforceable right to offset current income tax assets against current income tax liabilities and the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority or the Company intends to settle on a net basis, or to realize the assets and settle the liabilities simultaneously in each future period when significant amounts of deferred income tax liabilities or deferred income tax assets are expected to be settled or recovered.

#### **4.7 Prepaid Expenses**

Prepaid expenses include short-term or long-term prepaid expenses in the balance sheet and are allocated over the prepaid period or the period during which the corresponding economic benefits are generated from these expenses.

#### **4.8 Borrowing Costs**

Borrowing costs include interest expenses and other costs directly related to the Company's borrowings and are recognized as expenses in the year they are incurred.

#### **4.9 Payables and Accrued Expenses**

Payables and accrued expenses are recognized for amounts to be paid in the future for goods and services received, regardless of whether the Company has received an invoice from the supplier.

#### **4.10 Unearned Revenue**

Unearned revenue refers to revenue received in advance for one or more accounting periods from asset leasing. Revenue for each accounting period is determined by dividing the total amount received for asset leasing by the number of periods for which the advance payment was

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Q3 2025

### 4.11 Equity

Charter capital is recognized at the actual contributed amount.

#### Principles of Net Profit Distribution

Net profit after corporate income tax (excluding exchange rate gains from revaluation of balances at the end of the fiscal year) may be distributed to shareholders after approval by the General Meeting of Shareholders and after setting aside reserves in accordance with the Company's Charter and the regulations of Vietnamese law.

The Company appropriates the following reserves from net profit after corporate income tax based on the recommendation of the Board of Directors and approval by shareholders at the Annual General Meeting of Shareholders:

#### Financial Reserve Fund

This fund is set aside to protect the Company's regular business activities against risks or business losses, or to provide for unexpected losses or damages caused by objective factors or force majeure events, such as fires, economic and financial instability domestically or internationally.

#### Development Investment Fund

This fund is established for the purpose of expanding business activities or investing in the Company's in-depth projects.

#### Reward and welfare fund

This fund is established to reward, incentivize, and provide material benefits, enhance common welfare, and improve the material and spiritual well-being of employees and support social activities.

#### Reserve Fund for Charter Capital Supplementation

This fund is established to reserve additional charter capital for the Company.

### 4.12 Revenue Recognition

Revenue is recognized when the Company is likely to receive economic benefits that can be reliably measured. Revenue is determined at the fair value of the amounts received or receivable after deducting trade discounts, sales returns, and sales Provisions. The following specific recognition conditions must also be satisfied:

#### Sales of Goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership of the goods have been transferred to the buyer, typically coinciding with the delivery of goods.

#### Provision of Services

Revenue from the provision of services is recognized when the services have been rendered.

#### Interest

Revenue is recognized on an accrual basis (taking into account the effective yield on the related asset) unless the collectability of interest is uncertain.

#### Rental Income

Income from operating leases is recognized in profit or loss on a straight-line basis over the lease term.

#### Dividends

Income is recognized when the Company's right to receive payment is established.

### 4.13 Revenue Deductions

Revenue deductions include sales discounts, sales returns, and trade discounts.

### 4.14 Cost of Goods Sold (COGS)

Cost of goods sold is recognized in accordance with the matching principle and the prudence principle, immediately recording any abnormal costs of inventory.

### 4.15 Financial Expenses

Financial expenses are fully recognized, including interest expenses and foreign exchange gains and losses.

### 4.16 Selling and Administrative Expenses

Selling and administrative expenses incurred during the period are fully recognized.

### 4.17 Tax

#### Current Income Tax

Current income tax assets and liabilities for the current and prior years are determined at the amounts expected to be recovered from or paid to the tax authorities, based on the tax rates and tax laws enacted or substantively enacted as of the end of the reporting period.

Current income tax is recognized in profit or loss, except to the extent that it relates to an item recognized directly in equity. In such cases, the current income tax is also recognized directly in equity.

The Company offsets current income tax assets and current income tax liabilities only if it has a legally enforceable right to offset the recognized amounts and intends to settle on a net basis or to realize the assets and settle the liabilities simultaneously.

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Q3 2025

#### 5. CASH AND CASH EQUIVALENTS

	30/09/2025	01/01/2025
	VND	VND
Cash - VND	388,887	7,073,169
Demand deposits at banks	4,287,837,007	3,241,884,578
- VND	4,087,340,483	3,079,289,076
- USD (*)	200,496,524	162,595,502
Cash in transit	-	32,000,000
Cash equivalents (**)	2,495,981,996	2,470,698,037
	<b>6,784,207,890</b>	<b>5,751,655,784</b>

(\*) Details of foreign currency balances as at 30 September 2025

	Original amount	VND equivalent
USD	7,738.19	200,496,524
		<b>200,496,524</b>

\*\* (\*\*) Cash equivalents represent short-term bank deposits with original maturities of three months or less.

Details as at 30 September 2025				
	VND	Total	Term	Interest rate
Southeast Asia Commercial Joint Stock Bank – Saigon Branch	2,495,981,996	2,495,981,996	1 month	3,05%/year
<b>Total</b>	<b>2,495,981,996</b>	<b>2,495,981,996</b>	<b>-</b>	

#### 6. ACCOUNTS RECEIVABLE

	30/09/2025		01/01/2025	
	VND		VND	
	Accounts receivable	Provision	Accounts receivable	Provision
<b>a) Receivables from Customers</b>	<b>199,972,484,670</b>	<b>(94,907,312,582)</b>	<b>176,053,139,187</b>	<b>(95,066,590,388)</b>
Third Parties	188,820,654,052	(88,202,389,732)	168,496,452,384	(88,361,667,538)
- APC HOLDINGS Joint Stock Company	67,886,636,382	-	59,378,512,882	-
- Golden Paddy SG Joint Stock Company	30,966,407,000	(30,966,407,000)	30,966,407,000	(30,966,407,000)
- AKI FOOD Trading and Services Co., Ltd.	19,134,247,000	-	-	-
- Hateco Group Company Limited	24,100,000,000	(24,100,000,000)	24,100,000,000	(24,100,000,000)
- Dung Ky Trading Company Limited	19,924,000,000	(19,924,000,000)	19,924,000,000	(19,924,000,000)
- Ho Chi Minh City Union of Trading Cooperatives	-	-	-	-
- Khanh Tay Do Co., Ltd	17,000,000,000	(11,366,779,492)	17,000,000,000	(11,366,779,492)
- Other Customers	9,809,363,670	(1,845,203,240)	17,127,532,502	(2,004,481,046)
Related Parties	11,151,830,618	(6,704,922,850)	7,556,686,803	(6,704,922,850)
- Golden Paddy Joint Stock Company	6,704,922,850	(6,704,922,850)	6,704,922,850	(6,704,922,850)
- Lien Hoa Dong Tien Company Limited	1,920,172,215	-	-	-
- Angimex Furious Company Limited	1,396,763,953	-	851,763,953	-
- Angimex Food Joint Stock Company	-	-	-	-
- Tran Thi Cam Cham	1,129,971,600	-	-	-
<b>b) Short-Term Advances to Suppliers</b>	<b>123,139,790,224</b>	<b>(113,791,382,150)</b>	<b>146,831,683,032</b>	<b>(113,813,672,900)</b>
Third Parties	122,665,460,407	(113,791,382,150)	146,594,518,123	(113,813,672,900)
- Louis Rice Long An One Member Company Limited	50,040,390,000	(50,040,390,000)	50,040,390,000	(50,040,390,000)
- Tu Thi Hong Thanh	24,500,000,000	(24,500,000,000)	24,500,000,000	(24,500,000,000)
- APC Holdings Joint Stock Company	-	-	23,437,533,490	-
- Le Quang Nhuan	20,000,000,000	(20,000,000,000)	20,000,000,000	(20,000,000,000)
- Giap Phat Production Company Limited	15,506,706,000	(15,506,706,000)	15,506,706,000	(15,506,706,000)
- Pham Mai Phuong	-	-	920,000,000	-
- Tan Ky Company Limited	2,054,476,800	-	2,000,000,000	-
- Akisei Trading and Service Company Limited	3,665,036,000	(3,665,036,000)	3,665,036,000	(3,665,036,000)
- Other customers	6,898,851,607	(79,250,150)	6,524,852,633	(101,540,900)
Related party:	474,329,817	-	237,164,909	-
- An Truong An Joint Stock Company – Ho Chi Minh City Branch	474,329,817	-	237,164,909	-

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Q3 2025

c) Receivables from Short-Term Loans	1,700,000,000	-	3,280,000,000	-
Third parties:	1,700,000,000	-	3,280,000,000	-
- Le Phuc Khang Trading and Production Company Limited	1,700,000,000		1,700,000,000	
- Angimex High-tech Agricultural Services One Member Company Limited	-		1,580,000,000	
Related party:	-	-	-	-
d) Other Receivables	73,441,075,616	(34,387,899,018)	73,995,711,315	(34,444,858,418)
Third Parties	73,441,075,616	(34,387,899,018)	73,995,711,315	(34,444,858,418)
- Advances to Employees	35,298,604,293	(34,059,201,800)	35,754,714,293	(34,059,201,800)
- Mrs. Luong Dang Xuan	28,746,257,760	-	28,746,257,760	-
- VAT on contributed assets	5,363,636,364	-	5,363,636,364	-
- Insurance compensation for assets pending recognition	1,879,394,000	-	1,879,394,000	-
- Deductible VAT on finance-leased assets pending recognition	1,117,989,223	-	1,117,989,223	-
- Other short-term receivables	1,035,193,976	(328,697,218)	1,133,719,675	(385,656,618)
Related party:	-	-	-	-
e) Doubtful Debts				

30/09/2025

	Doubtful debt	Not yet provisioned for	Provision	Overdue period
	VND	VND	VND	
Short-Term Receivables from Customers	100,546,182,948	5,638,870,366	(94,907,312,582)	From 6 months to 3
Short-Term Advances to Suppliers	113,840,911,300	49,529,150	(113,791,382,150)	Over 3 years
Other Short-Term Receivables	34,538,149,168	150,250,150	(34,387,899,018)	Over 3 years
	<b>248,925,243,416</b>	<b>5,838,649,666</b>	<b>(243,086,593,750)</b>	

01/01/2025

	Doubtful debt	Not yet provisioned for	Provision	Overdue period
	VND	VND	VND	
Short-Term Receivables from Customers	100,635,984,687	5,569,394,299	(95,066,590,388)	From 6 months to 3
Short-Term Advances to Suppliers	113,863,202,050	49,529,150	(113,813,672,900)	Over 3 years
Other Short-Term Receivables	34,515,858,418	71,000,000	(34,444,858,418)	Over 3 years
	<b>249,015,045,155</b>	<b>5,689,923,449</b>	<b>(243,325,121,706)</b>	

### 7. INVENTORIES

	30/09/2025	01/01/2025
	VND	VND
Raw Materials, Materials	395,849,957	(354,160,355)
Tools and Equipment	6,516,603,834	(6,386,572,488)
Finished Goods	9,678,607	(34,216,542)
Merchandise	25,644,734	-
<b>Total</b>	<b>6,947,777,132</b>	<b>(6,774,949,385)</b>
		<b>19,073,109,991</b>
		<b>(8,817,855,376)</b>

### 8. OTHER CURRENT ASSETS

	30/09/2025	01/01/2025
	VND	VND
Short-Term Prepaid Expenses	52,513,918	138,496,439
Deductible VAT	6,927,282,637	21,419,154,744
Taxes and Other Receivables from the State	-	-
<b>Total</b>	<b>6,979,796,555</b>	<b>21,557,651,183</b>

### 9. LONG-TERM RECEIVABLES

	30/09/2025	01/01/2025
	VND	VND
a. Long-Term Advances to Suppliers		
Third Parties	213,040,016,890	213,040,016,890
- Huynh Thi Thuy Vy	179,040,016,890	179,040,016,890
- Lu Minh Si	34,000,000,000	34,000,000,000
Related Parties	-	-
<b>Total</b>	<b>213,040,016,890</b>	<b>213,040,016,890</b>
b. Other Long-Term Receivables		
Third Parties	1,000,000	1,000,000
- Pledged, Mortgaged, Deposited, or Bet Funds	1,000,000	1,000,000
Related Parties	-	-
<b>Total</b>	<b>1,000,000</b>	<b>1,000,000</b>

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Q3 2025

#### 10. Long-Term Work-in-Progress

	30/09/2025	01/01/2025
Construction in Progress	12,319,007,407	12,638,604,407
- <i>Luong An Tra Project</i>	7,407,407,407	7,407,407,407
- <i>Dinh Thanh Factory Project</i>	3,746,040,000	3,746,040,000
- <i>Binh Thanh Factory Project</i>	820,000,000	820,000,000
- <i>Da Phuoc Factory Project</i>	297,000,000	297,000,000
- <i>Other Projects</i>	48,560,000	368,157,000
<b>Total</b>	<b>12,319,007,407</b>	<b>12,638,604,407</b>

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Q3 2025

### 11.1. TANGIBLE FIXED ASSETS

	Buildings and structures VND	Machinery and equipment VND	Transportation vehicles VND	Administrative Tools and Equipment VND	Total VND
<b>ORIGINAL COST</b>					
As at 01/01/2025	137,362,501,661	218,979,875,977	6,778,658,594	16,873,009,987	379,994,046,219
Purchases during the period	170,000,000	-	-	-	170,000,000
Disposal, liquidation	(5,312,835,000)	(7,210,400,253)	(1,131,095,546)	(461,745,107)	(14,116,075,906)
Other decreases	(20,585,861,028)	(442,750,000)	-	-	(21,028,611,028)
As at 30/09/2025	111,633,805,633	211,326,725,724	5,647,563,048	16,411,264,880	345,019,359,285
<b>ACCUMULATED DEPRECIATION</b>					
As at 01/01/2025	(73,980,393,704)	(114,842,989,428)	(5,473,962,005)	(7,189,129,097)	(201,486,474,234)
Depreciation for the period	(2,231,868,858)	(7,257,743,148)	(49,993,472)	(879,463,521)	(10,419,068,999)
Disposal, liquidation	672,061,386	7,210,400,253	1,126,675,064	461,745,107	9,470,881,810
Other decreases	16,292,881,741	198,514,446	-	-	16,491,396,187
As at 30/09/2025	(59,247,319,435)	(114,691,817,877)	(4,397,280,413)	(7,606,847,511)	(185,943,265,236)
<b>CARRYING AMOUNT</b>					
As at 01/01/2025	63,382,107,957	104,136,886,549	1,304,696,589	9,683,880,890	178,507,571,985
As at 30/09/2025	52,386,486,198	96,634,907,847	1,250,282,635	8,804,417,369	159,076,094,049
- Original cost of fixed assets as at September 30 2025 which have been fully depreciated but are still in use: VND 92.190.277.870 (as at December 31 2024: VND 113.473.040.132)					

### 11.2. FINANCE LEASE FIXED ASSET

	Machinery and equipment VND	Total VND
<b>ORIGINAL COST</b>		
As at 01/01/2025	91,045,137,627	91,045,137,627
Addition during the year	-	-
As at 30/09/2025	91,045,137,627	91,045,137,627
<b>ACCUMULATED DEPRECIATION</b>		
As at 01/01/2025	(14,155,752,315)	(14,155,752,315)
Depreciation for the period	(4,409,085,393)	(4,409,085,393)
As at 30/09/2025	(18,564,837,708)	(18,564,837,708)
<b>CARRYING AMOUNT</b>		
As at 01/01/2025	76,889,385,312	76,889,385,312
As at 30/09/2025	72,480,299,919	72,480,299,919
- Original cost of fixed assets as at September 30 2025 that have been fully depreciated but are still in use: none (as at December 31 2024: none)		

### 11.3. INTANGIBLE FIXED ASSETS

	Land use rights VND	Computer software VND	Total VND
<b>ORIGINAL COST</b>			
As at 01/01/2025	204,298,767,987	1,444,012,000	205,742,779,987
Disposal, liquidation	(39,276,000,000)	-	(39,276,000,000)
Other decreases	-	(173,800,000)	(173,800,000)
As at 30/09/2025	165,022,767,987	1,270,212,000	166,292,979,987
<b>ACCUMULATED DEPRECIATION</b>			
As at 01/01/2025	(16,543,408,609)	(936,366,627)	(17,479,775,236)
Depreciation for the period	(2,772,846,316)	(79,964,693)	(2,852,811,009)
Disposal, liquidation	3,466,272,215	-	3,466,272,215
Other decreases	-	89,936,844	89,936,844
As at 30/09/2025	(15,849,982,710)	(926,394,476)	(16,776,377,186)
<b>CARRYING AMOUNT</b>			
As at 01/01/2025	187,755,359,378	507,645,373	188,263,004,751
As at 30/09/2025	149,172,785,277	343,817,524	149,516,602,801
- Original cost of intangible fixed assets as at September 30 2025 that have been fully amortised but are still in use: VND 261.375.000 (as at December 31 2024: VND 261.375.000)			

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Q3 2025

### 12. LONG-TERM FINANCIAL INVESTMENTS

		30/09/2025	01/01/2025
		VND	VND
Investments in Joint Ventures and Associates	(a)	103,930,007,040	81,017,492,970
Capital contributions to other entities	(b)	19,950,000	6,455,750,000
		<u>103,949,957,040</u>	<u>87,473,242,970</u>
(a) Details of capital contributions to joint ventures and associates (*):			
Details of investments in joint ventures and associates as at 31/03/2025 consolidated using the equity method are as follows			
	Ownership Interest/Voting Rights	30/09/2025	01/01/2025
		Original cost	Provision
		VND	VND
- Angimex Furious Company Limited	49.00%	43,948,723,499	-
- Angimex - Kitoku Company Limited	32.96%	36,568,826,162	-
- Angimex Food Joint Stock Company	45.00%	23,412,457,379	-
- Louis - Angimex Trading Company Limited	49.00%	-	-
- Golden Paddy Joint Stock Company	29.55%	-	-
Total		<u>103,930,007,040</u>	<u>-</u>
(**) Changes in investments in joint ventures and associates during the period/year are as follows:			
		2025	2024
		VND	VND
Opening balance		81,017,492,970	121,149,032,134
Transfer from subsidiaries to associates		24,127,568,146	(20,513,051,734)
Share of profit/loss from joint ventures and associates		(1,215,054,076)	(18,669,575,754)
Dividends received		-	(1,129,208,380)
Adjustment from divestment		-	180,296,704
Closing balance		<u>103,930,007,040</u>	<u>81,017,492,970</u>
(b) Details of other investments:		30/09/2025	01/01/2025
		VND	VND
	Ownership Interest/Voting Rights	Original cost	Provision
- Saigon An Giang Trading Service Company Limited		-	-
- Dong Thap Agricultural Service Development Company Limited (DASCO)	2.00%	-	-
- Tan My Hung Agricultural Cooperative		19,950,000	(19,950,000)
Total		<u>19,950,000</u>	<u>(19,950,000)</u>

## THUYẾT MINH BÁO CÁO TÀI CHÍNH HỢP NHẤT

Quý 3 năm 2025

### 13. TÀI SẢN DÀI HẠN KHÁC

#### a. Chi phí trả trước dài hạn

	30/09/2025	01/01/2025
	VND	VND
Chi phí san lấp mặt bằng, sửa chữa	2,745,432,395	2,767,635,824
Công cụ và dụng cụ	38,332,346	87,353,937
Chi phí thay thế, bảo trì, sửa chữa và khác	217,420,443	1,194,384,677
<b>Tổng cộng</b>	<b>3,001,185,184</b>	<b>4,049,374,438</b>

#### b. Lợi thế thương mại

	Lợi thế thương mại từ hợp nhất		
	Công ty TNHH MTV Angimex Định Thành	Công ty TNHH MTV Chế biến lương thực Đồng Tháp	Tổng cộng
<b>Nguyên giá</b>			
Số đầu kỳ	38,142,095,639	56,818,523,562	94,960,619,201
Số cuối kỳ	38,142,095,639	56,818,523,562	94,960,619,201
<b>Phân bổ lũy kế</b>			
Số đầu kỳ	7,628,419,128	5,681,852,356	13,310,271,484
Phân bổ trong kỳ	1,907,104,782	2,840,926,178	4,748,030,960
Số cuối kỳ	9,535,523,910	8,522,778,534	18,058,302,444
<b>Giá trị còn lại</b>			
Số đầu kỳ	30,513,676,511	51,136,671,206	81,650,347,717
Số cuối kỳ	28,606,571,729	48,295,745,028	76,902,316,757

### 14. PHẢI TRẢ NGƯỜI BÁN NGẮN HẠN

	30/09/2025	01/01/2025
	VND	VND
Bên thứ ba	7,853,786,552	24,502,236,062
- Công ty TNHH MTV TM Minh Thư	-	10,400,659,410
- Công ty CP Kỹ thuật Ánh Minh	4,130,740,800	4,130,740,800
- Công ty TNHH Dịch vụ Phát triển Nông Nghiệp Đồng Tháp	2,143,825,369	2,143,825,369
- Công ty TNHH MTV Kho Vận Wings Global	278,228,739	1,174,959,954
- Khác	1,300,991,644	6,652,050,529
Bên liên quan	30,674,600,958	7,783,000,000
- Công ty Cổ Phần Lương thực Angimex	30,674,600,958	-
- Công ty TNHH Angimex Furious	-	2,673,000,000
- Công ty TNHH Liên Hoa Đồng Tiến	-	5,110,000,000
<b>Tổng cộng</b>	<b>38,528,387,510</b>	<b>32,285,236,062</b>

### 15. NGƯỜI MUA TRẢ TIỀN TRƯỚC NGẮN HẠN

	30/09/2025	01/01/2025
	VND	VND
Bên thứ ba	57,173,560,082	52,956,731,534
- Công ty TNHH MTV Louis Rice	40,080,000,000	40,080,000,000
- Công ty TNHH Toccoo Việt Nam	6,134,000,000	6,134,000,000
- Công ty TNHH Dịch vụ Phát triển Nông Nghiệp Đồng Tháp	3,489,395,139	3,489,395,139
- Carolina Marketing	1,177,415,750	1,177,415,750
- Khác	6,292,749,193	2,075,920,645
Bên liên quan	17,462,000,000	17,462,000,000
- Công ty Cổ phần GKM Holdings	17,462,000,000	17,462,000,000
<b>Tổng cộng</b>	<b>74,635,560,082</b>	<b>70,418,731,534</b>

## THUYẾT MINH BÁO CÁO TÀI CHÍNH HỢP NHẤT

Quý 3 năm 2025

### 16. THUẾ VÀ CÁC KHOẢN PHẢI NỢ NHÀ NƯỚC

	Thuế GTGT đầu ra	Thuế thu nhập doanh nghiệp	Thuế thu nhập cá nhân	Tiền thuê đất và Thuế khác
Đầu kỳ 01/01/2025	-	-	160,479,739	1,297,797,193
Số phải nộp trong kỳ	-	23,464,454	112,689,860	1,259,872,556
Số đã thực nộp trong kỳ	-	-	(63,348,568)	(1,392,228,384)
Số đã khấu trừ trong kỳ	-	-	-	-
Giảm khác	-	-	-	(301,553,962)
Cuối kỳ 30/09/2025	-	23,464,454	209,821,031	863,887,403

### 17. CHI PHÍ PHẢI TRẢ NGẮN HẠN

	30/09/2025	01/01/2025
	VND	VND
Bên thứ ba		
Lãi trái phiếu phải trả	147,409,152,814	147,409,152,814
Lãi tiền vay phải trả	-	9,864,787,215
Bà Lương Đăng Xuân - Trích trước chi phí	28,746,257,760	28,746,257,760
Các khoản khác	56,530,172,501	512,545,367
Bên liên quan	1,816,401,075	1,734,901,075
Thủ lao HĐQT	1,816,401,075	1,734,901,075
<b>Tổng cộng</b>	<b>234,501,984,150</b>	<b>188,267,644,231</b>

### 18. PHẢI TRẢ KHÁC

	30/09/2025	01/01/2025
	VND	VND
<b>Phải trả ngắn hạn</b>		
Kinh phí công đoàn	1,840,059,179	1,968,079,962
Phải trả từ cổ phần hóa	2,417,578,793	2,417,578,793
Phải trả Công ty Cổ phần APC Holdings	18,269,040,300	18,269,040,300
Các khoản khác	450,048,194	4,068,625,876
<b>Tổng cộng</b>	<b>22,976,726,466</b>	<b>26,723,324,931</b>
<b>Phải trả dài hạn</b>		
Quỹ dự phòng trợ cấp thôi việc	1,235,098,016	1,336,098,016
Vay và nợ thuê tài chính	12,075,150,965	12,075,150,965
Phải trả dài hạn khác	1,093,733,802	945,200,000
<b>Tổng cộng</b>	<b>14,403,982,783</b>	<b>14,356,448,981</b>

### 19. QUỸ KHEN THƯỞNG PHÚC LỢI

	30/09/2025	01/01/2025
	VND	VND
Quỹ khen thưởng	3,306,171,826	3,469,671,826
Quỹ phúc lợi XH	53,802,666	452,502,666
<b>Tổng cộng</b>	<b>3,359,974,492</b>	<b>3,922,174,492</b>

### 20. VAY VÀ NỢ THUÊ TÀI CHÍNH

	30/09/2025	Giảm trong kỳ	Tăng trong kỳ	01/01/2025
<b>Vay ngắn hạn (*)</b>	<b>881,895,991,891</b>	<b>85,428,504,936</b>	<b>25,539,185,507</b>	<b>941,785,311,320</b>
Bên thứ ba	867,625,991,891	85,428,504,936	11,269,185,507	941,785,311,320
- Vay cá nhân	552,963,253	6,047,779,124	2,019,795,023	4,580,947,354
- Vay tổ chức khác	1,850,043,568	2,499,999,950	1,850,043,568	2,499,999,950
- Vay ngắn hạn ngân hàng	279,858,878,280	75,057,091,251	7,399,346,916	347,516,622,615
- Thuê tài chính đến hạn trả	25,363,106,790	1,823,634,611	-	27,186,741,401
- Trái phiếu đến hạn trả	560,001,000,000	-	-	560,001,000,000
Bên liên quan	14,270,000,000	-	14,270,000,000	-
- Công ty liên kết	14,270,000,000	-	14,270,000,000	-
<b>Vay và nợ thuê tài chính dài hạn</b>	<b>12,075,150,965</b>	<b>-</b>	<b>-</b>	<b>12,075,150,965</b>
- Thuê tài chính dài hạn	12,075,150,965	-	-	12,075,150,965
<b>Tổng cộng</b>	<b>893,971,142,856</b>	<b>85,428,504,936</b>	<b>25,539,185,507</b>	<b>953,860,462,285</b>

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Q3 2025

Details of short-term loan movements during the period are as follow	Current period VND	Previous period VND
Opening balance	941,785,311,320	955,938,077,128
New borrowings during the period	11,269,185,507	22,260,285,400
Repayments made	(24,849,242,936)	(23,005,541,361)
Other decreases	(60,579,262,000)	-
Closing balance	<u>867,625,991,891</u>	<u>955,192,821,167</u>

  

Details of long-term loan movements during the period are as follow	Current period VND	Previous period VND
Opening balance	12,075,150,965	30,675,378,757
Repayment of borrowings	-	-
Current portion of long-term borrowings transferred to short-term	-	-
Closing balance	<u>12,075,150,965</u>	<u>30,675,378,757</u>



**AN GIANG IMPORT-EXPORT JOINT STOCK COMPANY**

No 1 Ngo Gia Tu Street, Long Xuyen City, An Giang Province

**Form B 09a - DN**(Issued under Circular No. 200/2014/TT-BTC  
dated December 12, 2014, by the Ministry of Finance)**(\*) Short-term bank loans**

The short-term loans are used to meet the Company's working capital requirements. The details are as follows:

	<i>End of period as of 30/09/2025</i>		<i>Total</i>	<i>Term</i>	<i>Interest rate</i>
	<i>VND</i>	<i>USD</i>			
Third parties	11,913,006,821	10,309,865	282,261,885,101		
Vietnam Development Investment Bank – Bac An Giang Branch	9,510,000,000	10,309,865	279,858,878,280	4 months from disbursement	5.0%/year for USD loan; 6.5%-7%/year for VND loan
Personal loans	552,963,253		552,963,253		12%/year for VND loan
so other organization	1,850,043,568		1,850,043,568		
Related parties	14,270,000,000	0	14,270,000,000		
Associate company	14,270,000,000		14,270,000,000	6 months from disbursement	12%/year for VND loan

Long-term borrowings due for repayment were reclassified to short-term borrowings of the Company. Details are as follows:

	<i>End of period as of 30/09/2025</i>		<i>Total</i>	<i>Term</i>	<i>Interest rate</i>
	<i>VND</i>	<i>USD</i>			
Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch (VND)	25,363,106,790		25,363,106,790	60 months from disbursement	11%/year for VND loan
Trái phiếu AGMH2123001 – Nợ gốc	350,000,000,000		350,000,000,000	24 months from disbursement	12%/year for VND loan
AGMH2223001 Bond – Principal	210,001,000,000		210,001,000,000	30 months from disbursement	12%/year for VND loan
<b>Total</b>	<b>611,547,113,611</b>	<b>10,309,865</b>	<b>881,895,991,891</b>		

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Q3 2025

#### 21. OWNER'S EQUITY

##### 21.1 Statement of changes in equity

	Charter capital	Foreign exchange differences	Development investment fund	Other equity funds	Retained earnings	Non-controlling interest	Total
	VND	VND	VND	VND	VND	VND	VND
As at 01/01/2024	182,000,000,000	-	-	-	(160,173,420,802)	-	21,826,579,198
Profit/(loss) for the year					(259,794,620,031)		(259,794,620,031)
Increase from disposal of subsidiaries					3,217,346,276		3,217,346,276
Decrease from disposal of joint ventures and associates					(9,013,051,734)		(9,013,051,734)
As at 31/12/2024	182,000,000,000	-	-	-	(425,763,746,291)	-	(243,763,746,291)
Profit/(loss) for the current period					(85,187,916,058)	-	(85,187,916,058)
Increase from disposal of subsidiaries					15,820,435,036		15,820,435,036
As at 30/09/2025	182,000,000,000	-	-	-	(495,131,227,313)	-	(313,131,227,313)

##### 21.2 Transactions with owners and dividend distribution, profit distribution

	Current year	Previous year
- Owner's investment		
+ Opening balance of share capital	182,000,000,000	182,000,000,000
+ Increase in share capital during the year	-	-
+ Decrease in share capital during the year	-	-
+ Closing balance of share capital	182,000,000,000	182,000,000,000
- Dividends and profits distributed	-	-

##### 21.3 Transactions with owners and dividend distribution, profit distribution

- Dividends declared after the end of the reporting period: None
- Dividends in arrears on cumulative preference shares: None

##### 21.4 Cổ phiếu

	30/09/2025		01/01/2025	
	Ordinary shares	Preference shares	Ordinary shares	Preference shares
- Number of shares registered for issuance	18,200,000	-	18,200,000	-
- Number of shares sold to the public	18,200,000	-	18,200,000	-
- Number of shares outstanding	18,200,000	-	18,200,000	-

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Q3 2025

#### 22. REVENUE FROM SALE OF GOODS AND REDENRING OF SERVICES

	From 01/01/2025 to 30/09/2025 VND	From 01/01/2024 to 30/09/2024 VND
Revenue from sale of food products	27,130,092,027	170,823,924,162
Revenue from sale of fertilizers and seeds	-	15,678,282,387
Revenue from CNC services	-	168,651,428
Other revenue	6,703,953,875	23,144,995,533
<b>Total</b>	<b>33,834,045,902</b>	<b>209,815,853,510</b>
<b>Deductions</b>	-	11,517,975
Sales discounts	-	-
Sales returns	-	-
Other deductions	-	11,517,975
<b>Net revenue</b>		
Revenue from sale of food products	27,130,092,027	170,812,406,187
Revenue from sale of fertilizers and seeds	-	15,678,282,387
Revenue from CNC services	-	168,651,428
Other revenue	6,703,953,875	23,144,995,533
<b>Total</b>	<b>33,834,045,902</b>	<b>209,804,335,535</b>

#### 23. COST OF GOODS SOLD

	From 01/01/2025 to 30/09/2025 VND	From 01/01/2024 to 30/09/2024 VND
Cost of sales from food products	24,662,635,001	163,237,679,781
Cost of sales from fertilizers and rice seeds	-	15,077,859,153
Cost of CNC services and processing	-	143,609,732
Other cost of goods sold	13,781,130,741	31,756,380,152
<b>Total</b>	<b>38,443,765,742</b>	<b>210,215,528,818</b>

#### 24. FINANCIAL INCOME

	From 01/01/2025 to 30/09/2025 VND	From 01/01/2024 to 30/09/2024 VND
Net profit from the disposal of investments in other entities	18,361,299,278	7,730,929,660
Interest income from bank deposits and loans	51,172,762	87,249,918
Realized foreign exchange gains	7,047,540	239,362,284
<b>Total</b>	<b>18,419,519,580</b>	<b>8,057,541,862</b>

#### 25. FINANCIAL COSTS

	From 01/01/2025 to 30/09/2025 VND	From 01/01/2024 to 30/09/2024 VND
Interest expenses	47,183,312,070	52,541,722,327
Net loss from revaluation of foreign currency-denominated items at	-	11,101,852,590
Net loss from the liquidation of investments in other entities	-	782,653,724
Realized foreign exchange loss	7,729,189,668	225,045,287
Financial investment expenses	-	949,103,028
Different	-	207,990,562
<b>Total</b>	<b>54,912,501,738</b>	<b>65,808,367,518</b>

#### 26. SELLING EXPENSES

	From 01/01/2025 to 30/09/2025 VND	From 01/01/2024 to 30/09/2024 VND
Employee expenses	315,530,150	2,159,445,664

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Q3 2025

Material and packaging expenses	264,521,558	1,239,164,961
Tool and supplies expenses	-	-
Depreciation of fixed assets	-	-
Warranty expenses	-	-
Outsourced service expenses	276,701,932	1,963,917,263
Other cash expenses	58,834,005	254,085,171
<b>Total</b>	<b>915,587,645</b>	<b>5,616,613,059</b>

### 26. GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/01/2025 to 30/09/2025 VND	From 01/01/2024 to 30/09/2024 VND
Management employee expenses	3,028,370,671	4,719,498,846
Office supplies expenses	592,560,715	1,495,687,664
Depreciation of fixed assets	5,082,655,255	5,667,788,238
Taxes, fees, and levies	1,487,901,937	552,061,708
Provision expenses	-	31,579,323,880
Outsourced service expenses	5,502,199,770	5,473,817,445
Other cash expenses	623,519,604	1,247,261,606
<b>Total</b>	<b>16,317,207,952</b>	<b>50,735,439,387</b>

### 26. MANUFACTURING COSTS BY ELEMENT

	From 01/01/2025 to 30/09/2025 VND	From 01/01/2024 to 30/09/2024 VND
Raw material costs	7,493,961,029	27,175,497,225
Labor costs	3,931,444,821	4,091,632,682
Depreciation costs	10,392,073,462	5,646,740,247
Outsourced service expenses	6,793,249,161	3,539,870,090
Other costs	2,290,160,177	942,149,518
<b>Total</b>	<b>30,900,888,650</b>	<b>41,395,889,762</b>

### 27. OTHER PROFIT

	From 01/01/2025 to 30/09/2025 VND	From 01/01/2024 to 30/09/2024 VND
Proceeds from disposal of fixed assets	502,727,272	342,676,862
Other extraordinary income	225,312,205	1,039,688,015
<b>Other income</b>	<b>728,039,477</b>	<b>1,382,364,877</b>
Loss from disposal of fixed assets	25,857,683,217	-
Other extraordinary expenses	507,720,647	343,762,264
<b>Other expenses</b>	<b>26,365,403,864</b>	<b>343,762,264</b>
<b>Other profit</b>	<b>(25,637,364,387)</b>	<b>1,038,602,613</b>

### 28. CORPORATE INCOME TAX EXPENSES

	From 01/01/2025 to 30/09/2025 VND	From 01/01/2024 to 30/09/2024 VND
<b>Total accounting profit before tax</b>	<b>(85,187,916,058)</b>	<b>(111,588,627,587)</b>
Adjustments for taxable income		
Deduct: Adjustments that reduce the profit before tax	-	(1,429,763,807)
Add: Expenses not deductible for tax purposes	-	54,096,355,494
<b>Total taxable income</b>	<b>(85,187,916,058)</b>	<b>(58,922,035,900)</b>
<b>Total income subject to tax</b>	<b>-</b>	<b>-</b>

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Q3 2025

Corporate income tax rate		
- Agricultural business activities	15%	15%
- Other activities	20%	20%
Corporate income tax payable for the year	-	-
<b>Current income tax expense (*)</b>	<b>-</b>	<b>-</b>

(\*) The corporate income tax expense for the financial year is estimated based on taxable income and may be subject to adjustments depending on the tax authorities' audit.

### 29. BASIC EARNINGS PER SHARE

	From 01/01/2025 to 30/09/2025 VND	From 01/01/2024 to 30/09/2024 VND
Net income after corporate income tax	(85,187,916,058)	(111,588,627,587)
Adjustments for increases or decreases in profit to determine the profit attributable to common shares	-	-
Profit attributable to common shares	(85,187,916,058)	(111,588,627,587)
Weighted average number of common shares outstanding during the period	18,200,000	18,200,000
<b>Basic earnings per share</b>	<b>(4,681)</b>	<b>(6,131)</b>

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Q3 2025

#### 30. TRANSACTIONS WITH RELATED PARTIES

Details of key related parties and the nature of relationships during the 2025 financial year are as follows:

Company name	Relationship
- Angimex - Kitoku Co., Ltd	Joint venture
- Golden Paddy Joint Stock Company	Associate
- Louis Angimex Trading Company Limited	Associate
- Angimex Furious Company Limited	Associate
- Angimex Food Joint Stock Company <sup>(1)</sup>	Associate
- GKM Holdings Joint Stock Company	Entity related to key management personnel
- Lien Hoa Dong Tien Company Limited	Entity related to key management personnel
- An Truong An Joint Stock Company - Ho Chi Minh City Branch	Entity related to key management personnel
- Tran Thi Cam Cham	Key management personnel

(1) The subsidiary was reclassified as an associate as of 12/3/2025

#### 30.1 Transactions with related parties during 2025

Related parties	Relationship	From 01/01/2025 to 30/09/2025 VND	From 01/01/2024 to 30/09/2024 VND
<b>i) Revenue from sales of goods and provision of services</b>		3,067,639,680	809,844,680
- Angimex - Kitoku Co., Ltd	Joint venture	769,954,680	769,954,680
- Angimex Furious Company Limited	Associate	2,250,000,000	39,890,000
- Angimex Food Joint Stock Company	Associate	47,685,000	-
<b>ii) Cost of goods sold and service rendered</b>		5,585,315,750	-
- Lien Hoa Dong Tien Company Limited	Entity related to key management personnel	5,585,315,750	-
<b>iii) Purchase of shares</b>		-	8,832,600,000
- GKM Holdings Joint Stock Company	Entity related to key management personnel	-	8,832,600,000
<b>iv) Sale of shares</b>		-	3,364,260,000
- GKM Holdings Joint Stock Company	Entity related to key management personnel	-	3,364,260,000
<b>v) Transfer of contributed capital in Angimex Food Company Limited</b>		1,255,524,000	-
- Tran Thi Cam Cham	Key management personnel	1,255,524,000	-

#### 30.2 Receivables from and payables to related parties as at 30/09/2025

Related parties	Relationship	30/09/2025 VND	01/01/2025 VND
<b>i) Short-term receivables from customers</b>		11,151,830,618	7,556,686,803
- Golden Paddy Joint Stock Company	Associate	6,704,922,850	6,704,922,850
- Lien Hoa Dong Tien Company Limited	Entity related to key management personnel	1,920,172,215	851,763,953
- Angimex Furious Company Limited	Associate	1,396,763,953	-
- Angimex Food Joint Stock Company	Associate	-	-
- Tran Thi Cam Cham	Key management personnel	1,129,971,600	-
<b>ii) Short-term advances to suppliers</b>		474,329,817	237,164,909
- An Truong An Joint Stock Company - Ho Chi Minh City Branch	Entity related to key management personnel	474,329,817	237,164,909
<b>iii) Short-term trade payables</b>		30,674,600,958	7,783,000,000
- Angimex Food Joint Stock Company	Associate	30,674,600,958	-
- Angimex Furious Company Limited	Entity related to key management	-	2,673,000,000
- Lien Hoa Dong Tien Company Limited	Entity related to key management	-	5,110,000,000

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Q3 2025

iv)	<b>Short-term advances from customers</b>		17,462,000,000	17,462,000,000
	- GKM Holdings Joint Stock Company	Entity related to key management	17,462,000,000	17,462,000,000

iv)	<b>Loans</b>		-	-
	- Angimex Food Joint Stock Company	Associate	-	-

### 30.3 Compensation for key management personnel

#### a. Key management personnel

No.	Name	Position	Appointment Date	Termination Date
<b>Board of Directors</b>				
1	Mr. Le Tien Thinh	Chairman	29/12/2022	18/10/2025
2	Mr. Chu Van Dung	Independent Member	25/04/2024	-
3	Mr. Do Minh Duc	Member	29/06/2023	-
4	Mr. Nguyen Doan Manh Hieu	Member	29/06/2023	-
5	Mr. Nguyen Huu Phu	Member	06/11/2023	-
6	Mr. Lam Truong Huy	Secretary	15/03/2025	-
7	Ms. Ly My Huong	Secretary	01/06/2024	15/03/2025
<b>Audit Committee (*)</b>				
1	Mr. Chu Van Dung	Chairman	25/04/2024	-
2	Mr. Vo Kim Nguyen	Chairman	06/07/2023	25/04/2024
3	Mr. Do Minh Duc	Member	06/07/2023	-

#### Executive Board and Other Key Management Personnel

1	Mr. Luong Duc Tam	Chief Executive Officer	18/10/2024	21/04/2025
2	Mr. Nguyen Hoang Tien	Chief Executive Officer	23/04/2025	18/10/2025
3	Mr. Huynh Thanh Tung	Vice CEO		
4	Ms. Tran Thi Cam Cham	Chief Accountant	22/06/2017	05/05/2025
5	Mr. Nguyen Nhat Tan	Chief Accountant	05/05/2025	21/10/2025

#### b. Remuneration for Key Management Personnel and Related Parties

No.	Name	Position	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
<b>Remuneration for Board members, Secretary, and Independent Board members</b>				
1	Ms. Ly My Huong	Secretary	47,500,000	-
			<b>47,500,000</b>	<b>-</b>
<b>Salaries for Executive Board and Other Key Management Personnel</b>				
1	Mr. Luong Duc Tam	Chief Executive Officer	169,455,000	-
2	Mr. Nguyen Hoang Tien	Chief Executive Officer	250,372,825	
3	Mr. Huynh Thanh Tung	Chief Executive Officer	240,765,075	195,700,000
4	Ms. Tran Thi Cam Cham	Chief Accountant	118,540,000	83,980,000
			<b>779,132,900</b>	<b>279,680,000</b>

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Q3 2025

### 31. OPERATING SEGMENTS BY BUSINESS AND GEOGRAPHICAL AREA

#### 31.1. Segment Reporting - By Business Segment

	Foodstuff	Others	Total
	VND	VND	VND
<b>Operating Results</b>			
Revenue from external sales	27,130,092,027	6,703,953,875	33,834,045,902
<b>Gross profit from operations</b>	<b>2,467,457,026</b>	<b>(7,077,176,866)</b>	<b>(4,609,719,840)</b>
Selling expenses	915,587,645		915,587,645
Administrative expenses	11,569,176,992	4,748,030,960	16,317,207,952
<b>Unallocated items</b>			
Finance income			18,419,519,580
Finance costs			54,912,501,738
Other income			(25,637,364,387)
Share of profit from joint ventures and associates			(1,215,054,076)
Profit before tax			(85,187,916,058)
Current income tax			-
Deferred tax expense			-
<b>Profit after tax</b>			<b>(85,187,916,058)</b>
<b>Total assets</b>			
Segment assets	398,259,013,749		398,259,013,749
Unallocated assets			561,111,105,250
<b>Total</b>			<b>959,370,118,999</b>
<b>Total liabilities</b>			
Segment liabilities	132,639,975,115		132,639,975,115
Unallocated liabilities			1,139,861,371,197
<b>Total</b>			<b>1,272,501,346,312</b>

#### 31.2 Segment Reporting - By Geographical Area

	Năm 2025		
	Domestic VND	Foreign VND	Total VND
Revenue	33,123,471,758	710,574,144	33,834,045,902
Cost of goods sold	37,809,261,742	634,504,000	38,443,765,742
Gross profit	<b>(4,685,789,984)</b>	<b>76,070,144</b>	<b>(4,609,719,840)</b>
	Năm 2024		
	Domestic VND	Foreign VND	Total VND
Revenue	194,028,618,875	15,775,716,660	209,804,335,535
Cost of goods sold	196,017,767,701	14,197,761,117	210,215,528,818
Gross profit	<b>(1,989,148,826)</b>	<b>1,577,955,543</b>	<b>(411,193,283)</b>

PREPARER

CHIEF ACCOUNTANT

An Giang, December 30, 2025  
LEGAL REPRESENTATIVE

Lê Huỳnh Tuyết Nhi

Trần Minh Trọng

Lương Đức Tâm



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