

**CÔNG TY CỔ PHẦN  
XUẤT NHẬP KHẨU AN GIANG  
AN GIANG IMPORT AND  
EXPORT COMPANY**

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM  
Độc lập - Tự do - Hạnh phúc  
SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness**

Số/No: 185 /XNK-CBTT

An Giang, ngày 29 tháng 04 năm 2026  
An Giang, 29 January 2026

**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**

- Mã chứng khoán/Stock code: **AGM**
- Địa chỉ/Address: Số 01, Ngõ Gia Tự, Khóm 1, Phường Long Xuyên, tỉnh An Giang.  
*No. 01 Ngo Gia Tu, Hamlet 1, Long Xuyen Ward, An Giang Province*
- Điện thoại/Phone: 0296. 3844 669 - 9999 999 Fax: 0296.3843 239.
- E-mail: info@angimex.com

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

- Báo cáo Tài chính riêng Quý 1 năm 2026/*Separate Financial Statements for Q1 2026*
- Báo cáo Tài chính Hợp nhất Quý 1 năm 2026/*Consolidated Financial Statements for Q1 2026*
- Giải trình chênh lệch Lợi nhuận Quý 1 năm 2026 so với quý 1 năm 2025/*Explanation of the variance in profit for Q1 2026 compared to Q1 2025*

**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 29/04/2026 tại địa chỉ: <http://www.angimex.com.vn>/*This information was published on the website of An Giang Import Export Joint Stock Company on April 29, 2026 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:**

- Báo cáo Tài chính riêng Quý 1 năm 2026/*Separate Financial Statements for the one quarter of 2025;*
- Báo cáo Tài chính hợp nhất Quý 1 năm 2026/*Consolidated Financial Statements for the one quarter of 2026;*
- Công văn số: /XNK-TCKT ngày 29/04/2026 về việc giải trình chênh lệch Lợi nhuận Quý 1 năm 2026 so với Quý 1 năm 2025/*Official Letter No. 58/XNK-TCKT dated April 29, 2026*

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

*Nơi nhận/ Recipient:*

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

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



**LƯƠNG ĐỨC TÂM**

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



**ANGIMEX**  
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**INTERIM CONSOLIDATED  
FINANCIAL STATEMENTS**  
**Quarter 1 - 2026**

**April ....., 2026**

## INTERIM CONSOLIDATED BALANCE SHEET

AS AT MARCH 31 2026

VND

ASSETS	Code	Notes	31/03/2026	01/01/2026
<b>A. CURRENT ASSETS</b>	<b>100</b>		<b>147.489.377.735</b>	<b>149.016.277.190</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	5	<b>4.111.732.313</b>	<b>6.694.452.954</b>
1. Cash	111		1.549.267.874	4.152.010.988
2. Cash equivalents	112		2.562.464.439	2.542.441.966
<b>II. Short-term investments</b>	<b>120</b>		-	-
<b>III. Current account receivable</b>	<b>130</b>	6	<b>136.986.614.550</b>	<b>135.682.002.652</b>
1. Short-term trade receivables	131		184.554.610.450	183.492.260.199
2. Short-term advances to suppliers	132		123.482.859.922	123.390.221.033
5. Short-term lending	135		1.700.000.000	1.700.000.000
6. Other short-term receivables	136		71.764.397.217	71.614.774.459
7. Provision for short-term doubtful debts	137		(244.515.253.039)	(244.515.253.039)
<b>IV. Inventories</b>	<b>140</b>	7	<b>178.297.382</b>	<b>178.297.382</b>
1. Inventories	141		6.923.826.371	6.923.826.371
2. Provision for obsolete inventories	149		(6.745.528.989)	(6.745.528.989)
<b>V. Other current assets</b>	<b>150</b>	8	<b>6.212.733.490</b>	<b>6.461.524.202</b>
1. Short-term prepaid expenses	151		-	18.043.109
2. Value-added tax Deductible	152		6.212.733.490	6.443.481.093
<b>B. NON-CURRENT ASSETS</b>	<b>200</b>		<b>787.701.512.679</b>	<b>784.550.091.876</b>
<b>I. Long-term receivable</b>	<b>210</b>	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>	<b>220</b>	11	<b>369.558.115.829</b>	<b>375.315.998.122</b>
1. Tangible fixed assets	221	11	152.330.471.458	155.703.724.578
- Cost	222		345.019.359.285	345.019.359.285
- Accumulated depreciation	223		(192.688.887.827)	(189.315.634.707)
2. Finance lease fixed asset	224	11	69.540.909.657	71.010.604.788
- Cost	225		91.045.137.627	91.045.137.627
- Accumulated depreciation	226		(21.504.227.970)	(20.034.532.839)
3. Intangible assets	227	11	147.686.734.714	148.601.668.756
- Cost	228		166.292.979.987	166.292.979.987
- Accumulated depreciation	229		(18.606.245.273)	(17.691.311.231)
<b>III. Investment property</b>	<b>230</b>		-	-
<b>IV. Long-term asset in progress</b>	<b>240</b>	10	<b>12.319.007.407</b>	<b>12.319.007.407</b>
2. Construction in progress	242		12.319.007.407	12.319.007.407
<b>V. Long-term financial investment</b>	<b>250</b>	12	<b>120.197.621.116</b>	<b>108.830.873.765</b>
2. Investments in associates and joint-ventures	252		120.197.621.116	108.830.873.765
3. Investment in other entities	253		19.950.000	19.950.000
4. Provision for Long-term investment	254		(19.950.000)	(19.950.000)
<b>VI. Other long-term assets</b>	<b>260</b>	13	<b>72.585.751.437</b>	<b>75.043.195.692</b>
1. Long-term prepaid expenses	261		2.805.481.120	2.888.909.895
5. Goodwill	269		69.780.270.317	72.154.285.797
<b>TOTAL ASSETS</b>	<b>270</b>		<b>935.190.890.414</b>	<b>933.566.369.066</b>

**INTERIM CONSOLIDATED BALANCE SHEET (continued)**  
AS AT MARCH 31 2026

VND

RESOURCES	Code	Notes	31/03/2026	01/01/2026
<b>C. LIABILITIES</b>	<b>300</b>		<b>1.276.871.080.670</b>	<b>1.273.761.442.154</b>
<b>I. Current Liabilities</b>	<b>310</b>		<b>1.267.710.528.733</b>	<b>1.264.600.890.217</b>
1. Short-term trade payables	311	14	46.929.089.704	46.968.965.126
2. Short-term advances from customers	312	15	52.286.571.926	52.654.431.926
3. Statutory obligations	313	16	630.376.440	991.914.078
4. Payables employees	314		361.012.377	388.973.987
5. Short-term accrued expenses	315	17	248.327.381.723	244.959.718.313
7. Other short-term payables	319	18	26.556.348.871	26.456.777.270
8. Short-term loans and finance lease obligations	320	20	887.454.107.059	887.014.468.884
9. Provision for short-term payable	321		1.814.166.141	1.814.166.141
10. Reward and welfare fund	322	19	3.351.474.492	3.351.474.492
<b>II. Non-current liabilities</b>	<b>330</b>		<b>9.160.551.937</b>	<b>9.160.551.937</b>
7. Other long-term payables	337	18	1.093.733.802	1.093.733.802
8. Long-term loans and finance lease obligations	338	20	8.066.818.135	8.066.818.135
12. Provision for long-term payable	342	18	-	-
<b>D. OWNER'S EQUITY</b>	<b>400</b>		<b>(341.680.190.256)</b>	<b>(340.195.073.088)</b>
<b>I. Owner's equity</b>	<b>410</b>	21	<b>(341.680.190.256)</b>	<b>(340.195.073.088)</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		(523.680.190.256)	(522.195.073.088)
- Previous year undistributed earnings	421a		(510.828.325.737)	(417.525.434.761)
- This year undistributed earnings	421b		(12.851.864.519)	(104.669.638.327)
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>935.190.890.414</b>	<b>933.566.369.066</b>

PREPARER

Lê Huỳnh Tuyết Nhi

CHIEF ACCOUNTANT

Trần Minh Trọng

An Giang, April 10, 2026

CHIEF EXECUTIVE OFFICER



Lương Đức Tâm

**INTERIM CONSOLIDATED INCOME STATEMENT**  
Q1 2026

VND

ITEMS	Code	Notes	Quarter 1		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 rendering of services	01	22	3.210.478.981	20.878.150.336	3.210.478.981	20.878.150.336
2. Deductions	02				-	-
3. Net revenue from sale of goods and rendering of services	10		3.210.478.981	20.878.150.336	3.210.478.981	20.878.150.336
4. Cost of goods sold and service rendered	11	23	4.746.854.281	20.707.447.963	4.746.854.281	20.707.447.963
<b>5. Gross profit on sales of goods and rendering of services</b>	<b>20</b>		<b>(1.536.375.300)</b>	<b>170.702.373</b>	<b>(1.536.375.300)</b>	<b>170.702.373</b>
6. Financial income	21	24	24.067.353	17.688.587.466	24.067.353	17.688.587.466
7. Financial costs	22	25	3.562.944.995	5.205.594.016	3.562.944.995	5.205.594.016
<i>In which: Interest expenses</i>	23		<i>3.562.944.698</i>	<i>5.202.563.961</i>	<i>3.562.944.698</i>	<i>5.202.563.961</i>
8. Shares of profit of associate	24		-	-	-	-
9. Selling expenses	25	26	12.364.730	896.137.974	12.364.730	896.137.974
10. General and administrative expenses	26	26	5.897.005.874	4.789.246.093	5.897.005.874	4.789.246.093
<b>11. Operating profit</b>	<b>30</b>		<b>(10.984.623.546)</b>	<b>6.968.311.756</b>	<b>(10.984.623.546)</b>	<b>6.968.311.756</b>
12. Other income	31		15.379	295.871.387	15.379	295.871.387
13. Other expenses	32		1.867.256.352	26.117.405.956	1.867.256.352	26.117.405.956
14. Other (loss) profit	40	27	(1.867.240.973)	(25.821.534.569)	(1.867.240.973)	(25.821.534.569)
<b>15. Profit before tax</b>	<b>50</b>		<b>(12.851.864.519)</b>	<b>(18.853.222.813)</b>	<b>(12.851.864.519)</b>	<b>(18.853.222.813)</b>
16. Current corporate income tax expenses	51	28	-	-	-	-
17. Deferred (income) expense tax income	52		-	-	-	-
<b>18. Net profit after tax</b>	<b>60</b>		<b>(12.851.864.519)</b>	<b>(18.853.222.813)</b>	<b>(12.851.864.519)</b>	<b>(18.853.222.813)</b>
19. Equity holders of the parent	61		(12.851.864.519)	(18.853.222.813)	(12.851.864.519)	(18.853.222.813)
20. Minority interests	62		-	-	-	-
<b>21. Basic earnings per share</b>	<b>70</b>	29	<b>(706)</b>	<b>(1.036)</b>	<b>(706)</b>	<b>(1.036)</b>

An Giang, April 10, 2026

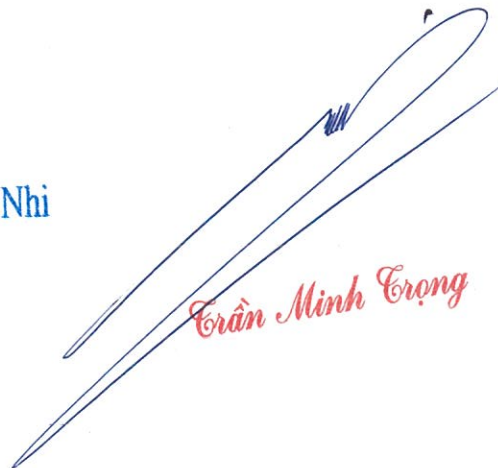
PREPARER

CHIEF ACCOUNTANT

CHIEF EXECUTIVE OFFICER



Lê Huỳnh Tuyết Nhi



Trần Minh Trọng



Lương Đức Tâm

## INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

Q1 2026

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	(12.851.864.519)	(18.853.222.813)
2. Adjustments for:		5.757.882.293	6.153.243.717
Depreciation and amortisation	02	-	(25.724.482.265)
Provisions	03	3.538.888.100	-
Foreign exchange loss arisen from revaluation of monetary accounts denominated in foreign currency	04	(10.458)	7.988.705.893
(Profit) Loss from investment activities	05	(3.562.944.698)	5.202.563.961
Interest expense	06	-	-
Other adjustments	07	-	-
3. Operating profit before changes in working capital	08	(7.118.049.282)	(25.233.191.507)
(Increase), decrease in receivables	09	16.541.014.146	6.364.016.694
(Increase), decrease in inventories	10	-	5.613.344.227
Increase (decrease) in payables (excluding interest payable, payable CIT)	11	(15.035.818.469)	11.637.837.424
(Increase), decrease in prepaid expenses	12	2.475.487.364	(75.611.427)
(Increase), decrease in held-for-trading securities	13	-	-
Interest paid	14	(14.517.224)	(99.187.423)
Corporate income tax paid	15	-	-
Other proceeds from operating activities	16	910.197.519	-
Other payments for operating activities	17	(784.717.740)	(542.200.000)
Net cash flow used in operating activities	20	(3.026.403.686)	(2.334.992.012)
<b>II.CASH FLOW FROM INVESTING ACTIVITIES</b>			
1. Purchases and construction of fixed assets	21	-	11.565.000.000
2. Proceeds from disposals of fixed assets	22	-	-
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
5. Payments for investments in other entities	25	-	-
6. Proceeds from disposal of investments in other entities	26	-	5.778.434.215
7. Interests and dividends received	27	4.044.870	290.258
Net cash flows from/(used in) investing activities	30	4.044.870	18.923.724.473
<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	1.028.000.000	4.389.795.023
4. Repayments of borrowings	34	(588.361.825)	(22.460.079.132)
5. Repayment for principal of finance leaser	35	-	-
6. Dividends paid to shareholders	36	-	-
Net cash flow from/(used in) financing activities	40	439.638.175	(18.070.284.109)
Net increase/(decrease) in cash and cash equivalents during the year (20+30+40)	50	(2.582.720.641)	(1.481.551.648)
Cash and cash equivalents at the beginning of the year	60	6.694.452.954	5.751.655.784
Impact of exchange rate fluctuation	61	-	-
Cash and cash equivalents at the end of the period (50+60+61)	70	4.111.732.313	4.270.104.136

PREPARER

CHIEF ACCOUNTANT

An Giang, April 10, 2026

CHIEF EXECUTIVE OFFICER



Lê Huỳnh Tuyết Nhi

Trần Minh Trọng

Lương Đức Tâm

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Q1 2026

### 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 March 31, 2026, 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 March 31, 2026, 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. 99/2025/TT-BTC dated October 27, 2025, 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

Q1 2026

### 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

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

### Q1 2026

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

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### 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

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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#### 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

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### 5. CASH AND CASH EQUIVALENTS

	31/03/2026	01/01/2026
	<u>VND</u>	<u>VND</u>
Cash - VND	-	388.887
Demand deposits at banks	1.549.267.874	4.151.622.101
- VND	1.319.460.841	3.956.097.464
- USD (*)	195.098.706	195.524.637
Cash in transit	-	-
Cash equivalents (**)	2.562.464.439	2.542.441.966
	<u><b>4.111.732.313</b></u>	<u><b>6.694.452.954</b></u>

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

	Original amount	VND equivalent
USD	9.406,47	195.098.706
		<u><b>195.098.706</b></u>

\*\* (\*\*) 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
<i>Southeast Asia Commercial Joint Stock Bank – Saigon Branch</i>	2.562.464.439	2.562.464.439	1 month	3,05%/year
<b>Total</b>	<u><b>2.562.464.439</b></u>	<u><b>2.562.464.439</b></u>	-	

### 6. ACCOUNTS RECEIVABLE

	31/03/2026		01/01/2026	
	<u>Accounts receivable</u>	<u>Provision</u>	<u>Accounts receivable</u>	<u>Provision</u>
<b>a) Receivables from Customers</b>	<b>184.554.610.450</b>	<b>(94.907.312.582)</b>	<b>183.492.260.199</b>	<b>(95.066.590.388)</b>
Third Parties	173.040.980.447	(88.202.389.732)	172.605.630.196	(88.361.667.538)
- APC HOLDINGS Joint Stock Company	42.138.512.882	-	42.138.512.882	-
- Golden Paddy SG Joint Stock Company	30.966.407.000	(30.966.407.000)	30.966.407.000	(30.966.407.000)
- 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	18.395.400.000	-	-	-
- Khanh Tay Do Co., Ltd	17.000.000.000	(11.366.779.492)	17.000.000.000	(11.366.779.492)
- Other Customers	20.516.660.565	(1.845.203.240)	38.476.710.314	(2.004.481.046)
Related Parties	11.513.630.003	(6.704.922.850)	10.886.630.003	(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)
- Angimex Furious Company Limited	2.548.763.953	-	1.921.763.953	-
- Tran Thi Cam Cham	1.129.971.600	-	1.129.971.600	-
- Huỳnh Thanh Tùng	1.129.971.600	-	1.129.971.600	-
<b>b) Short-Term Advances to Suppliers</b>	<b>123.482.859.922</b>	<b>(113.791.382.150)</b>	<b>123.390.221.033</b>	<b>(113.813.672.900)</b>
Third Parties	123.008.530.105	(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)
- Tan Ky Company Limited	2.000.000.000	-	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	7.296.398.105	(79.250.150)	7.203.759.216	(101.540.900)
Related party:	474.329.817	-	474.329.817	-
- An Truong An Joint Stock Company – Ho Chi Minh City Branch	474.329.817	-	474.329.817	-

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<b>c) Receivables from Short-Term Loans</b>	<b>1.700.000.000</b>	<b>-</b>	<b>1.700.000.000</b>	<b>-</b>
Third parties:	1.700.000.000	-	1.700.000.000	-
- <i>Le Phuc Khang Trading and Production Company Limited</i>	1.700.000.000	-	1.700.000.000	-
- <i>Angimex High-tech Agricultural Services One Member Company Limited</i>	-	-	-	-
Related party:	-	-	-	-
<b>d) Other Receivables</b>	<b>71.764.397.217</b>	<b>(35.816.558.307)</b>	<b>71.614.774.459</b>	<b>(35.634.989.751)</b>
Third Parties	71.764.397.217	(35.816.558.307)	71.614.774.459	(35.634.989.751)
- <i>Advances to Employees</i>	35.394.173.455	(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>	-	-	-	-
- <i>Deductible VAT on finance-leased assets pending recognition</i>	1.117.989.223	-	1.117.989.223	-
- <i>Other short-term receivables</i>	1.142.340.415	(1.757.356.507)	632.176.819	(1.575.787.951)
Related party:	-	-	-	-
<b>7. INVENTORIES</b>		31/03/2026		01/01/2026
		VND		VND
	<b>Original cost</b>	<b>Provision</b>	<b>Original cost</b>	<b>Provision</b>
Raw Materials, Materials	395.849.957	(354.160.355)	1.780.870.366	(416.095.320)
Tools and Equipment	6.492.653.073	(6.386.572.488)	7.854.199.617	(7.453.770.043)
Finished Goods	9.678.607	(34.216.542)	6.845.549.600	(947.990.013)
Merchandise	25.644.734	29.420.396	2.592.490.408	-
<b>Total</b>	<b>6.923.826.371</b>	<b>(6.745.528.989)</b>	<b>19.073.109.991</b>	<b>(8.817.855.376)</b>
<b>8. OTHER CURRENT ASSETS</b>		31/03/2026		01/01/2026
		VND		VND
Short-Term Prepaid Expenses	-	-	-	18.043.109
Deductible VAT	6.212.733.490	-	6.443.481.093	-
Taxes and Other Receivables from the State	-	-	-	-
<b>Total</b>	<b>6.212.733.490</b>	<b>-</b>	<b>6.461.524.202</b>	<b>-</b>
<b>9. LONG-TERM RECEIVABLES</b>		31/03/2026		01/01/2026
		VND		VND
<b>a. Long-Term Advances to Suppliers</b>				
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>-</b>	<b>213.040.016.890</b>	<b>-</b>
<b>b. Other Long-Term Receivables</b>				
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>-</b>	<b>1.000.000</b>	<b>-</b>
<b>10. Long-Term Work-in-Progress</b>		31/03/2026		01/01/2026
Construction in Progress	12.319.007.407	-	12.319.007.407	-
- <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	-	48.560.000	-
<b>Total</b>	<b>12.319.007.407</b>	<b>-</b>	<b>12.319.007.407</b>	<b>-</b>

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### 11.1. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Transportation vehicles	Administrative Tools and Equipment	Total
	VND	VND	VND	VND	VND
<b>ORIGINAL COST</b>					
As at 01/01/2026	113.237.424.032	209.723.107.325	5.647.563.048	16.411.264.880	345.019.359.285
Purchases during the period	-	-	-	-	-
Disposal, liquidation	-	-	-	-	-
Other decreases	-	-	-	-	-
<b>As at 31/03/2026</b>	<b>113.237.424.032</b>	<b>209.723.107.325</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 01/01/2026	(62.182.453.485)	(114.834.971.392)	(4.398.207.806)	(7.900.002.018)	(189.315.634.701)
Depreciation for the period	(613.888.158)	(2.433.098.292)	(32.228.493)	(294.038.183)	(3.373.253.126)
Disposal, liquidation	-	-	-	-	-
Other decreases	-	-	-	-	-
<b>As at 31/03/2026</b>	<b>(62.796.341.643)</b>	<b>(117.268.069.684)</b>	<b>(4.430.436.299)</b>	<b>(8.194.040.201)</b>	<b>(192.688.887.827)</b>
<b>CARRYING AMOUNT</b>					
As at 01/01/2026	51.054.970.547	94.888.135.933	1.249.355.242	8.511.262.862	155.703.724.584
As at 31/03/2026	50.441.082.389	92.455.037.641	1.217.126.749	8.217.224.679	152.330.471.458

- Original cost of fixed assets as at March 31 2026 which have been fully depreciated but are still in use: VND 93.068.349.070

### 11.2. FINANCE LEASE FIXED ASSET

	Machinery and equipment	Tổng cộng
	VND	VND
<b>ORIGINAL COST</b>		
As at 01/01/2026	91.045.137.627	91.045.137.627
Addition during the year	-	-
As at 31/03/2026	91.045.137.627	91.045.137.627
<b>ACCUMULATED DEPRECIATION</b>		
As at 01/01/2026	(20.034.532.839)	(20.034.532.839)
Depreciation for the period	(1.469.695.131)	(1.469.695.131)
As at 31/03/2026	(21.504.227.970)	(21.504.227.970)
<b>CARRYING AMOUNT</b>		
As at 01/01/2026	71.010.604.788	71.010.604.788
As at 31/03/2026	69.540.909.657	69.540.909.657

- Original cost of fixed assets as at March 31 2026 that have been fully depreciated but are still in use: none.

### 11.3. INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Total
	VND	VND	VND
<b>ORIGINAL COST</b>			
As at 01/01/2026	165.022.767.987	1.270.212.000	166.292.979.987
Disposal, liquidation	-	-	-
Other decreases	-	-	-
As at 31/03/2026	165.022.767.987	1.270.212.000	166.292.979.987
<b>ACCUMULATED DEPRECIATION</b>			
As at 01/01/2026	(16.739.468.802)	(951.842.429)	(17.691.311.231)
Depreciation for the period	(889.486.092)	(25.447.950)	(914.934.042)
Disposal, liquidation	-	-	-
Other decreases	-	-	-
As at 31/03/2026	(17.628.954.894)	(977.290.379)	(18.606.245.273)
<b>CARRYING AMOUNT</b>			
As at 01/01/2026	148.283.299.185	318.369.571	148.601.668.756
As at 31/03/2026	147.393.813.093	292.921.621	147.686.734.714

- Original cost of intangible fixed assets as at March 31 2026 that have been fully amortised but are still in use: VND 261.375.000

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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### 12. LONG-TERM FINANCIAL INVESTMENTS

		31/03/2026		01/01/2026	
		VND		VND	
Investments in Joint Ventures and Associates	(a)	120.197.621.116		108.830.873.765	
Capital contributions to other entities	(b)	19.950.000		19.950.000	
		<b>120.217.571.116</b>		<b>108.850.823.765</b>	
(a) Details of capital contributions to joint ventures and associates (*):					
Details of investments in joint ventures and associates as at 31/03/2026 consolidated using the equity method are as follows					
	Ownership Interest/Voting Rights	31/03/2026		01/01/2026	
		Original cost	Provision	Original cost	Provision
		VND	VND	VND	VND
- Angimex Furious Company Limited	49,00%	42.517.035.921	-	42.517.035.921	-
- Angimex Furious Company Limited	32,96%	36.761.750.792	-	37.756.495.641	-
- Angimex Food Joint Stock Company	45,00%	40.918.834.403	-	28.557.342.203	-
- Louis - Angimex Trading Company Limited	49,00%	-	-	-	-
- Golden Paddy Joint Stock Company	29,55%	-	-	-	-
<b>Total</b>		<b>120.197.621.116</b>	<b>-</b>	<b>108.830.873.765</b>	<b>-</b>
(b) Details of other investments:					
	Ownership Interest/Voting Rights	31/03/2026		01/01/2026	
		VND		VND	
		Original cost	Provision	Original cost	Provision
- Tan My Hung Agricultural Cooperative		19.950.000	(19.950.000)	19.950.000	(19.950.000)
<b>Total</b>		<b>19.950.000</b>	<b>(19.950.000)</b>	<b>19.950.000</b>	<b>(19.950.000)</b>



**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS**  
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**13. OTHER LONG-TERM ASSETS**

**a. Long-term prepaid expenses**

	31/03/2026	01/01/2026
	VND	VND
Site clearance, repair Costs	-	2.678.822.108
Tools and equipment	8.667.498	54.976.827
Replacement, maintenance, repair, and others	2.796.813.622	155.110.960
<b>Total:</b>	<b>2.805.481.120</b>	<b>2.888.909.895</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	11.442.628.692	11.363.704.712	22.806.333.404
Amortization during the period	953.552.391	1.420.463.089	2.374.015.480
Closing Balance	12.396.181.083	12.784.167.801	25.180.348.884
<b>Carrying Amount</b>			
Opening balance	<b>26.699.466.947</b>	<b>45.454.818.850</b>	<b>72.154.285.797</b>
Closing balance	<b>25.745.914.556</b>	<b>44.034.355.761</b>	<b>69.780.270.317</b>

**14. SHORT-TERM TRADE PAYABLES**

	31/03/2026	01/01/2026
	VND	VND
Third parties:	17.219.199.630	16.524.286.409
- Le Phuc Khang Manufacturing and Trading Co., Ltd	5.751.402.000	5.056.102.000
- Anh Minh Engineering Joint Stock Company	4.130.740.800	4.130.740.800
- Dong Thap Agricultural Service Development Company Limited	2.143.825.369	2.143.825.369
- Others	5.193.231.461	5.193.618.240
Related parties:	29.709.890.074	30.444.678.717
- Angimex Food Joint Stock Company	29.709.890.074	30.444.678.717
- Angimex Furious Company Limited	-	-
- Lien Hoa Dong Tien Company Limited	-	-
<b>Total</b>	<b>46.929.089.704</b>	<b>46.968.965.126</b>

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

	31/03/2026	01/01/2026
	VND	VND
Third parties:	34.824.571.926	52.654.431.926
- Louis Rice One Member Company Limited	40.080.000.000	40.080.000.000
- Toccoo Vietnam Company Limited	3.489.395.139	3.489.395.139
- Dong Thap Agricultural Service Development Company Limited	1.177.415.750	1.177.415.750
- Carolina Marketing	24.007.080.911	1.773.621.037
- Others	17.462.000.000	-
Related parties:	17.462.000.000	-
- GKM Holdings Joint Stock Company	52.286.571.926	52.654.431.926
<b>Total</b>	<b>52.286.571.926</b>	<b>52.654.431.926</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
Opening balance as of 01/01/2026	-	23.464.454	183.825.330	784.350.374
Payables incurred during the period	-	-	25.044.364	382.184.473
Amounts paid during the period	-	-	-	(768.492.555)
Amounts offset during the period	-	-	-	-
Other decreases	-	-	-	-
Closing balance as of 31/03/2026	-	23.464.454	208.869.694	398.042.292

### 17. SHORT-TERM ACCRUED EXPENSES

	31/03/2026	01/01/2026
	VND	VND
Third parties:		
Interest payable on bonds	241.316.267.638	242.132.435.655
Mrs. Luong Dang Xuan – Accrued expenses		
Other payables	7.011.114.085	2.827.282.658
Related parties	-	-
Remuneration to the Board of Directors	-	-
<b>Total</b>	<b>248.327.381.723</b>	<b>244.959.718.313</b>

### 18. OTHER PAYABLES

	31/03/2026	01/01/2026
	VND	VND
<b>Short-term payables</b>		
Trade union funds payable	1.832.387.162	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	4.037.342.616	3.802.078.215
<b>Total</b>	<b>26.556.348.871</b>	<b>26.456.777.270</b>
<b>Long-Term payables</b>		
Provision for severance Provisions	-	-
Borrowings and finance lease liabilities	8.066.818.135	8.066.818.135
Other long-term payables	1.093.733.802	1.093.733.802
<b>Total</b>	<b>9.160.551.937</b>	<b>9.160.551.937</b>

### 19. REWARD AND WELFARE FUND

	31/03/2026	01/01/2026
	VND	VND
Reward fund	3.306.171.826	3.306.171.826
Social welfare fund	45.302.666	45.302.666
<b>Total</b>	<b>3.351.474.492</b>	<b>3.351.474.492</b>

### 20. BORROWINGS AND FINANCIAL LEASE LIABILITIES

	31/03/2026	Decrease during the period	Increase during the period	01/01/2026
<b>Short-term borrowings (*)</b>	<b>887.454.107.059</b>	<b>558.361.825</b>	<b>1.028.000.000</b>	<b>887.014.468.884</b>
Third parties	872.156.107.059	558.361.825	-	872.714.468.884
- Borrowings from individuals	-	558.361.825	-	558.361.825
- Borrowings from other organizations	-	-	-	-
- Short-term borrowings from banks	280.960.032.828	-	-	280.960.032.828
- Finance lease liabilities due within one year	31.195.074.231	-	-	31.195.074.231
- Bonds payable due within one year	560.001.000.000	-	-	560.001.000.000
Related parties	15.298.000.000	-	1.028.000.000	14.270.000.000
- Associates	15.298.000.000	-	1.028.000.000	14.270.000.000
<b>Long-term borrowings and financial lease liabilities</b>	<b>8.066.818.135</b>	<b>-</b>	<b>-</b>	<b>8.066.818.135</b>
- Long-term finance leases	8.066.818.135	-	-	8.066.818.135

**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. 99/2025/TT-BTC  
dated October 27, 2025, 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 31/03/2026</i>		<i>Total</i>	<i>Term</i>	<i>Interest rate</i>
	<i>VND</i>	<i>USD</i>			
Third parties	271.450.032.828	9.510.000.000	280.960.032.828		
<i>Vietnam Development Investment Bank – Bac An Giang Branch</i>	<i>271.450.032.828</i>	<i>9.510.000.000</i>	<i>280.960.032.828</i>	<i>4 months from disbursement</i>	<i>5.0%/year for USD loan; 6.5%-7%/year for VND loan</i>
<i>Personal loans so other organization</i>	-	-	-		<i>12%/year for VND loan</i>
Related parties	15.298.000.000	0	15.298.000.000		
<i>Associate company</i>	<i>15.298.000.000</i>		<i>15.298.000.000</i>	<i>6 months from disbursement</i>	<i>12%/year for VND loan</i>

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 31/03/2026</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)	31.195.074.231		31.195.074.231	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>893.242.107.059</b>	<b>9.510.000.000</b>	<b>887.454.107.059</b>		

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS**  
**Q1 2026**

**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
	<u>VND</u>	<u>VND</u>	<u>VND</u>	<u>VND</u>	<u>VND</u>	<u>VND</u>	<u>VND</u>
As at 01/01/20245	182.000.000.000	-	-	-	(417.525.434.761)	-	(235.525.434.761)
Profit/(loss) for the year					(104.669.638.327)		(104.669.638.327)
Increase from disposal of subsidiaries							-
Decrease from disposal of joint ventures and associates							-
<b>As at 31/12/2025</b>	<b>182.000.000.000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(522.195.073.088)</b>	<b>-</b>	<b>(340.195.073.088)</b>
Profit/(loss) for the current period					(12.851.864.519)		(12.851.864.519)
Increase from disposal of subsidiaries					11.366.747.351		11.366.747.351
<b>As at 31/03/2026</b>	<b>182.000.000.000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(523.680.190.256)</b>	<b>-</b>	<b>(341.680.190.256)</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**

	31/03/2026		01/01/2026	
	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 REDENRING OF SERVICES

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
	VND	VND
Revenue from sale of food products	600.303.600	17.685.220.582
Revenue from sale of fertilizers and seeds	-	-
Revenue from CNC services	-	-
Other revenue	2.610.175.381	3.192.929.754
<b>Total</b>	<b>3.210.478.981</b>	<b>20.878.150.336</b>
<b>Deductions</b>	-	-
Sales discounts	-	-
Sales returns	-	-
Other deductions	-	-
<b>Net revenue</b>	-	-
Revenue from sale of food products	600.303.600	17.685.220.582
Revenue from sale of fertilizers and seeds	-	-
Revenue from CNC services	-	-
Other revenue	2.610.175.381	3.192.929.754
<b>Total</b>	<b>3.210.478.981</b>	<b>20.878.150.336</b>

### 23. COST OF GOODS SOLD

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
	VND	VND
Cost of sales from food products	582.930.000	15.538.396.101
Cost of sales from fertilizers and rice seeds	-	-
Cost of CNC services and processing	-	-
Other cost of goods sold	4.163.924.281	5.169.051.862
<b>Total</b>	<b>4.746.854.281</b>	<b>20.707.447.963</b>

### 24. FINANCIAL INCOME

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
	VND	VND
Net profit from the disposal of investments in other entities	-	17.645.299.278
Interest income from bank deposits and loans	24.067.353	37.307.722
Realized foreign exchange gains	-	5.980.466
<b>Total</b>	<b>24.067.353</b>	<b>17.688.587.466</b>

### 25. FINANCIAL COSTS

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
	VND	VND
Interest expenses	3.562.944.995	5.202.563.961
Financial investment expenses	-	3.030.055
<b>Total</b>	<b>3.562.944.995</b>	<b>5.205.594.016</b>

### 26. SELLING EXPENSES

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
	VND	VND
Employee expenses	-	315.530.150
Material and packaging expenses	-	264.521.558
Tool and supplies expenses	-	-
Depreciation of fixed assets	-	-

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Q1 2026

Warranty expenses	-	-
Outsourced service expenses	11.010.030	260.727.170
Other cash expenses	1.354.700	55.359.096
<b>Total</b>	<b>12.364.730</b>	<b>896.137.974</b>

### 26. GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND
Management employee expenses	961.914.600	1.415.365.150
Office supplies expenses	93.777.524	277.975.011
Depreciation of fixed assets	1.573.960.984	1.727.210.819
Taxes, fees, and levies	395.892.175	388.874.750
Provision expenses	-	-
Outsourced service expenses	2.538.621.121	386.517.410
Other cash expenses	332.839.470	593.302.953
<b>Total</b>	<b>5.897.005.874</b>	<b>4.789.246.093</b>

### 26. MANUFACTURING COSTS BY ELEMENT

	From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND
Raw material costs	-	7.179.375.325
Labor costs	961.914.600	2.318.439.300
Depreciation costs	5.725.375.350	6.380.035.383
Outsourced service expenses	2.549.631.151	1.661.592.039
Other costs	763.251.022	1.157.441.430
<b>Total</b>	<b>10.000.172.123</b>	<b>18.696.883.477</b>

### 27. OTHER PROFIT

	From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND
Proceeds from disposal of fixed assets	-	186.363.636
Other extraordinary income	15.379	109.507.751
<b>Other income</b>	<b>15.379</b>	<b>295.871.387</b>
Loss from disposal of fixed assets	-	25.857.683.217
Other extraordinary expenses	1.867.256.352	259.722.739
<b>Other expenses</b>	<b>1.867.256.352</b>	<b>26.117.405.956</b>
<b>Other profit</b>	<b>(1.867.240.973)</b>	<b>(25.821.534.569)</b>

### 28. CORPORATE INCOME TAX EXPENSES

	From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND
<b>Total accounting profit before tax</b>	<b>(12.851.864.519)</b>	<b>(18.853.222.813)</b>
Adjustments for taxable income		
<i>Deduct: Adjustments that reduce the profit before tax</i>	-	-
<i>Add: Expenses not deductible for tax purposes</i>	-	-
<b>Total taxable income</b>	<b>(12.851.864.519)</b>	<b>(18.853.222.813)</b>
<b>Total income subject to tax</b>	<b>-</b>	<b>-</b>
Corporate income tax rate		
- Agricultural business activities	15%	15%

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Q1 2026

- 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.

<b>29. BASIC EARNINGS PER SHARE</b>	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
	VND	VND
Net income after corporate income tax	(12.851.864.519)	(18.853.222.813)
Adjustments for increases or decreases in profit to determine the profit attributable to common shares	-	-
Profit attributable to common shares	(12.851.864.519)	(18.853.222.813)
Weighted average number of common shares outstanding during the period	18.200.000	18.200.000
<b>Basic earnings per share</b>	<b>(706)</b>	<b>(1.036)</b>

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS Q1 2026

### 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

#### 30.1 Transactions with related parties during 31/03/2026

Related parties	Relationship	From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND
<b>i) Revenue from sales of goods and provision of services</b>		1.552.950.441	809.844.680
- Angimex - Kitoku Co., Ltd	Joint venture	769.954.680	769.954.680
- Angimex Furious Company Limited	Associate	750.000.000	39.890.000
- Angimex Food Joint Stock Company	Associate	32.995.761	-
<b>ii) Cost of goods sold and service redrened</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>		11.513.630.003	10.886.630.003
- Golden Paddy Joint Stock Company	Associate	6.704.922.850	6.704.922.850
- Angimex Furious Company Limited	Associate	2.548.763.953	1.921.763.953
- Tran Thi Cam Cham	Key management personnel	1.129.971.600	1.129.971.600
#NAME?	Key management personnel	1.129.971.600	1.129.971.600
<b>ii) Short-term advances to suppliers</b>		474.329.817	474.329.817
- An Truong An Joint Stock Company - Ho Chi Minh City Branch	Entity related to key management personnel	474.329.817	474.329.817
<b>iii) Short-term trade payables</b>		29.709.890.074	30.444.678.717
- Angimex Food Joint Stock Company	Associate	29.709.890.074	30.444.678.717

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### Q1 2026

iv)	<b>Short-term advances from customers</b>		17.462.000.000	-
	- GKM Holdings Joint Stock Company	Entity related to key management personnel	17.462.000.000	-
iv)	<b>Loans</b>		15.298.000.000	14.270.000.000
	- Angimex Food Joint Stock Company	Associate	15.298.000.000	14.270.000.000

### 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. Luong Duc Tam	Chairman	25/04/2024	01/04/2026
2	Mr. Chu Van Dung	Independent member	01/04/2026	
3	Mr. Le The Hien	Independent member		
4	Mr. Nguyen Trung Ha	Member		
5	Mr. Huynh Thanh Tung	Member		
6	Ms. Tran Thi Cam Cham	Member	22/12/2025	01/04/2026
7	Ms. Ly My Huong	Secretary		
<b>Audit Committee (*)</b>				
1	Mr. Chu Van Dung	Chairman		01/04/2026
2	Mr. Le The Hien	Chairman	01/04/2026	
3	Ms. Tran Thi Cam Cham	Member	29/12/2025	01/04/2026

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

No.	Name	Position	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
<b>Salaries for Executive Board and Other Key Management Personnel</b>				
1	Mr. Huynh Thanh Tung	Chief Executive Officer (CEO)	119.859.675	-
4	Mr. Tran Minh Trong	Chief Accountant	57.480.000	-
			<b>177.339.675</b>	<b>-</b>

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Q1 2026

### 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	600.303.600	2.610.175.381	3.210.478.981
<b>Gross profit from operations</b>	17.373.600	(1.553.748.900)	(1.536.375.300)
Selling expenses	12.364.730		12.364.730
Administrative expenses	3.522.990.394	2.374.015.480	5.897.005.874
<b>Unallocated items</b>			
Finance income			24.067.353
Finance costs			3.562.944.995
Other income			(1.867.240.973)
Share of profit from joint ventures and associates			-
Profit before tax			(12.851.864.519)
Current income tax			-
Deferred tax expense			-
<b>Profit after tax</b>			<b>(12.851.864.519)</b>
<b>Total assets</b>			
Segment assets	390.801.050.603		390.801.050.603
Unallocated assets			544.389.839.811
<b>Total</b>			<b>935.190.890.414</b>
<b>Total liabilities</b>			
Segment liabilities	104.814.519.022		104.814.519.022
Unallocated liabilities			1.172.056.561.648
<b>Total</b>			<b>1.276.871.080.670</b>

#### 31.2. Segment Reporting - By Geographical Area

	Năm 2026		
	Domestic	Foreign	Total
	VND	VND	VND
Revenue	2.610.175.381	600.303.600	3.210.478.981
Cost of goods sold	3.167.230.298	589.457.000	3.756.687.298
Gross profit	<b>(557.054.917)</b>	<b>10.846.600</b>	<b>(546.208.317)</b>
	Năm 2025		
	Domestic	Foreign	Total
	VND	VND	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



Lê Huỳnh Tuyết Nhi

CHIEF ACCOUNTANT



Trần Minh Trọng

An Giang, April 10, 2026  
CHIEF EXECUTIVE OFFICER



Lương Đức Tâm

