CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU AN GIANG *AN GIANG IMPORT - EXPORT COMPANY*	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập - Tự do - Hạnh phúc** *SOCIALIST REPUBLIC OF VIETNAMNAM* *Independence - Freedom - Happiness*
Số/No:328/XNK-CBTT	*An Giang, ngày 29 tháng 10 năm 2026* *An Giang, 29 October 2026*

CÔNG TY CP XUẤT NHẬP KHẨU AN GIANG
Digitally signed by CÔNG TY CP XUẤT NHẬP KHẨU AN GIANG
DN: C=VN, S=AN GIANG, L=Phường Long Xuyên, CN=CÔNG TY CP XUẤT NHẬP KHẨU AN GIANG, OID.0.9.2342.19200300.100.1.1=MST:1600230737
Reason: I am the author of this document
Location:
Date: 2026.10.29 15:41:14 +07'00'
Foxit PDF Reader Version: 2023.2.0

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 COMPANY

- Mã chứng khoán/*Stock code*: **AGM**
- Địa chỉ/*Address*: Số 01, Ngô 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:

a. Báo cáo Tài chính riêng Quý 3 năm 2026/*Separate Financial Statements for Q3 2026*

b. Báo cáo Tài chính Hợp nhất Quý 3 năm 2026/*Consolidated Financial Statements for Q3 2026*

c. Giải trình chênh lệch Lợi nhuận Quý 3 năm 2026 so với Quý 3 năm 2025/*Explanation of the variance in profit for Q3 2026 compared to Q3 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 29/10/2026 tại địa chỉ: http://www.angimex.com.vn / *This information was published on the website of An Giang Import Export Company on October 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*:

1. Báo cáo Tài chính riêng Quý 3 năm 2026/*Separate Financial Statements for the third quarter of 2026;*
2. Báo cáo Tài chính hợp nhất Quý 3 năm 2026/*Consolidated Financial Statements for the third quarter of 2026;*
3. Công văn số: 327/XNK-TCKT ngày 29/10/2026 về việc giải trình chênh lệch Lợi nhuận Quý 3 năm 2026 so với Quý 3 năm 2025/*Official Letter No 327/XNK-TCKT dated October 29, 2026 regarding the explanation of the variance in profit for the third quarter of 2026 compared to the third quarter of 2025.*

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, Long Xuyen City, AnGiang Province

ANGIMEX
sow the seeds for your future

CONSOLIDATED FINANCIAL STATEMENTS

Quarter 3 - 2026

Octorber 28, 2026

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

Form B 01a - DN
(Issued under Circular No. 99/2025/TT-BTC
dated October 27, 2025, by the Ministry of Finance)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at September 30th, 2026

Unit: VND

ASSETS	Code	Notes	30/09/2026	01/01/2026
A. SHORT-TERM ASSETS	**100**		**192.894.485.516**	**149.016.277.190**
I. Cash and cash equivalents	**110**	5	**60.198.253**	**106.528.684**
1. Cash	111		60.198.253	106.528.684
2. Cash equivalents	112		-	-
II. Short-term investments	**120**		**1.768.000.000**	**1.768.000.000**
3. Held to maturity investment	123	6	1.836.000.000	1.836.000.000
4. Provisions for devaluation of held to maturity investments (*)	124		(68.000.000)	(68.000.000)
III. Short-term receivable	**130**	7	**181.108.927.689**	**133.914.002.652**
1. Short-term trade receivables	131		216.347.988.889	183.492.260.199
2. Short-term advances to suppliers	132		139.275.821.033	123.390.221.033
5. Other short-term receivables	135		71.557.669.725	71.478.774.459
6. Short-term provisions for doubtful debts (*)	136		(246.072.551.958)	(244.447.253.039)
IV. Inventories	**140**	8	**178.297.382**	**178.297.382**
1. Inventories	141		6.923.826.371	6.923.826.371
2. Provisions for devaluation of inventories (*)	149		(6.745.528.989)	(6.745.528.989)
V. Short-term biological assets	**150**		-	-
VI. Other current assets	**160**	9	**9.779.062.192**	**13.049.448.472**
1. Short-term deferred expenses	161		-	18.043.109
2. Deductible VAT	162		5.715.462.982	6.443.481.093
5. Other current assets	165		4.063.599.210	6.587.924.270
B. LONG-TERM ASSETS	**200**		**715.522.921.615**	**784.550.091.876**
I. Long-term receivables	**210**	10	**213.041.016.890**	**213.041.016.890**
2. Long-term advances to suppliers	212		213.040.016.890	213.040.016.890
5. Other long-term receivables	215		1.000.000	1.000.000
II. Fixed assets	**220**	**12**	**348.996.012.304**	**375.315.998.122**
1. Tangible fixed assets	221	12	143.622.100.986	155.703.724.578
- Historical costs	222		336.249.570.055	345.019.359.285
- Accumulated depreciation (*)	223		(192.627.469.069)	(189.315.634.707)
2. Finance lease fixed assets	224	12	66.601.519.395	71.010.604.788
- Historical costs	225		91.045.137.627	91.045.137.627
- Accumulated depreciation (*)	226		(24.443.618.232)	(20.034.532.839)
3. Intangible fixed assets	227	12	138.772.391.923	148.601.668.756
- Historical costs	228		158.817.321.760	166.292.979.987
- Accumulated depreciation (*)	229		(20.044.929.837)	(17.691.311.231)
III. Long-term biological assets	**230**		-	-
IV. Investment properties	**240**	12	**8.968.064.686**	-
- Historical costs	241		15.023.828.409	-
- Accumulated depreciation (*)	242		(6.055.763.723)	-
V. Long-term assets in progress	**250**	11	**12.319.007.407**	**12.319.007.407**
2. Construction in progress	252		12.319.007.407	12.319.007.407
VI. Long-term financial investment	**260**	13	**64.514.338.964**	**108.830.873.765**
2. Investments in associates and joint-ventures	262		64.249.308.682	108.830.873.765
3. Investment in other entitites	263		284.980.282	19.950.000
4. Provision for Long-term investment (*)	264		(19.950.000)	(19.950.000)
VII. Other long-term assets	**270**	14	**67.684.481.364**	**75.043.195.692**
1. Long-term deferred expenses	271		2.652.242.007	2.888.909.895
5. Goodwill	279		65.032.239.357	72.154.285.797
TOTAL ASSETS	**280**		**908.417.407.131**	**933.566.369.066**

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

Form B 01a - DN
(Issued under Circular No. 99/2025/TT-BTC
dated October 27, 2025, by the Ministry of Finance)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

As at September 30th, 2026

Unit: VND

RESOURCES	Code	Notes	30/09/2026	01/01/2026
C. LIABILITIES	**300**		**1.332.045.040.587**	**1.273.761.442.154**
I. Short-term liabilities	**310**		**1.330.951.306.785**	**1.264.600.890.217**
1. Short-term trade payables	311	15	41.144.932.574	46.968.965.126
2. Short-term advances from customers	312	16	52.628.693.734	52.654.431.926
4. Taxes and other payables to State budget	314	17	1.361.859.945	991.914.078
5. Payables to employees	315		465.919.177	388.973.987
6. Short-term accrued expenses	316	18	306.158.138.176	244.959.718.313
10. Other short-term payables	320	19	26.348.285.848	26.456.777.270
11. Short-term borrowings and finance lease liabilities	321	21	897.677.836.698	887.014.468.884
12. Short-term provisions	322		1.814.166.141	1.814.166.141
13. Bonus and welfare fund	323	20	3.351.474.492	3.351.474.492
II. Long-term liabilities	**330**		**1.093.733.802**	**9.160.551.937**
8. Other long-term payables	338	19	1.093.733.802	1.093.733.802
9. Long-term borrowings and finance lease liabilities	339	20	-	8.066.818.135
D. OWNER'S EQUITY	**400**		**(423.627.633.456)**	**(340.195.073.088)**
I. Owner's equity	**410**	22	**(423.627.633.456)**	**(340.195.073.088)**
1. Contributed capital	411		182.000.000.000	182.000.000.000
- Ordinary shares with voting rights	411a		182.000.000.000	182.000.000.000
- Preference shares	411b		-	-
10. Undistributed profit after tax	420		(605.627.633.456)	(522.195.073.088)
- Undistributed profit after tax brought forward	420a		(552.290.186.056)	(417.525.434.761)
- Undistributed profit after tax for the current period	420b		(53.337.447.400)	(104.669.638.327)
TOTAL RESOURCES	**440**		**908.417.407.131**	**933.566.369.066**

Approved on October 28 2026

PREPARER BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Lê Huỳnh Tuyết Nhi	Lê Huỳnh Tuyết Nhi	Lương Đức Tâm

CÔNG TY CP XUẤT NHẬP KHẨU AN GIANG
ANGIMEX
M.S.D.N: 1600230737

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

Form B 02a - DN
(Issued under Circular No. 99/2025/TT-BTC
dated October 27, 2025, by the Ministry of Finance)

CONSOLIDATED INCOME STATEMENT

For the Third Quarter of 2026

Unit: VND

ITEMS	Code	Notes	Third Quarter		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	23	**3.787.418.086**	**2.568.144.935**	**11.252.561.312**	**33.834.045.902**
2. Revenue deductions	02		-	-	-	-
3. Net revenues from sales and services rendered	**10**		**3.787.418.086**	**2.568.144.935**	**11.252.561.312**	**33.834.045.902**
4. Costs of goods sold	11	24	5.238.282.903	4.160.414.035	18.937.844.377	38.443.765.742
5. Gross revenues from sales and services rendered	**20**		**(1.450.864.817)**	**(1.592.269.100)**	**(7.685.283.065)**	**(4.609.719.840)**
6. Profit/loss from the sale and liquidation of investment properties	21		-	-	-	-
7. Financial income	22	25	37.060.642.976	720.627.984	37.699.376.543	18.419.519.580
8. Financial expenses	23	26	20.347.699.522	4.272.357.193	61.213.707.263	54.912.501.738
In which: Borrowing costs	*24*		*20.347.693.410*	*4.272.357.193*	*61.213.701.151*	*47.183.312.070*
9. Selling expenses	25	27	400.000	-	12.764.730	915.587.645
10. General administration expenses	26	27	5.197.333.133	3.106.534.174	17.135.914.893	16.317.207.952
11. Share gain/(loss) ofjoint ventures and associates	27		(4.459.226.865)	-	(4.134.001.642)	(1.215.054.076)
12. Net profits from operating activities	**30**		**5.605.118.639**	**(8.250.532.483)**	**(52.482.295.050)**	**(59.550.551.671)**
13. Other income	31		6.686.650	235.073.587	1.179.065.665	728.039.477
14. Other expenses	32		35.215.390	102.118.435	2.034.218.015	26.365.403.864
15. Other profits	40	30	(28.528.740)	132.955.152	(855.152.350)	(25.637.364.387)
16. Total net profit before tax	**50**		**5.576.589.899**	**(8.117.577.331)**	**(53.337.447.400)**	**(85.187.916.058)**
17. Current corporate income tax expenses	51	31	-	-	-	-
18. Deferred corporate income tax expenses	52		-	-	-	-
19. Profits after corporate income tax	**60**		**5.576.589.899**	**(8.117.577.331)**	**(53.337.447.400)**	**(85.187.916.058)**
20. Profit after tax of the parent company	**61**		**5.576.589.899**	**(8.117.577.331)**	**(53.337.447.400)**	**(85.187.916.058)**
21. Profit after tax ofnon-controlling shareholder	**62**		-	-	-	-
22. Basic earnings per share	**70**	32	**306**	**(446)**	**(2.931)**	**(4.681)**
23. Diluted earnings per share	**71**					

Approved on October 28, 2026

PREPARER BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Lê Huỳnh Tuyết Nhi	Lê Huỳnh Tuyết Nhi	Lương Đức Tâm

CÔNG TY CP XUẤT NHẬP KHẨU AN GIANG - ANGIMEX - M.S.D.N: 1600230751

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

Form B 03a - DN
(Issued under Circular No. 99/2025/TT-BTC
dated October 27, 2025, by the Ministry of Finance)

CONSOLIDATED CASH FLOWS STATEMENT

(Under indirect method)
For the Third Quarter of 2026

Unit: VND

ITEMS	Code	Accumulative from the beginning of the year to the end of reporting period	
		Current year	Previous year
I.CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	**01**	**(53.337.447.400)**	**(77.070.338.727)**
2. Adjustments for:			
Depreciation and amortisation	02	17.232.921.132	52.370.567.735
Provisions	03	5.759.300.561	(25.804.482.265)
Foreign exchange loss arisen from revaluation of monetary accounts denominated in foreign currency	04	-	(22.655)
(Profit) Loss from investment activities	05	(38.209.032.191)	(16.751.727.623)
Interest expense	06	61.213.701.151	42.910.954.877
Other adjustments	07	-	-
3. Operating profit before changes in working capital	**08**	**(7.340.556.747)**	**(24.345.048.658)**
(Increase), decrease in receivables	09	(13.236.214.510)	17.222.505.783
(Increase), decrease in inventories	10	-	5.609.568.820
Increase (decrease) in payables (excluding interest payable, payable CIT)	11	(38.932.229.502)	(138.476.603)
(Increase), decrease in prepaid expenses	12	7.376.757.437	4.784.427.420
(Increase), decrease in held-for-trading securities	13	-	-
Interest paid	14	15.281.288	(99.187.423)
Corporate income tax paid	15	-	-
Other proceeds from operating activities	16	1.136.891.919	190.116.458
Other payments for operating activities	17	(15.731.825)	(692.989.140)
Net cash flow used in operating activities	**20**	**(50.995.801.940)**	**2.530.916.657**
II.CASH FLOW FROM INVESTING ACTIVITIES			
1. Purchases and construction of fixed assets	21	-	-
2. Proceeds from disposals of fixed assets	22	1.185.000.000	11.565.000.000
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	47.126.412.936	5.778.434.215
7. Interests and dividends received	27	67.420.398	295.976
Net cash flows from/(used in) investing activities	**30**	**48.378.833.334**	**18.923.730.191**
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	3.159.000.000	2.009.795.023
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**	**2.570.638.175**	**(20.450.284.109)**
Net increase/(decrease) in cash and cash equivalents during the year (20+30+40)	**50**	**(46.330.431)**	**1.004.362.739**
Cash and cash equivalents at the beginning of the year	**60**	**106.528.684**	**5.751.965.035**
Impact of exchange rate fluctuation	61	-	-
Cash and cash equivalents at the end of the period (50+60+61)	**70**	**60.198.253**	**6.756.327.774**

Approved on October 28, 2026

PREPARER BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Lê Huỳnh Tuyết Nhi	Lê Huỳnh Tuyết Nhi	Lương Đức Tâm

CÔNG TY CP XUẤT NHẬP KHẨU AN GIANG - ANGIMEX - M.S.D.N: 1600230737

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Third Quarter of 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, Long Xuyen Ward, An Giang Province, Vietnam.

As at September 30, 2026, the list of joint ventures and associates includes:

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

Coporate Structure

- As at September 30, 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 ndated October 27, 2025, by the Ministry of Finance, guiding the Vietnamese Corporate Accounting System;
- Decision No. 149/2001/QD-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 CONSOLIDATED FINANCIAL STATEMENTS

For the Third Quarter of 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, 2026 to September 30, 2026.

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 CONSOLIDATED FINANCIAL STATEMENTS

For the Third Quarter of 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 CONSOLIDATED FINANCIAL STATEMENTS

For the Third Quarter of 2026

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 CONSOLIDATED FINANCIAL STATEMENTS

For the Third Quarter of 2026

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

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 CONSOLIDATED FINANCIAL STATEMENTS

For the Third Quarter of 2026

5. CASH AND CASH EQUIVALENTS

	30/09/2026 VND	01/01/2026 VND
Cash on hand - VND	-	388.887
Cash in banks	60.198.253	106.139.797
- Cash in banks - VND	12.671.703	57.581.781
+ Vietnam Joint Stock Commercial Bank for Industry and Trade Chau Doc Branch	*1.249.166*	*1.247.300*
+ Military Commercial Joint Stock Bank - An Giang Branch	*1.760.844*	*1.759.359*
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - 7th Branch	*2.149.914*	*2.146.701*
+ Vietnam Public Joint Stock Commercial Bank - Long Xuyen Branch	*2.380.486*	*12.417.156*
+ Other Bank	*5.131.293*	*40.011.265*
- Cash in banks - USD	47.526.550	48.558.016
+ Vietnam International Commercial Joint Stock Bank An Giang Branch	*18.610.062*	*19.126.356*
+ Vietnam Export Import Commercial Joint Stock Bank - An Giang Branch	*23.860.714*	*23.860.714*
+ Other Bank	*5.055.774*	*5.570.946*
Cash in transit	-	-
Cash equivalents	-	-
Total	**60.198.253**	**106.528.684**

(*) Details of foreign currency balances as at September 30, 2026

	Original amount	VND equivalent
USD	1.807,64	47.526.550
		47.526.550

6. SHORT-TERM INVESTMENTS

Loan receivable

	01/01/2026 Historical cost VND	Recoverable VND	Provision VND
Le Phuc Khang Manufacturing Trading LLC	1.836.000.000	1.768.000.000	(68.000.000)
Total	**1.836.000.000**	**1.768.000.000**	**(68.000.000)**

	30/09/2026 Historical cost VND	Recoverable VND	Provision VND
Le Phuc Khang Manufacturing Trading LLC	1.836.000.000	1.768.000.000	(68.000.000)
Total	**1.836.000.000**	**1.768.000.000**	**(68.000.000)**

7. SHORT-TERM RECEIVABLE

		30/09/2026 VND		01/01/2026 VND	
		Book value	Provision	Book value	Provision
a)	**Short-term trade receivables**	**216.347.988.889**	**(97.832.491.490)**	**183.492.260.199**	**(96.223.536.611)**
	Third Parties	170.632.194.439	(91.127.568.640)	173.735.601.796	(89.518.613.761)
	- APC Holdings Joint Stock Company	*42.138.512.882*	-	*42.138.512.882*	-
	- Golden Paddy SG JSC	*30.966.407.000*	*(30.966.407.000)*	*30.966.407.000*	*(30.966.407.000)*
	- Hateco Group Co., Ltd	*24.100.000.000*	*(24.100.000.000)*	*24.100.000.000*	*(24.100.000.000)*
	- Dung Ky Trading Co., Ltd	*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*	*(11.900.000.000)*	*17.000.000.000*	*(11.366.779.492)*
	- Others	*36.503.274.557*	*(4.237.161.640)*	*39.606.681.914*	*(3.161.427.269)*
	Related Parties	45.715.794.450	(6.704.922.850)	9.756.658.403	(6.704.922.850)
	- Angimex Food Joint Stock Company	*37.671.900.000*	-	-	-
	- Golden Paddy Joint Stock Company	*6.704.922.850*	*(6.704.922.850)*	*6.704.922.850*	*(6.704.922.850)*
	- Angimex Furious Co., Ltd	*209.000.000*	-	*1.921.763.953*	-
	- Mr. Huynh Thanh Tung	*1.129.971.600*	-	*1.129.971.600*	-

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Third Quarter of 2026

b)	**Short-term advances to suppliers**	**139.275.821.033**	**(113.840.911.300)**	**123.390.221.033**	**(113.824.567.260)**
	Third Parties	139.275.821.033	(113.840.911.300)	123.390.221.033	(113.824.567.260)
	- Louis Rice Long An Co., Ltd	*50.040.390.000*	*(50.040.390.000)*	*50.040.390.000*	*(50.040.390.000)*
	- Ms Tu Thi Hong Thanh	*24.500.000.000*	*(24.500.000.000)*	*24.500.000.000*	*(24.500.000.000)*
	- Mr. Le Quang Nhuan	*20.000.000.000*	*(20.000.000.000)*	*20.000.000.000*	*(20.000.000.000)*
	- Giap Phat Production Co., Ltd	*15.506.706.000*	*(15.506.706.000)*	*15.506.706.000*	*(15.506.706.000)*
	- Akisei Trading and Service Co., Ltd	*3.665.036.000*	*(3.665.036.000)*	*3.665.036.000*	*(3.665.036.000)*
	- Others	*25.563.689.033*	*(128.779.300)*	*9.678.089.033*	*(112.435.260)*
	Related Parties	-	-	-	-
c)	**Other short-term receivables**	**71.557.669.725**	**(34.399.149.168)**	**71.478.774.459**	**(34.399.149.168)**
	Third Parties	71.529.809.840	(34.399.149.168)	71.478.774.459	(34.399.149.168)
	- Receivable from employees (*)	*29.668.399.865*		*29.603.185.467*	
	- Short-term deposit	*23.592.944*	-	*23.592.944*	-
	- Other short-term receivables (**)	*41.837.817.031*	*(34.399.149.168)*	*41.851.996.048*	*(34.399.149.168)*
	Related Parties	27.859.885	-	-	-
	- Angimex Food Joint Stock Company	*27.859.885*	-	-	-
	(*) Receivable from employees includes:				
	- Ms Luong Dang Xuan	*29.157.320.343*	-	*29.157.320.343*	-
	- Others	*511.079.522*	-	*445.865.124*	-
	(*) Other short-term receivables includes:				
	- VAT on Contributed Assets	*5.363.636.364*	-	*5.363.636.364*	-
	- Deductible VAT on finance-leased assets pending recognition	*1.117.989.223*	-	*1.117.989.223*	-
	- Mr. Nguyen Van Tam	*11.091.100.000*	-	*11.091.100.000*	-
	- Mr. Tran Tan Luc	*11.000.000.000*	-	*11.000.000.000*	-
	- Mr. Le Do Tuan Anh	*6.727.101.800*	-	*6.727.101.800*	-
	- Mr. Vu Ngoc Long	*4.540.000.000*	-	*4.540.000.000*	-
	- Mr. Vu Anh Sinh	*700.000.000*	-	*700.000.000*	-
	- Others	*1.297.989.644*	-	*1.312.168.661*	-
d)	**Doubtful debts**	**Book value**	**Recoverable value**	**Book value**	**Recoverable value**
	Total value of receivables, overdue debts or no overdue doubtful debts	251.398.624.054	5.326.072.096	250.034.457.545	5.587.204.506
	- Short-term trade receivables	*103.155.563.586*	*5.323.072.096*	*101.791.397.077*	*5.567.860.466*
	- Short-term advances to suppliers	*113.840.911.300*	-	*113.840.911.300*	*16.344.040*
	- Other short-term receivables	*34.402.149.168*	*3.000.000*	*34.402.149.168*	*3.000.000*
	Collectibility of overdue receivables				

8.	**INVENTORIES**		30/09/2026 VND		01/01/2026 VND
		Historical cost	**Provision**	**Historical cost**	**Provision**
	Raw materials	395.849.957	(354.160.355)	395.849.957	(361.369.226)
	Tools and supplies	6.516.603.834	(6.386.572.488)	6.516.603.834	(6.379.363.617)
	Finished goods	4.796.146	(34.216.542)	4.796.146	(4.796.146)
	Goods	6.576.434	29.420.396	6.576.434	-
	Total	**6.923.826.371**	**(6.745.528.989)**	**6.923.826.371**	**(6.745.528.989)**

9.	**OTHER CURRENT ASSETS**	30/09/2026 VND	01/01/2026 VND
	Short-term deferred expenses	-	18.043.109
	Deductible VAT	5.715.462.982	6.443.481.093
	Other current assets	4.063.599.210	6.587.924.270
	- Cash with short-term usage restrictions	*1.460.398.225*	*4.045.482.304*
	- Cash equivalents with restricted use in the short term	*2.603.200.985*	*2.542.441.966*
	Total	**9.779.062.192**	**13.049.448.472**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Third Quarter of 2026

10. LONG-TERM RECEIVABLES	30/09/2026 VND	01/01/2026 VND
a. Long-term advances to suppliers		
Third Parties	213.040.016.890	213.040.016.890
- Ms Huynh Thi Thuy Vy	*179.040.016.890*	*179.040.016.890*
- Ms Lu Minh Si	*34.000.000.000*	*34.000.000.000*
Related Parties	-	-
Total	**213.040.016.890**	**213.040.016.890**
b. Other long-term receivables		
Third Parties	1.000.000	1.000.000
- Long-term deposit	*1.000.000*	*1.000.000*
Related Parties	-	-
Total	**1.000.000**	**1.000.000**

11. LONG-TERM ASSETS IN PROGRESS	30/09/2026	01/01/2026
Construction in Progress	12.319.007.407	12.319.007.407
- Luong An Tra Project	*7.407.407.407*	*7.407.407.407*
- Dinh Thanh Factory Project	*3.746.040.000*	*3.746.040.000*
- Binh Thanh Factory Project	*820.000.000*	*820.000.000*
- Da Phuoc Factory Project	*297.000.000*	*297.000.000*
- Other Projects	*48.560.000*	*48.560.000*
Total	**12.319.007.407**	**12.319.007.407**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Third Quarter of 2026

12.1. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Transportation vehicles	Administrative Tools and Equipment	**Total**
	VND	VND	VND	VND	**VND**
HISTORICAL COST					
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**
Disposal, liquidation	-	-	(1.102.619.048)	-	**(1.102.619.048)**
Conversion into investment properties	(7.667.170.182)	-	-	-	**(7.667.170.182)**
As at 30/09/2026	**105.570.253.850**	**209.723.107.325**	**4.544.944.000**	**16.411.264.880**	**336.249.570.055**
ACCUMULATED DEPRECIATION					
As at 01/01/2026	(61.917.765.747)	(114.979.740.976)	(4.518.125.966)	(7.900.002.018)	**(189.315.634.707)**
Depreciation	(1.777.961.259)	(7.321.388.650)	(96.685.479)	(882.998.225)	**(10.079.033.613)**
Disposal, liquidation	-	-	1.102.619.048	-	**1.102.619.048**
Conversion into investment properties	5.664.580.203	-	-	-	**5.664.580.203**
As at 30/09/2026	**(58.031.146.803)**	**(122.301.129.626)**	**(3.512.192.397)**	**(8.783.000.243)**	**(192.627.469.069)**
NET BOOK VALUE					
As at 01/01/2026	**51.319.658.285**	**94.743.366.349**	**1.129.437.082**	**8.511.262.862**	**155.703.724.578**
As at 30/09/2026	**47.539.107.047**	**87.421.977.699**	**1.032.751.603**	**7.628.264.637**	**143.622.100.986**

- Historical cost of tangible fixed assets as at September 30, 2026 which have been fully depreciated but are still in use: 91.965.730.022 vnd

12.2. FINANCE LEASE FIXED ASSETS

	Machinery and equipment	**Total**
	VND	**VND**
HISTORICAL COST		
As at 01/01/2026	91.045.137.627	**91.045.137.627**
As at 30/09/2026	91.045.137.627	**91.045.137.627**
ACCUMULATED DEPRECIATION		
As at 01/01/2026	(20.034.532.839)	**(20.034.532.839)**
Depreciation	(4.409.085.393)	**(4.409.085.393)**
As at 30/09/2026	(24.443.618.232)	**(24.443.618.232)**
NET BOOK VALUE		
As at 01/01/2026	**71.010.604.788**	**71.010.604.788**
As at 30/09/2026	**66.601.519.395**	**66.601.519.395**

- Historical cost of finance lease fixed assets as at September 30, 2026 which have been fully depreciated but are still in use: none

12.3. INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	**Total**
	VND	VND	**VND**
HISTORICAL COST			
As at 01/01/2026	165.022.767.987	1.270.212.000	**166.292.979.987**
Disposal, liquidation	(119.000.000)	-	**(119.000.000)**
Conversion into investment properties	(7.356.658.227)	-	**(7.356.658.227)**
As at 30/09/2026	157.547.109.760	1.270.212.000	**158.817.321.760**
ACCUMULATED DEPRECIATION			
As at 01/01/2026	(16.739.468.802)	(951.842.429)	**(17.691.311.231)**
Depreciation	(2.668.458.276)	(76.343.850)	**(2.744.802.126)**
Conversion into investment properties	391.183.520	-	**391.183.520**
As at 30/09/2026	(19.016.743.558)	(1.028.186.279)	**(20.044.929.837)**
NET BOOK VALUE			
As at 01/01/2026	**148.283.299.185**	**318.369.571**	**148.601.668.756**
As at 30/09/2026	**138.530.366.202**	**242.025.721**	**138.772.391.923**

- *Historical cost of intangible fixed assets as at September 30, 2026 which have been fully depreciated but are still in use: 261.375.000 vnd*

12.4. INVESTMENT PROPERTIES

	Buildings and structures	Land use rights	**Total**
	VND	VND	**VND**
HISTORICAL COST			
As at 01/01/2026	-	-	-
Conversion from other assets	7.667.170.182	7.356.658.227	**15.023.828.409**
As at 30/09/2026	7.667.170.182	7.356.658.227	**15.023.828.409**
ACCUMULATED DEPRECIATION			
As at 01/01/2026	-	-	-
Conversion from other assets	(5.664.580.203)	(391.183.520)	**(6.055.763.723)**
As at 30/09/2026	(5.664.580.203)	(391.183.520)	**(6.055.763.723)**
NET BOOK VALUE			
As at 01/01/2026	-	-	-
As at 30/09/2026	**2.002.589.979**	**6.965.474.707**	**8.968.064.686**

- *Historical cost of investment properties as at September 30, 2026 which have been fully depreciated but are still being leased out: 802.800.000 vnd*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Third Quarter of 2026

13. LONG-TERM FINANCIAL INVESTMENT

		30/09/2026	01/01/2026
		VND	VND
Investments in associates and joint-ventures	(a)	64.249.308.682	108.830.873.765
Investment in other entitites	(b)	284.980.282	19.950.000
Total		**64.534.288.964**	**108.850.823.765**

(a) Details of capital contributions to joint ventures and associates (*):

Details of investments in joint ventures and associates as at September 30, 2026 consolidated using the equity method are as follows:

	Ownership Interest/ Voting Rights	30/09/2026		01/01/2026	
		Historical cost	Provision	Historical cost	Provision
		VND	VND	VND	VND
- Angimex Furious Co., Ltd	*49,00%*	*44.579.061.943*	-	*42.517.035.921*	-
- Angimex - Kitoku Co., Ltd	*2,96%*	-	-	*37.756.495.641*	-
- Angimex Food Joint Stock Company	*45,00%*	*19.670.246.739*	-	*28.557.342.203*	-
Total		**64.249.308.682**	**-**	**108.830.873.765**	**-**

(b) Details of other long-term investments

	Ownership Interest/ Voting Rights	30/09/2026		01/01/2026	
		VND		VND	
		Historical cost	Provision	Historical cost	Provision
- Angimex - Kitoku Co., Ltd	*2,96%*	*265.030.282*	-	-	-
- Tan My Hung Agricultural Cooperative		*19.950.000*	*(19.950.000)*	*19.950.000*	*(19.950.000)*
Total		**284.980.282**	**(19.950.000)**	**19.950.000**	**(19.950.000)**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Third Quarter of 2026

14. OTHER LONG-TERM ASSETS

a. Long-term deferred expenses

	30/09/2026	01/01/2026
	VND	VND
Site clearance, repair Costs	2.612.211.821	2.678.822.108
Tools and equipment	6.789.588	54.976.827
Replacement, maintenance, repair, and others	33.240.598	155.110.960
Total	**2.652.242.007**	**2.888.909.895**

b. Goodwill

	Goodwill from business combinations		
	Angimex Dinh Thanh Co., Ltd	Dong Thap Food Processing Co., Ltd	Total
Historical cost			
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
Accumulated Amortization			
Opening Balance	11.442.628.692	11.363.704.712	22.806.333.404
Amortization during the period	2.860.657.173	4.261.389.267	7.122.046.440
Closing Balance	14.303.285.865	15.625.093.979	29.928.379.844
Net book value			
Opening balance	**26.699.466.947**	**45.454.818.850**	**72.154.285.797**
Closing balance	**23.838.809.774**	**41.193.429.583**	**65.032.239.357**

15. SHORT-TERM TRADE PAYABLES

	30/09/2026	01/01/2026
	VND	VND
Third Parties	16.579.972.457	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 Co., Ltd	*2.143.825.369*	*2.143.825.369*
- Others	*4.554.004.288*	*5.193.618.240*
Related Parties	24.564.960.117	30.444.678.717
- Angimex Food Joint Stock Company	*24.564.960.117*	*30.444.678.717*
Total	**41.144.932.574**	**46.968.965.126**

16. SHORT-TERM ADVANCES FROM CUSTOMERS

	30/09/2026	01/01/2026
	VND	VND
Third Parties	52.628.693.734	52.654.431.926
- Louis Rice One Member Company Limited	*40.080.000.000*	*40.080.000.000*
- Toccoo Vietnam Company Limited	*6.134.000.000*	*6.134.000.000*
- Dong Thap Agricultural Service Development Co., Ltd	*3.489.395.139*	*3.489.395.139*
- Carolina Marketing	*1.177.415.750*	*1.177.415.750*
- Others	*1.747.882.845*	*1.773.621.037*
Related Parties	-	-
Total	**52.628.693.734**	**52.654.431.926**

17. TAXES AND OTHER PAYABLES TO STATE BUDGET

VND

	Output VAT	Corporate income tax	Personal income tax	Other taxes
Opening balance as of 01/01/2026	**273.920**	**23.464.454**	**183.825.330**	**784.350.374**
Payables incurred during the period	806.013.357	-	66.733.789	1.146.478.419
Amounts paid during the period	-	-	(62.208.026)	(780.784.395)
Amounts offset during the period	(806.287.277)	-	-	-
Other decreases	-	-	-	-
Closing balance as of 30/09/2026	-	**23.464.454**	**188.351.093**	**1.150.044.398**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Third Quarter of 2026

18. SHORT-TERM ACCRUED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
Interest payable	302.587.970.517	242.132.435.655
Others	3.570.167.659	2.827.282.658
Total	**306.158.138.176**	**244.959.718.313**

19. OTHER PAYABLES

	30/09/2026	01/01/2026
Other short-term payables	VND	VND
Trade union funds payable	1.866.733.162	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
Payables to Ms Le Chu Thuy Quyen	2.600.000.000	2.600.000.000
Other short-term payables	1.194.933.593	1.202.078.215
Total	**26.348.285.848**	**26.456.777.270**
Other long-term payables		
Borrowings and finance lease liabilities	-	8.066.818.135
Other long-term payables	1.093.733.802	1.093.733.802
Total	**1.093.733.802**	**9.160.551.937**

20. BONUS AND WELFARE FUND

	30/09/2026	01/01/2026
	VND	VND
Reward fund	3.306.171.826	3.306.171.826
Social welfare fund	45.302.666	45.302.666
Total	**3.351.474.492**	**3.351.474.492**

20. BORROWINGS AND FINANCIAL LEASE LIABILITIES

	30/09/2026	Decrease during the period	Increase during the period	01/01/2026
Short-term borrowings (*)	**897.677.836.698**	**588.361.825**	**11.251.729.639**	**887.014.468.884**
Third Parties	880.248.836.698	588.361.825	8.092.729.639	872.744.468.884
- Borrowings from individuals	-	*588.361.825*	-	*588.361.825*
- Short-term borrowings from banks	*280.960.032.828*	-	-	*280.960.032.828*
- Finance lease liabilities due within one year	*39.287.803.870*	-	*8.092.729.639*	*31.195.074.231*
- Bonds payable due within one year	*560.001.000.000*	-	-	*560.001.000.000*
Related parties	17.429.000.000	-	3.159.000.000	14.270.000.000
- Associates	*17.429.000.000*	-	*3.159.000.000*	*14.270.000.000*
Long-term borrowings and financial lease liabilities	-	**8.066.818.135**	-	**8.066.818.135**
- Long-term finance leases	-	*8.066.818.135*	-	*8.066.818.135*
Total	**897.677.836.698**	**8.655.179.960**	**11.251.729.639**	**895.081.287.019**

(*) Short-term bank loans

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

	End of period as of 30/09/2026				
	VND	*USD*	*Total*	*Term*	*Interest rate*
Third parties	271.450.032.828	9.510.000.000	280.960.032.828		
Vietnam Development Investment Bank – Bac An Giang Branch	*271.450.032.828*	*9.510.000.000*	*280.960.032.828*	*4 months from disbursement*	*5.0%/year for USD loan; 6.5%-7%/year for VND loan*
Related parties	17.429.000.000	0	17.429.000.000		
Associate company	*17.429.000.000*		*17.429.000.000*	*6 months from disbursement*	*12%/year for VND loan*

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

	End of period as of 30/09/2026				
	VND	*USD*	*Total*	*Term*	*Interest rate*
Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch (VND)	39.287.803.870		39.287.803.870	60 months from disbursement	11%/year for VND loan
AGMH2123001 Bond – Principal	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
TOTAL	**888.167.836.698**	**9.510.000.000**	**897.677.836.698**		

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Third Quarter of 2026

22. OWNER'S EQUITY

22.1 Statement of changes in equity

	Charter capital	Foreign exchange differences	Development investment fund	Other equity funds	Retained earnings	Non-controlling interest	Total
	VND	VND	VND	VND	VND	VND	VND
As at 01/01/2025	**182.000.000.000**	-	-	-	**(425.763.746.291)**	-	**(243.763.746.291)**
Profit/(loss) for the year					(104.669.638.327)		(104.669.638.327)
Other increase (Divestment of subsidiary)					8.238.311.530		8.238.311.530
As at 31/12/2025	**182.000.000.000**	-	-	-	**(522.195.073.088)**	-	**(340.195.073.088)**
Profit/(loss) for the year					(53.337.447.400)	-	(53.337.447.400)
Other decrease (Divestment of subsidiary)					(30.095.112.968)		(30.095.112.968)
As at 30/09/2026	**182.000.000.000**	-	-	-	**(605.627.633.456)**	-	**(423.627.633.456)**

22.2 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 Shares

	30/09/2026		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 CONSOLIDATED FINANCIAL STATEMENTS

For the Third Quarter of 2026

23. REVENUE FROM SALE OF GOODS AND REDENRING OF SERVICES

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Revenue from sale of food products	3.233.304.160	27.130.092.027
Other revenue	8.019.257.152	6.703.953.875
Total	**11.252.561.312**	**33.834.045.902**
Revenue deductions	-	-
Net revenues from sales and services rendered		
Revenue from sale of food products	3.233.304.160	27.130.092.027
Other revenue	8.019.257.152	6.703.953.875
Total	**11.252.561.312**	**33.834.045.902**

24. COST OF GOODS SOLD

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Cost of sales from food products	3.209.261.300	24.662.635.001
Other cost of goods sold	15.728.583.077	13.781.130.741
Total	**18.937.844.377**	**38.443.765.742**

25. FINANCIAL INCOME

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Net profit from the disposal of investments in other entities	37.038.992.745	18.361.299.278
Interest income from bank deposits and loans	67.420.398	51.172.762
Realized foreign exchange gains	-	7.047.540
Dividends, distributed profits	592.963.400	-
Total	**37.699.376.543**	**18.419.519.580**

26. FINANCIAL COSTS

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Interest expenses	61.213.701.151	47.183.312.070
Realized foreign exchange loss	6.112	7.704.124
Losses from revaluation of foreign currency-denominated items at the end of the period	-	7.721.485.544
Total	**61.213.707.263**	**54.912.501.738**

27. SELLING EXPENSES

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Employee expenses	-	315.530.150
Material and packaging expenses	-	264.521.558
Outsourced service expenses	11.010.030	276.701.932
Other cash expenses	1.754.700	58.834.005
Total	**12.764.730**	**915.587.645**

28. GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Management employee expenses	3.623.688.700	3.028.370.671
Office supplies expenses	228.384.146	592.560.715
Depreciation of fixed assets	1.506.045.798	5.082.655.255
Taxes, fees, and levies	1.150.425.878	1.487.901.937
Provision expenses	1.625.298.919	-
Outsourced service expenses	8.198.580.108	5.502.199.770
Other cash expenses	803.491.344	623.519.604
Total	**17.135.914.893**	**16.317.207.952**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Third Quarter of 2026

29. MANUFACTURING COSTS BY ELEMENT

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Raw material costs	246.332.891	7.493.961.029
Labor costs	3.623.688.700	3.931.444.821
Depreciation costs	17.232.921.132	10.392.073.462
Outsourced service expenses	8.209.590.138	6.793.249.161
Other costs	1.955.671.922	2.290.160.177
Total	**31.268.204.783**	**30.900.888.650**

30. OTHER PROFITS

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Proceeds from disposal of fixed assets	1.052.363.636	502.727.272
Other extraordinary income	126.702.029	225.312.205
Other income	**1.179.065.665**	**728.039.477**
Loss from disposal of fixed assets	-	25.857.683.217
Enforcement of civil judgments	1.877.595.842	-
Other extraordinary expenses	156.622.173	507.720.647
Other expenses	**2.034.218.015**	**26.365.403.864**
Other profits	**(855.152.350)**	**(25.637.364.387)**

31. CORPORATE INCOME TAX EXPENSES

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Total accounting profit before tax	**(53.337.447.400)**	**(85.187.916.058)**
Adjustments for taxable income		
Deduct: Adjustments that reduce the profit before tax	-	-
Add: Expenses not deductible for tax purposes	-	-
Total taxable income	**(53.337.447.400)**	**(85.187.916.058)**
Total income subject to tax	-	-
Corporate income tax rate		
- Agricultural business activities	15%	15%
- Other activities	20%	20%
Corporate income tax payable for the year	-	-
Current income tax expense (*)	-	-

(*) 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.

32. BASIC EARNINGS PER SHARE

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Net income after corporate income tax	(53.337.447.400)	(85.187.916.058)
Adjustments for increases or decreases in profit to determine the profit attributable to common shares	-	-
Profit attributable to common shares	(53.337.447.400)	(85.187.916.058)
Weighted average number of common shares outstanding during the period	18.200.000	18.200.000
Basic earnings per share	**(2.931)**	**(4.681)**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Third Quarter of 2026

33. TRANSACTIONS WITH RELATED PARTIES

Details of key related parties and the nature of relationships during the 2026 financial year are as follows:

Related parties	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	Associate
- Mr Huynh Thanh Tung	Key management personnel

33.1 Transactions with related parties during 2026 :

	Related parties	Relationship	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
i)	**Revenue from sales of goods and provision of services**		3.637.000.000	3.067.639.680
	Angimex - Kitoku Co., Ltd	*Joint venture*	*847.000.000*	*769.954.680*
	Angimex Furious Company Limited	*Associate*	*2.790.000.000*	*2.250.000.000*
	Angimex Food JSC	*Associate*	-	*47.685.000*
ii)	**Purchases of goods and services**		607.585.000	1.182.450.000
	Angimex Food Joint Stock Company	*Associate*	*607.585.000*	*1.182.450.000*
iii)	**Received loan**		3.159.000.000	14.270.000.000
	Angimex Food JSC	*Associate*	*3.159.000.000*	*14.270.000.000*
iv)	**Transfer of contributed capital in Angimex Food Company Limited**		-	1.255.524.000
	Mr Huynh Thanh Tung	*Key management personnel*	-	*1.255.524.000*
v)	**Transfer of contributed capital in Angimex - Kitoku Co., Ltd**		37.671.900.000	-
	Angimex Food JSC	*Associate*	*37.671.900.000*	-

33.2 Receivables from and payables to related parties as at September 30, 2026:

	Related parties	Relationship	30/09/2026 VND	01/01/2026 VND
i)	**Short-term trade receivables**		45.715.794.450	9.756.658.403
	Golden Paddy JSC	*Associate*	*6.704.922.850*	*6.704.922.850*
	Angimex Furious Company Limited	*Associate*	*209.000.000*	*1.921.763.953*
	Angimex Food JSC	*Associate*	*37.671.900.000*	-
	Mr Huynh Thanh Tung	*Key management personnel*	*1.129.971.600*	*1.129.971.600*
ii)	**Other short-term receivables**		27.859.885	-
	Angimex Food JSC	*Associate*	*27.859.885*	-
iii)	**Short-term trade payables**		24.564.960.117	30.444.678.717
	Angimex Food JSC	*Associate*	*24.564.960.117*	*30.444.678.717*
iv)	**Short-term borrowings**		17.429.000.000	14.270.000.000
	Angimex Food JSC	*Associate*	*17.429.000.000*	*14.270.000.000*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Third Quarter of 2026

33.3 Compensation for key management personnel

a. Key management personnel

No.	Name	Position	Appointment Date	Termination Date
	Board of Directors			
1	Mr Luong Duc Tam	Chairman	22/12/2025	
2	Mr Chu Van Dung	Member	01/04/2026	
3	Mr Chu Van Dung	Independent Member	25/04/2024	01/04/2026
4	Mr Le The Hien	Independent Member	01/04/2026	
5	Mr Nguyen Trung Ha	Member	22/12/2025	
6	Mr Huynh Thanh Tung	Member	22/12/2025	
7	Ms Tran Thi Cam Cham	Member	22/12/2025	01/04/2026
8	Ms Ly My Huong	Secretary	13/11/2025	
	Audit Committee			
1	Mr Le The Hien	Chairman	01/04/2026	
2	Mr Chu Van Dung	Chairman	25/04/2024	01/04/2026
3	Mr Huynh Thanh Tung	Member	01/04/2026	
4	Ms Tran Thi Cam Cham	Member	29/12/2025	01/04/2026
	Executive Board and Other Key Management Personnel			
1	Mr Nguyen Trung Ha	Chief Executive Officer	01/04/2026	
2	Mr Huynh Thanh Tung	Chief Executive Officer	20/10/2025	01/04/2026
3	Ms Le Huynh Tuyet Nhi	Chief Accountant	01/08/2026	
4	Mr Tran Minh Trong	Chief Accountant	21/10/2025	01/08/2026

b. Remuneration for Key Management Personnel and Related Parties

No.	Name	Position	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	The expense of Board of Directors, Audit Committee and Board of Management			
	Wage and Salaries			
1	Mr Luong Duc Tam	Chairman	418.740.000	169.455.000
2	Mr Chu Van Dung	Member	480.600.000	-
3	Mr Le The Hien	Independent Member	120.000.000	-
4	Mr Nguyen Trung Ha	Chief Executive Officer	329.425.000	-
5	Mr Huynh Thanh Tung	Chief Executive Officer	322.420.000	240.765.075
6	Ms Tran Thi Cam Cham	Member	90.000.000	118.540.000
7	Ms Le Huynh Tuyet Nhi	Chief Accountant	155.840.000	-
8	Mr Tran Minh Trong	Chief Accountant	90.980.000	-
9	Ms Ly My Huong	Secretary	86.220.000	-
			2.094.225.000	**528.760.075**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Third Quarter of 2026

34. OPERATING SEGMENTS BY BUSINESS AND GEOGRAPHICAL AREA

34.1. Segment Reporting - By Business Segment

	Foodstuff	Others	Total
	VND	VND	VND
Operating Results			
Revenue from external sales	**3.233.304.160**	**8.019.257.152**	**11.252.561.312**
Gross profit from operations	**24.042.860**	**(7.709.325.925)**	**(7.685.283.065)**
Selling expenses	12.764.730		12.764.730
Administrative expenses	10.013.868.453	7.122.046.440	17.135.914.893
Unallocated items			
Finance income			37.699.376.543
Finance costs			61.213.707.263
Other income			(855.152.350)
Share of profit from joint ventures and associates			(4.134.001.642)
Profit before tax			(53.337.447.400)
Current income tax			-
Deferred tax expense			-
Profit after tax			**(53.337.447.400)**
Total assets			
Segment assets	382.685.667.225		382.685.667.225
Unallocated assets			525.731.739.906
Total			**908.417.407.131**
Total liabilities			
Segment liabilities	105.776.078.480		105.776.078.480
Unallocated liabilities			1.226.268.962.107
Total			**1.332.045.040.587**

34.2 Segment Reporting - By Geographical Area

	Current year		
	Domestic	Foreign	Total
	VND	VND	VND
Revenue	10.652.257.712	600.303.600	11.252.561.312
Cost of goods sold	18.353.771.377	584.073.000	18.937.844.377
Gross profit	**(7.701.513.665)**	**16.230.600**	**(7.685.283.065)**

	Previous year		
	Domestic	Foreign	Total
	VND	VND	VND
Revenue	32.745.468.158	1.088.577.744	33.834.045.902
Cost of goods sold	37.529.635.742	914.130.000	38.443.765.742
Gross profit	**(4.784.167.584)**	**174.447.744**	**(4.609.719.840)**

Approved on October 28, 2026

PREPARER BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Lê Huỳnh Tuyết Nhi	Lê Huỳnh Tuyết Nhi	Lương Đức Tâm

CÔNG TY CP XUẤT NHẬP KHẨU AN GIANG - ANGIMEX - M.S.D.N: 1600230737