

**CÔNG BỐ THÔNG TIN ĐỊNH KỲ**  
**PERIODIC INFORMATION DISCLOSURE**

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

1. Tên tổ chức/ Organization name: CÔNG TY CP XUẤT NHẬP KHẨU AN GIANG  
AN GIANG IMPORT EXPORT JSC

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

- a. Báo cáo Tài chính riêng Quý 4 năm 2025/*Separate Financial Statements for the fourth quarter of 2025*
- b. Báo cáo Tài chính Hợp nhất Quý 4 năm 2025/*Separate Financial Statements for the fourth quarter of 2025*
- c. Giải trình chênh lệch Lợi nhuận Quý 4 năm 2025 so với quý 4 năm 2024/*Explanation of the variance in profit for the fourth quarter of 2025 compared to the fourth quarter of 2024.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của Công ty CP Xuất nhập khẩu An Giang vào ngày 30/01/2026 tại địa chỉ: <http://www.angimex.com.vn> *This information was published on the website of An Giang Import Export Joint Stock Company on January 30, 2025 at: <http://www.angimex.com.vn>.*

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

**Tài liệu đính kèm/Attached documents:**

1. Báo cáo Tài chính riêng Quý 4 năm 2025/*Separate Financial Statements for the fourth quarter of 2025*;
2. Báo cáo Tài chính hợp nhất Quý 4 năm 2025/*Consolidated Financial Statements for the fourth quarter of 2025*;
3. Công văn số: 58/XNK-TCKT ngày 29/01/2026 về việc giải trình chênh lệch Lợi nhuận Quý 4 năm 2025 so với Quý 4 năm 2024/*Official Letter No. 58/XNK-TCKT dated January 29, 2026 regarding the reconciliation of the profit difference between the fourth quarter of 2025 and the fourth quarter of 2024*.

2026 regarding the explanation of the variance in profit for the fourth quarter of 2025 compared to the fourth quarter of 2024.

NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT  
LEGAL REPRESENTATIVE  
CHỦ TỊCH HỘI ĐỒNG QUẢN TRỊ  
CHAIRMAN OF THE BOARD OF DIRECTORS

Nơi nhận/ Recipient:

- Như trên/As above
- Lưu/Save: VT/Administrative Officer, Người được UQCBTT/Person Authorized to Disclose Information



LƯƠNG ĐỨC TÂM

**ANGIANG IMPORT-EXPORT COMPANY**  
01, Ngo Gia Tu Str, My Long Ward, Long Xuyen City, AnGiang Province



**ANGIMEX**  
sow the seeds for your future

**CONSOLIDATED FINANCIAL  
STATEMENTS  
Quarter 4 - 2025**

**January 29, 2025**

## INTERIM CONSOLIDATED BALANCE SHEET

AS AT 31 DECEMBER 2025

VND

ASSETS	Code	Notes	31/12/2025	01/01/2025
<b>A. CURRENT ASSETS</b>	100		<b>160.861.929.702</b>	<b>194.399.973.410</b>
<b>I. Cash and cash equivalents</b>	110	5	<b>6.694.452.954</b>	<b>5.751.655.784</b>
1. Cash	111		4.152.010.988	3.280.957.747
2. Cash equivalents	112		2.542.441.966	2.470.698.037
<b>II. Short-term investments</b>	120		-	-
<b>III. Current account receivable</b>	130	6	<b>147.563.779.487</b>	<b>156.835.411.828</b>
1. Short-term trade receivables	131		175.145.940.199	176.053.139.187
2. Short-term advances to suppliers	132		140.852.221.033	146.831.683.032
5. Short-term lending	135		1.700.000.000	3.280.000.000
6. Other short-term receivables	136		73.485.432.513	73.995.711.315
7. Provision for short-term doubtful debts	137		(243.619.814.258)	(243.325.121.706)
<b>IV. Inventories</b>	140	7	<b>148.876.986</b>	<b>10.255.254.615</b>
1. Inventories	141		6.923.826.371	19.073.109.991
2. Provision for obsolete inventories	149		(6.774.949.385)	(8.817.855.376)
<b>V. Other current assets</b>	150	8	<b>6.454.820.275</b>	<b>21.557.651.183</b>
1. Short-term prepaid expenses	151		18.043.109	138.496.439
2. Value-added tax Deductible	152		6.436.777.166	21.419.154.744
<b>B. NON-CURRENT ASSETS</b>	200		<b>784.731.444.229</b>	<b>842.492.598.470</b>
<b>I. Long-term receivable</b>	210	9	<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>	220	11	<b>375.315.998.128</b>	<b>443.659.962.048</b>
1. Tangible fixed assets	221	11	155.703.724.584	178.507.571.985
- Cost	222		345.019.359.285	379.994.046.219
- Accumulated depreciation	223		(189.315.634.701)	(201.486.474.234)
2. Finance lease fixed asset	224	11	71.010.604.788	76.889.385.312
- Cost	225		91.045.137.627	91.045.137.627
- Accumulated depreciation	226		(20.034.532.839)	(14.155.752.315)
3. Intangible assets	227	11	148.601.668.756	188.263.004.751
- Cost	228		166.292.979.987	205.742.779.987
- Accumulated depreciation	229		(17.691.311.231)	(17.479.775.236)
<b>III. Investment property</b>	230		-	-
<b>IV. Long-term asset in progress</b>	240	10	<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>	250	12	<b>109.012.226.112</b>	<b>87.453.292.970</b>
2. Investments in associates and joint-ventures	252		109.012.226.112	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>	260	13	<b>75.043.195.692</b>	<b>85.699.722.155</b>
1. Long-term prepaid expenses	261		2.888.909.895	4.049.374.438
5. Goodwill	269		72.154.285.797	81.650.347.717
<b>TOTAL ASSETS</b>	270		<b>945.593.373.931</b>	<b>1.036.892.571.880</b>

INTERIM CONSOLIDATED BALANCE SHEET (continued)  
AS AT 31 DECEMBER 2025

VND

RESOURCES	Code	Notes	31/12/2025	01/01/2025
<b>C. LIABILITIES</b>	<b>300</b>		<b>1.310.919.587.673</b>	<b>1.280.656.318.171</b>
<b>I. Current Liabilities</b>	<b>310</b>		<b>1.296.515.604.890</b>	<b>1.266.299.869.190</b>
1. Short-term trade payables	311	14	38.383.965.126	32.285.236.062
2. Short-term advances from customers	312	15	70.116.431.926	70.418.731.534
3. Statutory obligations	313	16	994.745.295	1.458.668.365
4. Payables employees	314		388.973.987	859.710.130
5. Short-term accrued expenses	315	17	273.198.814.748	188.267.644.231
7. Other short-term payables	319	18	26.469.586.180	26.723.324.931
8. Short-term loans and finance lease obligations	320	20	883.032.545.011	941.785.311.320
9. Provision for short-term payable	321		579.068.125	579.068.125
10. Reward and welfare fund	322	19	3.351.474.492	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>(365.326.213.742)</b>	<b>(243.763.746.291)</b>
<b>I. Owner's equity</b>	<b>410</b>	<b>21</b>	<b>(365.326.213.742)</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		(547.326.213.742)	(425.763.746.291)
- Previous year undistributed earnings	421a		(409.943.311.255)	(165.969.126.260)
- This year undistributed earnings	421b		(137.382.902.487)	(259.794.620.031)
12. Capital expenditure	422		-	-
13. Construction investment fund	429		-	-
<b>II. Other funds</b>	<b>430</b>		-	-
1. Other funds	431		-	-
2. Fixed assets arising from other fund	432		-	-
<b>TOTAL RESOURCES</b>	<b>440</b>		<b>945.593.373.931</b>	<b>1.036.892.571.880</b>

PREPARER

Trần Minh Trọng

CHIEF ACCOUNTANT

Trần Minh Trọng

An Giang, January 28, 2026  
LEGAL REPRESENTATIVE



Lương Đức Tâm

INTERIM CONSOLIDATED INCOME STATEMENT  
Q4 2025

VND

ITEMS	Code	Notes	Quarter 4		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 redenring of services	01	22	3.429.909.498	31.105.476.967	37.263.955.400	240.921.330.477
2. Deductions	02			(10.000.000)	-	1.517.975
3. Net revenue from sale of goods and redenring of services	10		3.429.909.498	31.115.476.967	37.263.955.400	240.919.812.502
4. Cost of goods sold and service redenred	11	23	4.180.464.366	31.120.041.398	42.624.230.108	249.217.836.237
<b>5. Gross profit on sales of goods and redenring of services</b>	<b>20</b>		<b>(750.554.868)</b>	<b>(4.564.431)</b>	<b>(5.360.274.708)</b>	<b>(8.298.023.735)</b>
6. Financial income	21	24	(1.359.076.742)	1.139.672.449	17.060.442.838	9.197.181.016
7. Financial costs	22	25	40.923.246.126	40.959.889.478	95.835.747.864	107.287.200.071
<i>In which: Interest expenses</i>	<i>23</i>		<i>39.773.099.528</i>	<i>40.112.572.426</i>	<i>86.956.411.598</i>	<i>93.173.237.828</i>
8. Shares of profit of associate	24		(1.864.760.710)	(21.195.361.775)	(3.079.814.786)	(18.669.575.754)
9. Selling expenses	25	26	16.184.000	1.335.356.594	931.771.645	6.951.969.653
10. General and administrative expenses	26	26	7.969.773.435	77.501.738.948	24.287.089.187	128.366.914.286
<b>11. Operating profit</b>	<b>30</b>		<b>(52.883.595.881)</b>	<b>(139.857.238.777)</b>	<b>(112.434.255.352)</b>	<b>(260.376.502.483)</b>
12. Other income	31		967.291.540	102.189.436	1.695.331.017	1.562.392.202
13. Other expenses	32		278.574.288	57.683.068	26.643.978.152	980.509.750
14. Other (loss) profit	40	27	688.717.252	44.506.368	(24.948.647.135)	581.882.452
<b>15. Profit before tax</b>	<b>50</b>		<b>(52.194.878.629)</b>	<b>(139.812.732.409)</b>	<b>(137.382.902.487)</b>	<b>(259.794.620.031)</b>
16. Current coporate income tax expenses	51	28	-	-	-	-
17. Deferred (income) expense tax income	52		-	-	-	-
<b>18. Net profit after tax</b>	<b>60</b>		<b>(52.194.878.629)</b>	<b>(139.812.732.409)</b>	<b>(137.382.902.487)</b>	<b>(259.794.620.031)</b>
19. Equity holders of the parent	61		<b>(52.194.878.629)</b>	<b>(139.812.732.409)</b>	<b>(137.382.902.487)</b>	<b>(259.794.620.031)</b>
20. Minority interests	62		-	-	-	-
21. Basic earnings per share	70	29	(2.868)	(7.682)	(7.549)	(14.274)

PREPARER

CHIEF ACCOUNTANT

An Giang, January 28, 2026

LEGAL REPRESENTATIVE



Lương Đức Tâm

## INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)  
Q4 2025

VND

### ITEMS

#### I. CASH FLOWS FROM OPERATING ACTIVITIES

##### 1. Profit before tax

##### 2. Adjustments for:

Code	Accumulative from the beginning of the year to This year	Accumulative from the beginning of the year to Last year
01	(106.464.273.445)	(259.794.620.031)
02	63.888.465.447	23.994.991.744
03	(49.155.890.420)	80.521.518.399
04	-	839.313.882
05	25.134.470.600	10.474.476.570
06	86.956.411.598	93.173.237.828
07	-	-
08	20.359.183.780	(50.791.081.608)
09	(47.964.939.315)	(34.337.333.535)
10	5.609.568.820	5.828.279.847
11	15.314.641.486	77.418.724.437
12	9.815.867.492	10.810.072.336
13	-	-
14	(99.187.423)	(17.163.407.636)
15	-	-
16	58.420.435	3.303.027
17	(624.490.783)	(537.465.137)
20	2.469.064.492	(8.768.908.269)

#### II. CASH FLOW FROM INVESTING ACTIVITIES

1. Purchases and construction of fixed assets	21	-	(14.400.548.182)
2. Proceeds from disposals of fixed assets	22	11.565.000.000	30.492.878.380
3. Loans to other entities and payments for purchase of debt instruments of other entities	23	-	(5.520.000.000)
4. Collections from borrowers and proceeds from sale of debt instruments of other entities	24	1.580.000.000	12.768.400.000
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	2.288.688.388
Net cash flows from/(used in) investing activities	30	18.923.707.536	40.715.055.038

#### III. CASH FLOWS FROM FINANCING ACTIVITIES

1. Proceeds from share issuance, capital contribution	31	-	-
2. Capital redemption and payments for purchase of treasury shares	32	-	-
3. Drawdown of borrowings	33	2.009.795.023	62.550.826.210
4. Repayments of borrowings	34	(22.460.079.132)	(88.713.739.218)
5. Repayment for principal of finance leaser	35	-	(7.394.250.062)
6. Dividends paid to shareholders	36	-	-
Net cash flow from/(used in) financing activities	40	(20.450.284.109)	(33.557.163.070)

Net increase/(decrease) in cash and cash equivalents during the year (20+30+40)

942.487.919 (1.611.016.301)

Cash and cash equivalents at the beginning of the year

5.751.965.035 7.362.686.712

Impact of exchange rate fluctuation

61 - (14.627)

Cash and cash equivalents at the end of the period (50+60+61)

70 6.694.452.954 5.751.655.784

PREPARER

CHIEF ACCOUNTANT

Trần Minh Trọng

An Giang, January 28, 2026

CHIEF EXECUTIVE OFFICER



Lương Đức Tâm

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS Q4 2025

### 1. CORPORATE 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 December 31, 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*

#### Corporate Structure

- As at December 31, 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 Q4 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 December 31. 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

An 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 Q4 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 Q4 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

Q4 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.

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

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS**  
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**5. CASH AND CASH EQUIVALENTS**

	31/12/2025 VND	01/01/2025 VND
Cash - VND	388.887	7.073.169
Demand deposits at banks	4.151.622.101	3.241.884.578
- VND	3.951.125.577	3.079.289.076
- USD (*)	200.496.524	162.595.502
Cash in transit		32.000.000
Cash equivalents (**)	2.542.441.966	2.470.698.037
	<b>6.694.452.954</b>	<b>5.751.655.784</b>

(\*) Details of foreign currency balances as at 31 December 2025

	Original amount	VND equivalent
USD	7.738.19	200.496.524

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

	Details as at 31 December 2025			Interest rate 3.05%/year
	VND	Total	Term	
	2.542.441.966	2.542.441.966	1 month	
<i>Southeast Asia Commercial Joint Stock Bank – Saigon Branch</i>				
<b>Total</b>	<b>2.542.441.966</b>	<b>2.542.441.966</b>	-	

**6. ACCOUNTS RECEIVABLE**

	31/12/2025 VND	01/01/2025 VND		
	Accounts receivable	Provision	Accounts receivable	Provision
<b>a) Receivables from Customers</b>				
Third Parties	<b>175.145.940.199</b>	<b>(94.907.312.582)</b>	<b>176.053.139.187</b>	<b>(95.066.590.388)</b>
- APC HOLDINGS Joint Stock Company	163.469.109.581	(88.202.389.732)	168.496.452.384	(88.361.667.538)
- Golden Paddy SG Joint Stock Company	42.138.512.882	-	59.378.512.882	-
- AKI FOOD Trading and Services Co., Ltd.	30.966.407.000	(30.966.407.000)	30.966.407.000	(30.966.407.000)
- Hateco Group Company Limited	19.074.247.000	-	-	-
- Dung Ky Trading Company Limited	24.100.000.000	(24.100.000.000)	24.100.000.000	(24.100.000.000)
- Ho Chi Minh City Union of Trading Cooperatives	19.924.000.000	(19.924.000.000)	19.924.000.000	(19.924.000.000)
- Khanh Tay Do Co., Ltd	17.000.000.000	(11.366.779.492)	17.000.000.000	(11.366.779.492)
- Other Customers	10.265.942.699	(1.845.203.240)	17.127.532.502	(2.004.481.046)
Related Parties	11.676.830.618	(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	1.921.763.953	-	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>140.894.971.033</b>	<b>(113.791.382.150)</b>	<b>146.831.683.032</b>	<b>(113.813.672.900)</b>
Third Parties	140.420.641.216	(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 Nhuau	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	24.654.032.416	(79.250.150)	6.524.852.633	(101.540.900)
Related party:				
- An Truong An Joint Stock Company – Ho Chi Minh City Branch	474.329.817	-	237.164.909	-
	474.329.817	-	237.164.909	-

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Q4 2025

c) <b>Receivables from Short-Term Loans</b>	<b>1.700.000.000</b>	-	<b>3.280.000.000</b>	-
Third parties:				
- <i>Le Phuc Khang Trading and Production Company Limited</i>	1.700.000.000	-	3.280.000.000	-
- <i>Angimex High-tech Agricultural Services One Member Company Limited</i>	1.700.000.000	-	1.580.000.000	-
Related party:	-	-	-	-
d) <b>Other Receivables</b>	<b>73.485.432.513</b>	<b>(34.921.119.526)</b>	<b>73.995.711.315</b>	<b>(34.444.858.418)</b>
Third Parties	73.485.432.513	(34.921.119.526)	73.995.711.315	(34.444.858.418)
- <i>Advances to Employees</i>	34.686.129.507	(34.059.201.800)	35.754.714.293	(34.059.201.800)
- <i>Mrs. Luong Dang Xuan</i>	28.746.257.760	-	28.746.257.760	-
- <i>VAT on contributed assets</i>	5.363.636.364	-	5.363.636.364	-
- <i>Insurance compensation for assets pending recognition</i>	1.879.394.000	-	1.879.394.000	-
- <i>Deductible VAT on finance-leased assets pending recognition</i>	1.117.989.223	-	1.117.989.223	-
- <i>Other short-term receivables</i>	1.692.025.659	(861.917.726)	1.133.719.675	(385.656.618)
Related party:	-	-	-	-
e) <b>Doubtful Debts</b>				

31/12/2025			
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	(382.970.358)	(34.921.119.526) Over 3 years
	<b>248.925.243.416</b>	<b>5.305.429.158</b>	<b>(243.619.814.258)</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

	31/12/2025		01/01/2025
	VND		VND
Raw Materials, Materials	Original cost	Original cost	Original cost
	395.849.957	(354.160.355)	1.780.870.366
Tools and Equipment	6.516.603.834	(6.386.572.488)	7.854.199.617
Finished Goods	4.796.146	(34.216.542)	6.845.549.600
Merchandise	6.576.434	-	2.592.490.408
<b>Total</b>	<b>6.923.826.371</b>	<b>(6.774.949.385)</b>	<b>19.073.109.991</b>
			<b>(8.817.855.376)</b>

### 8. OTHER CURRENT ASSETS

	31/12/2025		01/01/2025
	VND		VND
Short-Term Prepaid Expenses		18.043.109	138.496.439
Deductible VAT		6.436.777.166	21.419.154.744
Taxes and Other Receivables from the State		-	-
<b>Total</b>	<b>6.454.820.275</b>		<b>21.557.651.183</b>

### 9. LONG-TERM RECEIVABLES

	31/12/2025		01/01/2025
	VND		VND
a. Long-Term Advances to Suppliers			
Third Parties		213.040.016.890	213.040.016.890
- <i>Huynh Thi Thuy Vy</i>		179.040.016.890	179.040.016.890
- <i>Lu Minh Si</i>		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
- <i>Pledged, Mortgaged, Deposited, or Bet Funds</i>		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

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

	31/12/2025	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

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### 11.1. TANGIBLE FIXED ASSETS

	Buildings and structures <u>VND</u>	Machinery and equipment <u>VND</u>	Transportation vehicles <u>VND</u>	Administrative Tools and Equipment <u>VND</u>	Total <u>VND</u>
<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)
<b>As at 31/12/2025</b>	<b>111.633.805.633</b>	<b>211.326.725.724</b>	<b>5.647.563.048</b>	<b>16.411.264.880</b>	<b>345.019.359.285</b>
<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	(2.898.885.381)	(9.596.600.481)	(50.920.865)	(1.172.618.028)	(13.719.024.755)
Disposal, liquidation	599.647.677	7.210.400.253	1.126.675.064	461.745.107	9.398.468.101
Other decreases	16.292.881.741	198.514.446	-	-	16.491.396.187
<b>As at 31/12/2025</b>	<b>(59.986.749.667)</b>	<b>(117.030.675.210)</b>	<b>(4.398.207.806)</b>	<b>(7.900.002.018)</b>	<b>(189.315.634.701)</b>
<b>CARRYING AMOUNT</b>					
<b>As at 01/01/2025</b>	<b>63.382.107.957</b>	<b>104.136.886.549</b>	<b>1.304.696.589</b>	<b>9.683.880.890</b>	<b>178.507.571.985</b>
<b>As at 31/12/2025</b>	<b>51.647.055.966</b>	<b>94.296.050.514</b>	<b>1.249.355.242</b>	<b>8.511.262.862</b>	<b>155.703.724.584</b>

- Original cost of fixed assets as at December 31 2025 which have been fully depreciated but are still in use: VND 97.042.141.885 (as at December 31 2024: VND 100.483.710.883)

### 11.2. FINANCE LEASE FIXED ASSET

	Machinery and equipment <u>VND</u>	Tổng cộng <u>VND</u>
<b>ORIGINAL COST</b>		
As at 01/01/2025	91.045.137.627	91.045.137.627
Addition during the year	-	-
<b>As at 31/12/2025</b>	<b>91.045.137.627</b>	<b>91.045.137.627</b>
<b>ACCUMULATED DEPRECIATION</b>		
As at 01/01/2025	(14.155.752.315)	(14.155.752.315)
Depreciation for the period	(5.878.780.524)	(5.878.780.524)
<b>As at 31/12/2025</b>	<b>(20.034.532.839)</b>	<b>(20.034.532.839)</b>
<b>CARRYING AMOUNT</b>		
<b>As at 01/01/2025</b>	<b>76.889.385.312</b>	<b>76.889.385.312</b>
<b>As at 31/12/2025</b>	<b>71.010.604.788</b>	<b>71.010.604.788</b>

- Original cost of fixed assets as at December 31 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 <u>VND</u>	Computer software <u>VND</u>	Total <u>VND</u>
<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)
<b>As at 31/12/2025</b>	<b>165.022.767.987</b>	<b>1.270.212.000</b>	<b>166.292.979.987</b>
<b>ACCUMULATED DEPRECIATION</b>			
As at 01/01/2025	(16.543.408.609)	(936.366.627)	(17.479.775.236)
Depreciation for the period	(3.662.332.408)	(105.412.646)	(3.767.745.054)
Disposal, liquidation	3.466.272.215	-	3.466.272.215
Other decreases	-	89.936.844	89.936.844
<b>As at 31/12/2025</b>	<b>(16.739.468.802)</b>	<b>(951.842.429)</b>	<b>(17.691.311.231)</b>
<b>CARRYING AMOUNT</b>			
<b>As at 01/01/2025</b>	<b>187.755.359.378</b>	<b>507.645.373</b>	<b>188.263.004.751</b>
<b>As at 31/12/2025</b>	<b>148.283.299.185</b>	<b>318.369.571</b>	<b>148.601.668.756</b>

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS**  
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**12. LONG-TERM FINANCIAL INVESTMENTS**

		31/12/2025	01/01/2025
		<u>VND</u>	<u>VND</u>
Investments in Joint Ventures and Associates	(a)	109.012.226.112	81.017.492.970
Capital contributions to other entities	(b)	19.950.000	6.455.750.000
		<b><u>109.032.176.112</u></b>	<b><u>87.473.242.970</u></b>
(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	31/12/2025	01/01/2025
		<u>Original cost</u> <u>VND</u>	<u>Provision</u> <u>VND</u>
- <i>Angimex Furious Company Limited</i>	49.00%	42.517.035.921	-
- <i>Angimex Furious Company Limited</i>	32.96%	36.889.980.299	-
- <i>Angimex Food Joint Stock Company</i>	45.00%	29.605.209.892	-
- <i>Louis - Angimex Trading Company Limited</i>	49.00%	-	-
- <i>Golden Paddy Joint Stock Company</i>	29.55%	-	-
<b>Total</b>		<b><u>109.012.226.112</u></b>	<b><u>81.017.492.970</u></b>
Changes in investments in joint ventures and associates during the period/year are as follows.....			
			2024
	2025	2024	
	<u>VND</u>	<u>VND</u>	
Opening balance	81.017.492.970	121.149.032.134	
Transfer from subsidiaries to associates	32.170.087.528	(20.513.051.734)	
Share of profit/loss from joint ventures and associates	(3.079.814.786)	(18.669.575.754)	
Dividends received	(1.095.539.600)	(1.129.208.380)	
Adjustment from divestment	-	180.296.704	
Closing balance	<b><u>109.012.226.112</u></b>	<b><u>81.017.492.970</u></b>	
(b) Details of other investments:			
	Ownership Interest/Voting Rights	31/12/2025	01/01/2025
		<u>Original cost</u> <u>VND</u>	<u>Provision</u> <u>VND</u>
- <i>Saigon An Giang Trading Service Company Limited</i>	2.00%	-	-
- <i>Dong Thap Agricultural Service Development Company Limited (DASCO)</i>		-	304.000.000
- <i>Tan My Hung Agricultural Cooperative</i>		-	(19.950.000)
<b>Total</b>		<b><u>19.950.000</u></b>	<b><u>(19.950.000)</u></b>
			19.950.000
			<b><u>6.455.750.000</u></b>
			<b><u>(19.950.000)</u></b>

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS**  
Q4 2025

**13. OTHER LONG-TERM ASSETS**

a. Long-term prepaid expenses

	31/12/2025 VND	01/01/2025 VND
Site clearance, repair Costs	2.745.432.395	2.767.635.824
Tools and equipment	36.513.906	87.353.937
Replacement, maintenance, repair, and others	106.963.594	1.194.384.677
<b>Total:</b>	<b>2.888.909.895</b>	<b>4.049.374.438</b>

b. Goodwill

	Goodwill from business combinations		
	Angimex Dinh Thanh Co., Ltd	Dong Thap Food Processing Co., Ltd	Total
<b>Original cost</b>			
Opening Balance	38.142.095.639	56.818.523.562	94.960.619.201
Closing Balance	38.142.095.639	56.818.523.562	94.960.619.201
<b>Accumulated Amortization</b>			
Opening Balance	7.628.419.128	5.681.852.356	13.310.271.484
Amortization during the period	3.814.209.564	5.681.852.356	9.496.061.920
Closing Balance	11.442.628.692	11.363.704.712	22.806.333.404
<b>Carrying Amount</b>			
Opening balance	<b>30.513.676.511</b>	<b>51.136.671.206</b>	<b>81.650.347.717</b>
Closing balance	<b>26.699.466.947</b>	<b>45.454.818.850</b>	<b>72.154.285.797</b>

**14. SHORT-TERM TRADE PAYABLES**

	31/12/2025 VND	01/01/2025 VND
Third parties:		
- <i>Minh Thu Trading One Member Co., Ltd</i>	7.963.532.052	12.250.000
- <i>Le Phuc Khang Manufacturing and Trading Co., Ltd</i>	-	10.400.659.410
- <i>Anh Minh Engineering Joint Stock Company</i>	-	5.056.102.000
- <i>Dong Thap Agricultural Service Development Company Limited</i>	4.130.740.800	4.130.740.800
- <i>Wings Global Warehouse One Member Company Limited</i>	2.143.825.369	2.143.825.369
- <i>Others</i>	278.228.739	1.174.959.954
Related parties:		
- <i>Angimex Food Joint Stock Company</i>	1.345.947.144	1.595.948.529
- <i>Angimex Furious Company Limited</i>	30.420.433.074	7.783.000.000
- <i>Lien Hoa Dong Tien Company Limited</i>	30.420.433.074	-
<b>Total</b>	<b>38.383.965.126</b>	<b>32.285.236.062</b>

**15. SHORT-TERM ADVANCES FROM CUSTOMERS**

	31/12/2025 VND	01/01/2025 VND
Third parties:		
- <i>Louis Rice One Member Company Limited</i>	52.654.431.926	52.956.731.534
- <i>Toccoo Vietnam Company Limited</i>	40.080.000.000	40.080.000.000
- <i>Dong Thap Agricultural Service Development Company Limited</i>	6.134.000.000	6.134.000.000
- <i>Carolina Marketing</i>	3.489.395.139	3.489.395.139
- <i>Others</i>	1.177.415.750	1.177.415.750
Related parties:		
- <i>GKM Holdings Joint Stock Company</i>	1.773.621.037	2.075.920.645
<b>Total</b>	<b>17.462.000.000</b>	<b>17.462.000.000</b>
	<b>17.462.000.000</b>	<b>17.462.000.000</b>
	<b>70.116.431.926</b>	<b>70.418.731.534</b>

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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### 16. TAXES AND OTHER PAYABLES TO THE STATE

	Output VAT	Corporate income tax	Personal income tax	Other taxes	VND
Opening balance as of 01/01/2025	-	-	160.479.739	1.297.797.193	
Payables incurred during the period	315.014.219	23.464.454	120.089.782	1.641.859.254	
Amounts paid during the period	-	-	(96.571.416)	(1.392.228.384)	
Amounts offset during the period	(315.014.219)	-	-	-	
Other decreases	-	-	-	(760.145.327)	
Closing balance as of 31/12/2025	-	23.464.454	183.998.105	787.282.736	

### 17. SHORT-TERM ACCRUED EXPENSES

	31/12/2025	01/01/2025
	VND	VND
Third parties:		
Interest payable on bonds	156.143.320.539	147.409.152.814
Interest payable on borrowings	-	9.864.787.215
Mrs. Luong Dang Xuan - Accrued expenses	28.746.257.760	28.746.257.760
Other payables	86.574.335.374	512.545.367
Related parties	1.734.901.075	
Remuneration to the Board of Directors	1.734.901.075	1.734.901.075
<b>Total</b>	<b>273.198.814.748</b>	<b>188.267.644.231</b>

### 18. OTHER PAYABLES

	31/12/2025	01/01/2025
	VND	VND
<b>Short-term payables</b>		
Trade union funds payable	1.844.935.179	1.968.079.962
Payables arising from equitization	2.417.578.793	2.417.578.793
Payables to APC Holdings Joint Stock Company	18.269.040.300	18.269.040.300
Other short-term payables	3.938.031.908	4.068.625.876
<b>Total</b>	<b>26.469.586.180</b>	<b>26.723.324.931</b>
<b>Long-Term payables</b>		
Provision for severance Provisions	1.235.098.016	1.336.098.016
Borrowings and finance lease liabilities	12.075.150.965	12.075.150.965
Other long-term payables	1.093.733.802	945.200.000
<b>Total</b>	<b>14.403.982.783</b>	<b>14.356.448.981</b>

### 19. REWARD AND WELFARE FUND

	31/12/2025	01/01/2025
	VND	VND
Reward fund	3.306.171.826	3.469.671.826
Social welfare fund	45.302.666	452.502.666
<b>Total</b>	<b>3.351.474.492</b>	<b>3.922.174.492</b>

### 20. BORROWINGS AND FINANCIAL LEASE LIABILITIES

	31/12/2025	Decrease during the period	Increase during the	01/01/2025
<b>Short-term borrowings (*)</b>	<b>883.032.545.011</b>	<b>85.428.504.936</b>	<b>26.675.738.627</b>	<b>941.785.311.320</b>
Third parties	868.762.545.011	85.428.504.936	12.405.738.627	941.785.311.320
- <i>Borrowings from individuals</i>	588.361.825	6.047.779.124	2.055.193.595	4.580.947.354
- <i>Borrowings from other organizations</i>	1.850.043.568	2.499.999.950	1.850.043.568	2.499.999.950
- <i>Short-term borrowings from banks</i>	280.960.032.828	75.057.091.251	8.500.501.464	347.516.622.615
- <i>Finance lease liabilities due within one year</i>	25.363.106.790	1.823.634.611	-	27.186.741.401
- <i>Bonds payable due within one year</i>	560.001.000.000	-	-	560.001.000.000
Related parties	14.270.000.000	-	14.270.000.000	-
- <i>Associates</i>	14.270.000.000	-	14.270.000.000	-
<b>Long-term borrowings and financial lease liabilities</b>	<b>12.075.150.965</b>	-	-	<b>12.075.150.965</b>
- Long-term finance leases	12.075.150.965	-	-	12.075.150.965
<b>Total</b>	<b>895.107.695.976</b>	<b>85.428.504.936</b>	<b>26.675.738.627</b>	<b>953.860.462.285</b>

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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Details of short-term loan movements during the period are as follows	Current period VND	Previous period VND
<b>Opening balance</b>	<b>941.785.311.320</b>	<b>955.938.077.128</b>
New borrowings during the period	26.675.738.627	22.260.285.400
Repayments made	(24.849.242.936)	(23.005.541.361)
Other decreases	(60.579.262.000)	-
<b>Closing balance</b>	<b>883.032.545.011</b>	<b>955.192.821.167</b>

  

Details of long-term loan movements during the period are as follows	Current period VND	Previous period VND
<b>Opening balance</b>	<b>12.075.150.965</b>	<b>30.675.378.757</b>
Repayment of borrowings	-	-
Current portion of long-term borrowings transferred to short-term	-	-
<b>Closing balance</b>	<b>12.075.150.965</b>	<b>30.675.378.757</b>

(\*) **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 31/12/2025</i>		<i>Term</i>	<i>Interest rate</i>
	<i>VND</i>	<i>USD</i>		
Third parties				
<i>Vietnam Development Investment Bank – Bac An Giang Branch</i>	11.948.405.393	10.291.164	283.398.438.221	5.0%/year for USD loan; 6.5%-7%/year for VND loan
<i>Personal loans</i>	9.510.000.000	10.291.164	280.960.032.828	4 months from disbursement
<i>so other organization</i>	588.361.825			12%/year for VND loan
Related parties	1.850.043.568			
<i>Associate company</i>	14.270.000.000	0	14.270.000.000	12%/year for VND loan
	14.270.000.000		6 months from disbursement	

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 31/12/2025</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		24 months from disbursement	12%/year for VND loan
AGMH2223001 Bond – Principal	210.001.000.000		30 months from disbursement	12%/year for VND loan
<b>Total</b>	<b>611.582.512.183</b>	<b>10.291.164</b>		<b>883.032.545.011</b>

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS  
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**21. OWNER'S EQUITY**

**21.1 Statement of changes in equity**

	Charter capital VND	Foreign exchange differences VND	Development investment fund VND	Other equity funds VND	Retained earnings VND	Non-controlling interest VND	Total VND
<b>As at 01/01/2024</b>	<b>182,000,000,000</b>				<b>(160,173,420,802)</b>		<b>21,826,579,198</b>
Profit/(loss) for the year					<b>(259,794,620,031)</b>		<b>(259,794,620,031)</b>
Increase from disposal of subsidiaries					<b>3,217,346,276</b>		<b>3,217,346,276</b>
Decrease from disposal of joint ventures and associates					<b>(9,013,051,734)</b>		<b>(9,013,051,734)</b>
<b>As at 31/12/2024</b>	<b>182,000,000,000</b>				<b>(425,763,746,291)</b>		<b>(243,763,746,291)</b>
Profit/(loss) for the current period					<b>(137,382,902,487)</b>		<b>(137,382,902,487)</b>
Increase from disposal of subsidiaries					<b>15,820,435,036</b>		<b>15,820,435,036</b>
<b>As at 31/12/2025</b>	<b>182,000,000,000</b>				<b>(547,326,213,742)</b>		<b>(365,326,213,742)</b>

**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**

	31/12/2025		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

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

	From 01/01/2025 to 31/12/2025 VND	From 01/01/2024 to 31/12/2024 VND
Revenue from sale of food products	27.130.092.027	195.657.390.940
Revenue from sale of fertilizers and seeds	-	15.678.282.387
Revenue from CNC services	-	168.651.428
Other revenue	10.133.863.373	29.417.005.722
<b>Total</b>	<b>37.263.955.400</b>	<b>240.921.330.477</b>
<b>Deductions</b>		<b>1.517.975</b>
Sales discounts	-	-
Sales returns	-	-
Other deductions	-	1.517.975
<b>Net revenue</b>		<b>240.919.812.502</b>
Revenue from sale of food products	27.130.092.027	195.657.390.940
Revenue from sale of fertilizers and seeds	-	15.678.282.387
Revenue from CNC services	-	168.651.428
Other revenue	10.133.863.373	29.415.487.747
<b>Total</b>	<b>37.263.955.400</b>	<b>240.919.812.502</b>

### 23. COST OF GOODS SOLD

	From 01/01/2025 to 31/12/2025 VND	From 01/01/2024 to 31/12/2024 VND
Cost of sales from food products	23.748.505.001	184.443.580.791
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	18.875.725.107	49.552.786.561
<b>Total</b>	<b>42.624.230.108</b>	<b>249.217.836.237</b>

### 24. FINANCIAL INCOME

	From 01/01/2025 to 31/12/2025 VND	From 01/01/2024 to 31/12/2024 VND
Net profit from the disposal of investments in other entities	(875.939.970)	1.051.093.177
Interest income from bank deposits and loans	102.257.027	157.363.835
Realized foreign exchange gains	7.282.151	257.794.344
Dividends, distributed profits	1.095.539.600	-
Profit from the transfer of capital contributions	17.425.699.648	7.730.929.660
Other financial investment profits	(694.395.618)	-
<b>Total</b>	<b>17.060.442.838</b>	<b>9.197.181.016</b>

### 25. FINANCIAL COSTS

	From 01/01/2025 to 31/12/2025 VND	From 01/01/2024 to 31/12/2024 VND
Interest expenses	86.956.411.598	93.173.237.828
Net loss from revaluation of foreign currency-denominated items at	-	-
Net loss from the liquidation of investments in other entities	-	-
Realized foreign exchange loss	8.879.336.266	12.174.198.969
Financial investment expenses	70.500.224.355	1.008.218.654
Different	-	931.544.620
<b>Total</b>	<b>166.335.972.219</b>	<b>107.287.200.071</b>

### 26. SELLING EXPENSES

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS**  
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	From 01/01/2025 to 31/12/2025 VND	From 01/01/2024 to 31/12/2024 VND
Employee expenses	315.530.150	2.472.043.580
Material and packaging expenses	264.521.558	975.759.935
Warranty expenses	-	1.372.485.629
Outsourced service expenses	292.885.932	121.580.780
Other cash expenses	58.834.005	2.010.099.729
<b>Total</b>	<b>931.771.645</b>	<b>6.951.969.653</b>

**26. GENERAL AND ADMINISTRATIVE EXPENSES**

	From 01/01/2025 to 31/12/2025 VND	From 01/01/2024 to 31/12/2024 VND
Management employee expenses	3.170.204.692	6.415.860.163
Commercial advantage	-	9.496.061.920
Office supplies expenses	760.802.920	1.795.183.528
Depreciation of fixed assets	1.972.295.611	7.435.067.133
Taxes, fees, and levies	877.965.189	12.323.099
Provision expenses	533.220.508	71.046.567.548
Outsourced service expenses	10.203.986.607	38.587.884
Other cash expenses	6.768.613.660	32.127.263.011
<b>Total</b>	<b>24.287.089.187</b>	<b>128.366.914.286</b>

**26. MANUFACTURING COSTS BY ELEMENT**

	From 01/01/2025 to 31/12/2025 VND	From 01/01/2024 to 31/12/2024 VND
Raw material costs	7.639.547.542	44.318.281.919
Labor costs	4.155.764.852	12.231.645.152
Depreciation costs	16.137.884.449	21.462.614.204
Outsourced service expenses	11.511.219.998	11.449.507.746
Other costs	7.645.317.485	2.219.994.524
<b>Total</b>	<b>47.089.734.326</b>	<b>91.682.043.545</b>

**27. OTHER PROFIT**

	From 01/01/2025 to 31/12/2025 VND	From 01/01/2024 to 31/12/2024 VND
Proceeds from disposal of fixed assets	510.528.132	342.676.862
Other extraordinary income	1.184.802.885	1.219.715.340
<b>Other income</b>	<b>1.695.331.017</b>	<b>1.562.392.202</b>
Loss from disposal of fixed assets	25.857.683.217	-
Other extraordinary expenses	786.294.935	980.509.750
<b>Other expenses</b>	<b>26.643.978.152</b>	<b>980.509.750</b>
<b>Other profit</b>	<b>(24.948.647.135)</b>	<b>581.882.452</b>

**28. CORPORATE INCOME TAX EXPENSES**

	From 01/01/2025 to 31/12/2025 VND	From 01/01/2024 to 31/12/2024 VND
<b>Total accounting profit before tax</b>	<b>(137.382.902.487)</b>	<b>(259.794.620.031)</b>
Adjustments for taxable income		

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<i>Deduct: Adjustments that reduce the profit before tax</i>	-	(1.429.763.807)
<i>Add: Expenses not deductible for tax purposes</i>	-	54.096.355.494
<b>Total taxable income</b>	<b>(137.382.902.487)</b>	<b>(207.128.028.344)</b>
<b>Total income subject to tax</b>		
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 31/12/2025	From 01/01/2024 to 31/12/2024
	<u>VND</u>	<u>VND</u>
Net income after corporate income tax	(137.382.902.487)	(259.794.620.031)
Adjustments for increases or decreases in profit to determine the profit attributable to common shares	-	-
Profit attributable to common shares	(137.382.902.487)	(259.794.620.031)
Weighted average number of common shares outstanding during the period	18.200.000	18.200.000
<b>Basic earnings per share</b>	<b>(7.549)</b>	<b>(14.274)</b>

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS**  
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**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 31/12/2025 VND	From 01/01/2024 to 31/12/2024 VND
i) Revenue from sales of goods and provision of services			
- Angimex - Kitoku Co., Ltd	Joint venture	5.171.187.072	15.381.257.738
- Angimex Furious Company Limited	Associate	769.954.680	769.954.680
- Angimex Food Joint Stock Company	Associate	3.000.000.000	12.829.090.908
ii) Cost of goods sold and service rendered			
- Lien Hoa Dong Tien Company Limited	Entity related to key management personnel	5.585.315.750	-
iii) Purchase of shares			
- GKM Holdings Joint Stock Company	Entity related to key management personnel	-	8.832.600.000
iv) Sale of shares			
- GKM Holdings Joint Stock Company	Entity related to key management personnel	-	3.364.260.000
v) Transfer of contributed capital in Angimex Food Company Limited			
- Tran Thi Cam Cham	Key management personnel	1.255.524.000	-
1.255.524.000		1.255.524.000	-

**30.2 Receivables from and payables to related parties as at 31/12/2025**

Related parties	Relationship	31/12/2025 VND	01/01/2025 VND
i) Short-term receivables from customers			
- Golden Paddy Joint Stock Company	Associate	11.676.830.618	7.556.686.803
- Lien Hoa Dong Tien Company Limited	Entity related to key management personnel	6.704.922.850	6.704.922.850
- Angimex Furious Company Limited	Associate	1.920.172.215	851.763.953
- Angimex Food Joint Stock Company	Associate	1.921.763.953	-
- Tran Thi Cam Cham	Key management personnel	-	-
ii) Short-term advances to suppliers			
- An Truong An Joint Stock Company - Ho Chi Minh City Branch	Entity related to key management personnel	1.129.971.600	474.329.817
474.329.817		474.329.817	237.164.909
iii) Short-term trade payables			
- Angimex Food Joint Stock Company	Associate	30.420.433.074	7.783.000.000
- Angimex Furious Company Limited	Entity related to key management	30.420.433.074	-
- Lien Hoa Dong Tien Company Limited	Entity related to key management	-	2.673.000.000
		-	5.110.000.000

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iv)	<b>Short-term advances from customers</b>		17.462.000.000	17.462.000.000
	- <i>GKM Holdings Joint Stock Company</i>	<i>Entity related to key management</i>	17.462.000.000	17.462.000.000
iv)	<b>Loans</b>		14.270.000.000	-
	- <i>Angimex Food Joint Stock Company</i>	<i>Associate</i>	14.270.000.000	-
<b>30.3</b>	<b>Compensation for key management personnel</b>			
a.	<b>Key management personnel</b>			
No.	<b>Name</b>	<b>Position</b>	<b>Appointment Date</b>	<b>Termination Date</b>
	<b>Board of Directors</b>			
1	Mr. Le Tien Thinh	Chairman	29/12/2022	18/10/2025
2	Mr. Luong Duc Tam	Chairman	18/10/2025	
	Mr. Chu Van Dung	Independent	25/04/2024	
3		Member		
4	Mr. Pham Huu Giao	Member	18/10/2025	22/12/2025
5	Mr. Do Minh Duc	Member	29/06/2023	18/10/2025
6	Mr. Nguyen Trung Ha	Member	18/10/2025	
7	Mr. Huynh Thanh Tung	Member	18/10/2025	
8	Ms. Tran Thi Cam Cham	Member	22/12/2025	
9	Mr. Nguyen Doan Manh Hieu	Member	29/06/2023	18/10/2025
10	Mr. Nguyen Huu Phu	Member	06/11/2023	18/10/2025
11	Mr. Lam Truong Huy	Secretary	15/03/2025	02/05/2025
12	Ms. Ly My Huong	Secretary	01/06/2024	15/03/2025
13	Ms. Dao Thi Hoa	Secretary	02/05/2025	18/10/2025
14	Mr. Ngo Nam Trung	Secretary	18/10/2025	13/11/2025
15	Ms. Ly My Huong	Secretary	13/11/2025	
	<b>Audit Committee (*)</b>			
1	Mr. Chu Van Dung	Chairman	25/04/2024	-
2	Ms. Tran Thi Cam Cham	Chairman	22/12/2025	
3	Mr. Do Minh Duc	Member	06/07/2023	26/03/2025
	<b>Executive Board and Other Key Management Personnel</b>			
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	Chief Executive Officer	18/10/2025	
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
6	Mr. Tran Minh Trong	Chief Accountant	21/10/2025	
b.	<b>Remuneration for Key Management Personnel and Related Parties</b>			
No.	<b>Name</b>	<b>Position</b>	<b>From 01/01/2025 to 31/12/2025</b>	<b>From 01/01/2024 to 31/12/2024</b>
	<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	346.315.000	148.411.560
2	Mr. Nguyen Hoang Tien	Chief Executive Officer	282.006.668	
3	Mr. Huynh Thanh Tung	Chief Executive Officer	346.507.500	515.252.083
4	Ms. Tran Thi Cam Cham	Chief Executive Officer	174.485.000	342.331.875
5	Mr. Nguyen Nhat Tan	Chief Executive Officer	30.236.735	
6	Mr. Tran Minh Trong	Chief Accountant	38.930.909	
			<b>1.218.481.812</b>	<b>1.005.995.518</b>

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS**  
**Q4 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	<u>27.130.092.027</u>	<u>10.133.863.373</u>	<u>37.263.955.400</u>
Gross profit from operations	<u>3.381.587.026</u>	<u>(8.741.861.734)</u>	<u>(5.360.274.708)</u>
Selling expenses	931.771.645		931.771.645
Administrative expenses	14.791.027.267	9.496.061.920	24.287.089.187
<b>Unallocated items</b>			
Finance income			17.060.442.838
Finance costs			95.835.747.864
Other income			(24.948.647.135)
Share of profit from joint ventures and associates			(3.079.814.786)
Profit before tax			(137.382.902.487)
Current income tax			-
Deferred tax expense			-
<b>Profit after tax</b>			<u>(137.382.902.487)</u>
<b>Total assets</b>			
Segment assets	382.702.203.673		382.702.203.673
Unallocated assets			562.891.170.258
<b>Total</b>			<u>945.593.373.931</u>
<b>Total liabilities</b>			
Segment liabilities	150.197.915.028		150.197.915.028
Unallocated liabilities			160.721.672.645
<b>Total</b>			<u>310.919.587.673</u>

**31.2 Segment Reporting - By Geographical Area**

	Năm 2025		
	Domestic	Foreign	Total
	VND	VND	VND
Revenue	36.553.381.256	710.574.144	37.263.955.400
Cost of goods sold	42.041.300.108	582.930.000	42.624.230.108
<b>Gross profit</b>	<u>(5.487.918.852)</u>	<u>127.644.144</u>	<u>(5.360.274.708)</u>

  

	Năm 2024		
	Domestic	Foreign	Total
	VND	VND	VND
Revenue	225.144.095.842	15.775.716.660	240.919.812.502
Cost of goods sold	235.020.075.120	14.197.761.117	249.217.836.237
<b>Gross profit</b>	<u>(9.875.979.278)</u>	<u>1.577.955.543</u>	<u>(8.298.023.735)</u>

PREPARER

Trần Minh Trọng

CHIEF ACCOUNTANT

Trần Minh Trọng

CHEF EXECUTIVE OFFICER



Lương Đức Tâm

An Giang, January 28, 2026