

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

Số/No: 256 /XNK-CBTT

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

An Giang, ngày 29 tháng 07 năm 2026
An Giang, 29 July 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 COMPANY**

- 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:

- a. Báo cáo Tài chính riêng Quý 2 năm 2026/*Separate Financial Statements for Q2 2026*
- b. Báo cáo Tài chính Hợp nhất Quý 2 năm 2026/*Consolidated Financial Statements for Q2 2026*
- c. Giải trình chênh lệch Lợi nhuận Quý 2 năm 2026 so với quý 2 năm 2025/*Explanation of the variance in profit for Q2 2026 compared to Q2 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 29/07/2026 tại địa chỉ: <http://www.angimex.com.vn>/*This information was published on the website of An Giang Import Export Company on July 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 2 năm 2026/*Separate Financial Statements for the second quarter of 2026;*
- 2. Báo cáo Tài chính hợp nhất Quý 2 năm 2026/*Consolidated Financial Statements for the second quarter of 2026;*
- 3. Công văn số: 255/XNK-TCKT ngày 29/07/2026 về việc giải trình chênh lệch Lợi nhuận Quý 2 năm 2026 so với Quý 2 năm 2025/*Official Letter No. 255/XNK-TCKT dated July 29, 2026 regarding the explanation of the variance in profit for the second quarter of 2026 compared to the second 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 Str, My Long Ward, Long Xuyen City, AnGiang Province



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FINANCIAL STATEMENTS

Quarter 2 - 2026

JUNE 30, 2026

Statement of Financial Position
AS AT JUNE 30, 2026

Unit: VND

ASSETS	Code	Notes	30/06/2026	01/01/2026
A. CURRENT ASSETS	100		117.969.575.920	125.005.412.137
I. Cash and cash equivalents	110	5	4.101.242.802	6.678.960.799
1. Cash	111		1.518.382.775	4.136.518.833
2. Cash equivalents	112		2.582.860.027	2.542.441.966
II. Short-term investments	120	6	-	-
1. Trading securities	121		-	-
2. Provision for impairment of trading securities	122		-	-
3. Held-for-maturity investments	123		-	-
III. Current account receivable	130	7	112.579.709.181	116.890.716.896
1. Short-term trade receivables	131		136.571.337.114	141.428.131.889
2. Short-term advances to suppliers	132		83.162.923.406	83.139.423.406
3. Short-term intercompany receivables	133		-	-
4. Receivables from construction contract progress	134		-	-
5. Short-term lending	135		1.700.000.000	1.700.000.000
6. Other short-term receivables	136		8.441.489.269	7.919.202.209
7. Provision for short-term doubtful debts	137		(117.296.040.608)	(117.296.040.608)
IV. Inventories	140	8	171.720.948	171.720.948
1. Inventories	141		5.248.157.603	5.248.157.603
2. Provision for obsolete inventories	149		(5.076.436.655)	(5.076.436.655)
V. Other current assets	160	9	1.116.902.989	1.264.013.494
1. Short-term prepaid expenses	161		-	18.043.109
2. Value-added tax Deductible	162		1.116.902.989	1.245.970.385
3. Tax and other receivables from the State	163		-	-
B. NON-CURRENT ASSETS	200		671.054.991.332	678.647.545.514
I. Long-term receivable	210	10	193.041.016.890	193.041.016.890
2. Long-term advances to suppliers	212		193.040.016.890	193.040.016.890
6. Other long-term receivables	216		1.000.000	1.000.000
II. Fixed assets	220		267.204.642.866	274.657.447.878
1. Tangible fixed assets	221	11	68.631.791.022	72.202.432.718
- Cost	222		232.381.795.506	233.484.414.554
- Accumulated depreciation	223		(163.750.004.484)	(161.281.981.836)
2. Finance lease fixed asset	224	12	68.071.214.526	71.010.604.788
- Cost	225		91.045.137.627	91.045.137.627
- Accumulated depreciation	226		(22.973.923.101)	(20.034.532.839)
3. Intangible assets	227	13	130.501.637.318	131.444.410.372
- Cost	228		140.952.751.006	141.071.751.006
- Accumulated depreciation	229		(10.451.113.688)	(9.627.340.634)
III. Investment property	240		-	-
- Cost	241		-	-
- Accumulated depreciation	242		-	-
IV. Long-term asset in progress	250	10	1.117.000.000	1.117.000.000
2. Construction in progress	252		1.117.000.000	1.117.000.000
V. Long-term financial investment	260	14	206.986.746.413	206.986.746.413
1. Investment in subsidiaries	261		401.919.608.849	401.919.608.849
2. Investments in associates and joint-ventures	262		164.786.398.000	164.786.398.000
3. Investment in other entities	263		19.950.000	19.950.000
4. Provision for Long-term investment	264		(359.739.210.436)	(359.739.210.436)
5. Held to maturity investment	265		-	-
VI. Other long-term assets	270		2.705.585.163	2.845.334.333
1. Long-term prepaid expenses	271	15	2.705.585.163	2.845.334.333
TOTAL ASSETS	280		789.024.567.252	803.652.957.651

Statement of Financial Position (continued)

AS AT JUNE 30, 2026

Unit: VND

RESOURCES	Code	Notes	30/06/2026	01/01/2026
C. LIABILITIES	300		1.276.269.174.341	1.242.956.607.727
I. Current Liabilities	310		1.267.273.622.404	1.233.961.055.790
1. Short-term trade payables	311	16	56.009.425.767	65.619.743.589
2. Short-term advances from customers	312	16	7.385.732.694	6.440.431.926
3. Statutory obligations	313	17	1.202.250.954	991.640.158
4. Payables employees	314		340.858.564	364.539.564
5. Short-term accrued expenses	315	18	284.687.223.550	243.991.836.730
6. Short-term intercompany payables	316		-	-
7. Other short-term payables	319	19	26.196.017.794	26.196.388.917
8. Short-term loans and finance lease obligations	320	21	886.286.472.448	885.190.834.273
9. Dự phòng phải trả ngắn hạn	321		1.814.166.141	1.814.166.141
10. Reward and welfare fund	322	20	3.351.474.492	3.351.474.492
II. Non-current liabilities	330	19	8.995.551.937	8.995.551.937
1. Other long-term payables	337		928.733.802	928.733.802
2. Long-term loans and finance lease obligations	338	21	8.066.818.135	8.066.818.135
3. Provision for long-term payable	342		-	-
D. OWNER'S EQUITY	400		(487.244.607.089)	(439.303.650.076)
I. Owner's equity	410	22	(487.244.607.089)	(439.303.650.076)
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
- Preferred stock	411b		-	-
2. Share premium	412		-	-
3. Other reserves in equity	420		-	-
4. Retained Earnings	421		(669.244.607.089)	(621.303.650.076)
- Retained earnings at the end of the previous period	421a		(621.303.650.076)	(491.231.315.648)
- Retained earnings for the current period/(Loss) from	421b		(47.940.957.013)	(130.072.334.428)
II. Other funds	430		-	-
1. Other funds	431		-	-
2. Fixed assets arising from other fund	432		-	-
TOTAL RESOURCES	440		789.024.567.252	803.652.957.651

PREPARER

CHIEF ACCOUNTANT

An Giang, July,, 2026
CHIEF EXECUTIVE
OFFICER

Lê Huỳnh Tuyết Nhi

Trần Minh Trọng

Lương Đức Tâm



INCOME STATEMENT
Quarter II 2026

Unit: VND

ITEMS	Code	Notes	Q2		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	23	1.647.668.785	1.589.632.786	4.858.147.766	4.972.672.610
2. Deductions	02		-	-	-	-
3. Net revenue from sale of goods and rendering of services	10		1.647.668.785	1.589.632.786	4.858.147.766	4.972.672.610
4. Cost of goods sold and service rendered	11	24	3.185.512.136	3.775.690.600	6.942.199.434	7.553.320.806
5. Gross profit on sales of goods and rendering of services	20		(1.537.843.351)	(2.186.057.814)	(2.084.051.668)	(2.580.648.196)
6. Financial income	21	25	614.660.054	9.804.165	638.716.949	17.478.500.405
7. Financial costs	22	26	37.147.729.781	45.434.550.529	40.710.674.776	50.066.121.104
<i>In which: Interest expenses</i>	23		<i>37.147.723.410</i>	<i>37.708.390.916</i>	<i>40.710.668.108</i>	<i>42.336.932.320</i>
8. Selling expenses	25	27	-	19.449.671	12.364.730	258.441.463
9. General and administrative expenses	26	28	2.661.794.844	2.331.682.747	4.866.841.262	5.153.464.546
10. Operating profit	30		(40.732.707.922)	(49.961.936.596)	(47.035.215.487)	(40.580.174.904)
11. Other income	31		1.052.363.636	197.094.503	1.052.379.015	387.458.140
12. Other expenses	32		94.390.765	145.879.473	1.958.120.541	255.569.659
13. Other (loss) profit	40	29	957.972.871	51.215.030	(905.741.526)	131.888.481
14. Profit before tax	50		(39.774.735.051)	(49.910.721.566)	(47.940.957.013)	(40.448.286.423)
15. Current corporate income tax expenses	51	30	-	-	-	-
16. Deferred (income) expense tax income	52		-	-	-	-
17. Net profit after tax	60		(39.774.735.051)	(49.910.721.566)	(47.940.957.013)	(40.448.286.423)
18. Basic earnings per share	70	31	(2.185)	(2.742)	(2.634)	(2.222)

PREPARER

CHIEF ACCOUNTANT

An Giang, July,, 2026
CHIEF EXECUTIVE OFFICER

Lê Huỳnh Tuyết Nhi

Trần Minh Trọng

Trương Đức Tâm



CASH FLOW STATEMENT
(Indirect method)
Q2-2026

Unit: VND

ITEMS	Code	Accumulative from the beginning of the year to the end of this quarter	
		Current year	Previous
I.CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	(47.940.957.013)	(40.448.286.423)
2. Adjustments for:			
Depreciation and amortisation	02	7.452.805.012	7.369.476.341
Provisions	03	-	(25.804.482.265)
Foreign exchange loss arisen from revaluation of monetary accounts denominated in foreign currency	04	40.071.957.827	
(Profit) Loss from investment activities	05	-	(17.746.908.748)
Interest expense	06	(40.710.668.108)	42.336.932.320
Other adjustments	07	-	-
3. Operating profit before changes in working capital	08	(41.126.862.282)	(34.293.268.775)
(Increase), decrease in receivables	09	(3.861.568.823)	39.615.533.446
(Increase), decrease in inventories	10	-	67.269.590
Increase (decrease) in payables (excluding interest payable, payable CIT)	11	32.216.928.439	(716.086.981)
(Increase), decrease in prepaid expenses	12	157.792.279	331.791.406
(Increase), decrease in held-for-trading securities	13	-	-
Interest paid	14	(14.517.224)	(94.521.030)
Corporate income tax paid	15	-	-
Other proceeds from operating activities	16	8.288.694.028	-
Other payments for operating activities	17	(984.485.103)	(544.700.000)
Net cash flow used in operating activities	20	(5.324.018.686)	4.366.017.656
II.CASH FLOW FROM INVESTING ACTIVITIES			
1. Purchases and construction of fixed assets	21	-	-
2. Proceeds from disposals of fixed assets	22	1.052.363.636	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	-	5.929.181.506
7. Interests and dividends received	27	598.298.878	-
Net cash flows from/(used in) investing activities	30	1.650.662.514	19.074.181.506
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	1.684.000.000	1.432.529.523
4. Repayments of borrowings	34	(588.361.825)	(21.750.937.632)
5. Repayment for principal of finance leaser	35	-	-
6. Dividends paid to shareholders	36	-	-
Net cash flow from/(used in) financing activities	40	1.095.638.175	(20.318.408.109)
Net increase/(decrease) in cash and cash equivalents during the year (20+30+40)	50	(2.577.717.997)	3.121.791.053
Cash and cash equivalents at the beginning of the year	60	6.678.960.799	3.562.302.555
Impact of exchange rate fluctuation	61	-	-
Cash and cash equivalents at the end of the period (50+60+61)	70	4.101.242.802	6.684.093.608

PREPARER

CHIEF ACCOUNTANT

An Giang, July,,2026
CHIEF EXECUTIVE OFFICER


Lê Huỳnh Tuyết Nhi


Trần Minh Trọng


Lương Đức Tâm

NOTES TO THE FINANCIAL STATEMENTS**Q2 2026****1. COPORATE INFORMATION**

An Giang Import-Export Company ("the Company"), formerly known as An Giang Foreign Trade Company, was established under Decision No. 73/QĐ-76 issued by the People's Committee of An Giang province on July 23, 1976. The company was approved to be converted into a joint-stock company under Decision No. 1385/QĐ-CTUB dated May 12, 2005 of the People's Committee of An Giang province and officially transformed into a joint-stock company under the Business Registration Certificate ("Business Registration Certificate") No. 5203000083 dated December 27, 2007. and the adjusted business registration certificates.

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 main activities in the current year are: rice milling and crude flour production; polishing and exporting rice; buying and selling food and food; fertilizer production and trading of agrochemicals.

The headquarter of Company at No 1 Ngo Gia Tu Street, Long Xuyen City, An Giang Province.

The list of joint ventures and associated companies, includes:

- Angimex - Kitoku Co., Ltd
- Golden Paddy Joint Stock Company
- Louis - Angimex Trading Co., Ltd.
- Angimex Food Joint Stock Company
- Angimex Furious Co., Ltd.

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 . 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);
 - 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 FINANCIAL STATEMENTS**Q2 2026****3.2 Basis for preparation of consolidated financial statements**

The consolidated financial statements of the Company are prepared on the basis of the consolidation of the Company's separate financial statements and the financial statements of the subsidiaries controlled by the Company for the accounting period from January 1, 2026 to June 30, 2026.

The financial statements of the subsidiaries are prepared for the same period and apply accounting policies consistent with those of the Company.

The non-controlling interest in the fair value of the net assets of the subsidiaries is determined and presented as a separate line item 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.

Allowance for impairment of long-term financial investments

An allowance 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 allowance 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 allowance for doubtful accounts.

The allowance 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 allowance 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 FINANCIAL STATEMENTS**Q2 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.

Allowance for inventory

An allowance 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 allowance 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 FINANCIAL STATEMENTS

Q2 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 made.

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.

NOTES TO THE FINANCIAL STATEMENTS**Q2 2026**

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 allowances. 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 FINANCIAL STATEMENTS
Q2 2026

5. CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash	-	388.887
Bank Deposits	1.518.382.775	4.136.129.946
Cash Equivalents (*)	2.582.860.027	2.542.441.966
	4.101.242.802	6.678.960.799

* Cash equivalents represent short-term deposits with original maturities of three months or less

	End of period as of 30/06/2026			
	VND	Total	Term	Interest rate
Southeast Asia Commercial Joint Stock Bank - Saigon Branch	2.562.464.439	2.562.464.439	1 month	3,05%/year
Total	2.562.464.439	2.562.464.439		

6. SHORT-TERM FINANCIAL INVESTMENTS

7. ACCOUNTS RECEIVABLE

	30/06/2026		01/01/2026	
	Accounts receivable	Provision	Accounts receivable	Provision
a) Receivables from Customers	136.571.337.114	(80.718.703.240)	141.428.131.889	(80.718.703.240)
Third Parties	136.274.337.114	(80.718.703.240)	138.145.396.336	(80.718.703.240)
- Khanh Tay Do Co., Ltd	17.000.000.000	(11.366.779.492)	17.000.000.000	(11.366.779.492)
- APC HOLDINGS Joint Stock Company	42.138.512.882	-	42.138.512.882	-
- Hateco Group Co., Ltd	24.100.000.000	(24.100.000.000)	24.100.000.000	(24.100.000.000)
- Golden Paddy SG Joint Stock Company	23.054.500.000	(23.054.500.000)	23.054.500.000	(23.054.500.000)
- Dung Ky Trading Company Limited	19.924.000.000	(19.924.000.000)	19.924.000.000	(19.924.000.000)
- Other Customers	10.057.324.232	(2.273.423.748)	11.928.383.454	(2.273.423.748)
Related Parties	297.000.000	-	3.282.735.553	-
- Other Customers	297.000.000	-	3.282.735.553	-
b) Short-Term Advances to Suppliers	83.162.923.406	(36.169.390.000)	83.139.423.406	(36.169.390.000)
Third Parties	42.993.133.715	(36.169.390.000)	60.469.633.715	(36.169.390.000)
- Louis Rice Long An Co., Ltd	36.169.390.000	(36.169.390.000)	36.169.390.000	(36.169.390.000)
- Other Customers	6.823.743.715	-	24.300.243.715	-
Related Parties	40.169.789.691	-	22.669.789.691	-
- Subsidiary	39.695.459.874	-	22.195.459.874	-
- Company related to an insider	474.329.817	-	474.329.817	-
Other receivables				
c) Receivables from Short-Term Loans	1.700.000.000	-	1.700.000.000	-
- Third parties	1.700.000.000	-	1.700.000.000	-
- Le Phuc Khang Manufacturing Trading I.L.C	1.700.000.000	-	1.700.000.000	-
- Angimex High-Tech Agriculture Services One Member LLC	-	-	-	-
d) Other receivables	8.441.489.269	(407.947.368)	7.919.202.209	(407.947.368)
Third parties	8.328.050.459	(407.947.368)	7.914.063.399	(407.947.368)
- VAT on Contributed Assets	5.363.636.364	-	5.363.636.364	-
- Advances to Employees	864.971.655	-	856.927.707	-
- VAT Deductible for Finance Leases	1.117.989.223	-	1.117.989.223	-
Awaiting Recognition				
Other short-term receivables	981.453.217	(407.947.368)	575.510.105	(407.947.368)
Related party	113.438.810	-	5.138.810	-
company	113.438.810	-	5.138.810	-

NOTES TO THE FINANCIAL STATEMENTS
Q2 2026

8. INVENTORIES

	30/06/2026		01/01/2026	
	VND		VND	
	Giá gốc	Dự phòng	Giá gốc	Dự phòng
Raw Materials, Materials	386.056.083	(386.056.083)	386.056.083	(386.056.083)
Tools and Equipment	4.858.962.297	(4.687.241.349)	4.858.962.297	(4.687.241.349)
Finished Goods	3.139.223	(3.139.223)	3.139.223	(3.139.223)
	5.248.157.603	(5.076.436.655)	5.248.157.603	(5.076.436.655)

9. OTHER CURRENT ASSETS

	30/06/2026		01/01/2026	
	VND		VND	
Short-term prepaid expenses:		-		18.043.109
- Tools and equipment issued for use		-		-
- Other		-		18.043.109
Deductible VAT	1.116.902.989		1.245.970.385	
	1.116.902.989		1.264.013.494	

10. LONG-TERM RECEIVABLES

	30/06/2026		01/01/2026	
	VND		VND	
10.1 Long-term receivables				
a. Long-term advances to suppliers	193.040.016.890		193.040.016.890	
Third Parties	193.040.016.890		193.040.016.890	
- Huynh Thi Thuy Vy	179.040.016.890		179.040.016.890	
- Lu Minh Si	14.000.000.000		14.000.000.000	
Related Parties	-		-	
b. Pledged, mortgaged, deposited, or bet fund	1.000.000		1.000.000	
- Financial lease deposit	-		-	
Other	1.000.000		1.000.000	
	193.041.016.890		193.041.016.890	
10.2 Long-term Work-in-progress Assets				
Construction in progress	1.117.000.000		1.117.000.000	
- Container and Conveyor System at Long Xuyen Factory and Da Phuoc Factory	1.117.000.000		1.117.000.000	
	1.117.000.000		1.117.000.000	

NOTES TO THE FINANCIAL STATEMENTS

11. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Transportation vehicles	Administrative Tools and Equipment	Total
	VND	VND	VND	VND	VND
ORIGINAL COST					
As of 01/01/2026	80.687.796.622	132.655.504.004	4.395.519.048	15.745.594.880	233.484.414.554
Purchases during the period	-	-	-	-	-
Completed construction investment	-	-	-	-	-
Other increases	-	-	-	-	-
Equity contribution	-	-	-	-	-
Disposal and sale	-	-	(1.102.619.048)	-	(1.102.619.048)
Other decreases	-	-	-	-	-
Reclassification	-	-	-	-	-
As of 30/06/2026	80.687.796.622	132.655.504.004	3.292.900.000	15.745.594.880	232.381.795.506
ACCUMULATED DEPRECIATION					
As of 01/01/2026	(53.784.447.587)	(95.497.238.216)	(4.388.209.572)	(7.612.086.461)	(161.281.981.836)
Depreciation for the period	(805.824.852)	(2.215.220.820)	(1.854.786)	(547.741.238)	(3.570.641.696)
Other increases	-	-	-	-	-
Equity contribution	-	-	-	-	-
Disposal and sale	-	-	1.102.619.048	-	1.102.619.048
Other decreases	-	-	-	-	-
Reclassification	-	-	-	-	-
As of 30/06/2026	(54.590.272.439)	(97.712.459.036)	(3.287.445.310)	(8.159.827.699)	(163.750.004.484)
CARRYING AMOUNT					
As of 01/01/2026	26.903.349.035	37.158.265.788	7.309.476	8.133.508.419	72.202.432.718
As of 30/06/2026	26.097.524.183	34.943.044.968	5.454.690	7.585.767.181	68.631.791.022

12. FINANCE LEASE FIXED ASSET

	Finance Lease of Tangible Assets	Finance Lease of Intangible Assets	Total
	VND	VND	VND
ORIGINAL COST			
As of 01/01/2026	91.045.137.627	-	91.045.137.627
Finance lease during the period	-	-	-
As of 30/06/2026	91.045.137.627	-	91.045.137.627
ACCUMULATED DEPRECIATION			
As of 01/01/2026	(20.034.532.839)	-	(20.034.532.839)
Depreciation for the period	(2.939.390.262)	-	(2.939.390.262)
As of 30/06/2026	(22.973.923.101)	-	(22.973.923.101)
CARRYING AMOUNT			
As of 01/01/2026	71.010.604.788	-	71.010.604.788
As of 30/06/2026	68.071.214.526	-	68.071.214.526

13. TANGIBLE FIXED ASSETS

	Land use right	Computer software	Total
	VND	VND	VND
ORIGINAL COST			
As of 01/01/2026	140.114.253.006	957.498.000	141.071.751.006
Disposal and sale	(119.000.000)	-	(119.000.000)
As of 30/06/2026	139.995.253.006	957.498.000	140.952.751.006
ACCUMULATED DEPRECIATION			
As of 01/01/2026	(8.824.709.884)	(802.630.750)	(9.627.340.634)
Depreciation for the period	(792.421.776)	(31.351.278)	(823.773.054)
As of 30/06/2026	(9.617.131.660)	(833.982.028)	(10.451.113.688)
CARRYING AMOUNT			
As of 01/01/2026	131.289.543.122	154.867.250	131.444.410.372
As of 30/06/2026	130.378.121.346	123.515.972	130.501.637.318

NOTES TO THE FINANCIAL STATEMENTS

14. LONG-TERM FINANCIAL INVESTMENTS

		30/06/2026			01/01/2026	
		Original cost	Provision		Original cost	Provision
		VND			VND	
(a)	Investments in Subsidiary	(a)	(270.006.256.249)	Ownership Percentage	401.919.608.849	(270.006.256.249)
	Investments in Joint Ventures and Associates	(b)	(89.713.004.187)		164.786.398.000	(89.713.004.187)
	Other long-term investments	(c)	(19.950.000)		19.950.000	(19.950.000)
			(359.739.210.436)		566.725.956.849	(359.739.210.436)
(a) Details of investments in Subsidiary						
	Business Sector	30/06/2026		Ownership Percentage	01/01/2026	
		Original cost	Provision		Original cost	Provision
		VND			VND	
	<i>Food</i>	401.919.608.849	(270.006.256.249)	100.00%	401.919.608.849	(270.006.256.249)
	<i>Food</i>	-	-	100.00%	-	-
(b) Details of Investments in Joint Ventures and Associates						
	Business Sector	30/06/2026		Ownership Percentage	01/01/2026	
		Original cost	Provision		Original cost	Provision
		VND			VND	
	<i>Rice</i>	32.500.000.000	(32.500.000.000)	29.55%	32.500.000.000	(32.500.000.000)
	<i>Food</i>	60.210.250.000	(30.605.040.108)	45.00%	60.210.250.000	(30.605.040.108)
	<i>Rice</i>	9.800.000.000	(9.800.000.000)	49.00%	9.800.000.000	(9.800.000.000)
	<i>Rice export and import</i>	2.951.148.000	-	32.96%	2.951.148.000	-
	<i>Motocycles and spare parts</i>	59.325.000.000	(16.807.964.079)	49.00%	59.325.000.000	(16.807.964.079)
		164.786.398.000	(89.713.004.187)		164.786.398.000	(89.713.004.187)
(c) Details of other long-term investments						
	Business Sector	30/06/2026		Ownership Percentage	01/01/2026	
		Original cost	Provision		Original cost	Provision
		VND			VND	
	<i>Sieuu thi</i>	19.950.000	(19.950.000)	13.33%	19.950.000	(19.950.000)
		-	-		6.131.800.000	-
		19.950.000	(19.950.000)		6.151.750.000	(19.950.000)

NOTES TO THE FINANCIAL STATEMENTS

15. LONG-TERM PREPAID EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Other expenses	2.705.585.163	2.845.334.333
Total:	2.705.585.163	2.845.334.333

16. SHORT-TERM TRADE PAYABLES

	30/06/2026	01/01/2026
	VND	VND
a) Short-term trade payables	56.009.425.767	65.619.743.589
Third parties:	9.190.641.485	9.112.256.307
- Dong Thap Agricultural Development Services LLC	2.143.825.369	2.143.825.369
Other suppliers	7.046.816.116	6.968.430.938
Related Parties	46.818.784.282	56.507.487.282
- Subsidiary	46.818.784.282	56.507.487.282
b) Short-term advances from customers	7.385.732.694	6.440.431.926
Third parties:	7.385.732.694	6.111.437.334
Carolina Marketing	1.177.415.750	1.177.415.750
- Dong Thap Agricultural Development Services LLC	3.489.395.139	3.489.395.139
Other Customers	2.718.921.805	1.444.626.445
Related Parties	-	-
Total	63.395.158.461	72.060.175.515

17. TAXES AND OTHER PAYABLES TO THE STATE

	Output VAT	Corporate income tax	Personal income tax	Other taxes
Opening balance as of 01/01/2026	241.845.482	23.464.454	183.825.330	784.350.374
Payables incurred during the period	-		37.790.464	764.318.946
Other increases				
Amounts paid during the period			(52.559.701)	(780.784.395)
Amounts offset during the period	-			
Other decreases				-
Closing balance as of 30/06/2026	241.845.482	23.464.454	169.056.093	767.884.925

18. SHORT-TERM ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Accrued interest payables	241.316.267.638	237.768.604.228
Board of directors' remuneration	1.679.401.075	1.859.401.075
Other payables	41.691.554.837	4.363.831.427
	284.687.223.550	243.991.836.730

19. OTHER PAYABLES

	30/06/2026	01/01/2026
	VND	VND
Short-term payables		
Trade union funds payable	1.794.206.893	1.780.734.893
Payables arising from equitization	2.417.578.793	2.417.578.793
Payables to APC HOLDINGS Joint Stock Company	18.269.040.300	18.269.040.300
Other short-term payables	3.715.191.808	3.729.034.931
	26.196.017.794	26.196.388.917
Short-term provisions		
Other provisions	1.814.166.141	1.814.166.141
	1.814.166.141	1.814.166.141
Long-Term payables		
Provisions payable	-	-
Other long-term payables	928.733.802	928.733.802
Long-term Borrowings and Finance Lease Liabilities	8.066.818.135	8.066.818.135
	8.995.551.937	8.995.551.937

20. REWARD AND WELFARE FUND

	30/06/2026	01/01/2026
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AN GIANG IMPORT-EXPORT COMPANY

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

Form B 09a - DN(Issued under Circular No. 99/2025/TT-BTC
dated October 27, 2025, by the Ministry of Finance)**NOTES TO THE FINANCIAL STATEMENTS**

	<u>VND</u>	<u>VND</u>
Reward fund	3.306.171.826	3.306.171.826
Welfare fund	45.302.666	45.302.666
	<u>3.351.474.492</u>	<u>3.351.474.492</u>

21. BORROWINGS AND FINANCIAL LEASE LIABILITIES

	<u>VND</u>			<u>VND</u>
	30/06/2026	Decrease during the period	Increase during the period	01/01/2026
Short-term borrowings (*)	886.286.472.448	558.361.825	1.684.000.000	885.160.834.273
- Loans from other organizations	15.954.000.000		1.684.000.000	14.270.000.000
- Short-term bank loans	280.960.032.828			280.960.032.828
- Personal loans	-	558.361.825		558.361.825
- Finance leases due for repayment	29.371.439.620		-	29.371.439.620
- Bonds due for repayment	560.001.000.000	-	-	560.001.000.000
Long-term borrowings and financial	8.066.818.135	-	-	8.066.818.135
- Long-term finance leases	8.066.818.135	-	-	8.066.818.135
- Bonds	-	-	-	-
Total	894.353.290.583	558.361.825	1.684.000.000	893.227.652.408

(1) (*) 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 30/06/2026		Total	Term	Interest rate
	VND	USD			
Joint Stock Commercial Bank for Investment and Development of Vietnam - 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
Loans from other organizations	15.954.000.000		15.954.000.000		12%/year for VND loan
Personal loans	-		-		12%/year for VND loan

Long-term loans due for repayment classified as short-term. The details are as follows:

	End of period as of 30/06/2026		Total	Term	Interest rate
	VND	USD			
Vietinbank Leasing Co., Ltd - Vietnam Joint Stock Commercial bank for Industry and Trade – Hochiminh city Branch (VND)	29.371.439.620		29.371.439.620	60 months from disbursement	11%/year for VND loan
AGMH2123001 Bonds – Principal debt	350.000.000.000		350.000.000.000	24 months from issued date	12%/year for VND loan
AGMH2223001 Bonds – Principal debt	210.001.000.000		210.001.000.000	30 months from issued date	12%/year for VND loan

TOTAL	876.776.472.448	9.510.000.000	886.286.472.448		
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NOTES TO THE FINANCIAL STATEMENTS

Q2 2026

22. OWNER'S EQUITY

22.1 Statement of changes in equity

	Charter capital	Development investment fund	Other equity funds	Retained earnings	Total
	VND	VND	VND	VND	VND
As of 01/01/2025	182.000.000.000	-	-	(491.231.315.648)	(309.231.315.648)
Profit/(Loss) for the year				(130.072.334.428)	(130.072.334.428)
As of 31/12/2025	182.000.000.000	-	-	(621.303.650.076)	(439.303.650.076)
Profit/(Loss) for the year				(47.940.957.013)	(47.940.957.013)
As of 30/06/2026	182.000.000.000	-	-	(669.244.607.089)	(487.244.607.089)

22.2 Share

	30/06/2026		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 FINANCIAL STATEMENTS
Q2 2026

23. REVENUE FROM SALE OF GOODS AND REDENRING OF SERVICES

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Revenue		
Revenue from sales of food products	618.143.600	1.405.012.744
Other revenues	4.240.004.166	3.567.659.866
	4.858.147.766	4.972.672.610
Deductions		
Net revenue		
Revenue from sales of food products	618.143.600	1.405.012.744
Other revenues	4.240.004.166	3.567.659.866
	4.858.147.766	4.972.672.610

24. COST OF GOODS SOLD

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Cost of goods sold	6.942.199.434	7.553.320.806
Total	6.942.199.434	7.553.320.806

25. FINANCIAL INCOME

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Dividends are distributed		17.425.699.648
Realized foreign exchange gains		7.046.202
Interest income from deposits and loans	638.716.949	45.754.555
Total	638.716.949	17.478.500.405

26. FINANCIAL COSTS

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Interest expenses	40.710.674.776	42.336.932.320
Financial investment expenses	-	-
Realized foreign exchange losses		7.729.188.784
Expenses from other financial activities		
Total	40.710.674.776	50.066.121.104

NOTES TO THE FINANCIAL STATEMENTS

27. SELLING EXPENSES

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Employee expenses	-	14.444.300
Material and packaging expenses	-	122.618.997
Outsourced service expenses	11.010.030	102.001.811
Other cash expenses	1.354.700	19.376.355
	12.364.730	258.441.463

28. GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Management employee expenses	1.886.896.800	1.792.299.272
Office supplies expenses	161.080.835	440.149.171
Depreciation of fixed assets	984.485.910	984.188.867
Taxes, fees, and levies	788.159.740	802.131.328
Provision expenses	-	-
Outsourced service expenses	538.464.403	492.312.242
Other cash expenses	507.753.574	642.383.666
	4.866.841.262	5.153.464.546

29. OTHER PROFIT

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Proceeds from the disposal of fixed assets	1.052.363.636	275.454.545
- Proceeds from the sale or disposal of fixed assets	1.171.363.636	275.454.545
- Carrying amount of fixed assets	(119.000.000)	-
Other exceptional income	15.379	112.003.595
Other income	1.052.379.015	387.458.140
Compensation expenses for contract breaches	(119.000.000)	91.200.000
Other exceptional income	2.077.120.541	164.369.659
Other expenses	1.958.120.541	255.569.659
Other profit	(905.741.526)	131.888.481

30. CORPORATE INCOME TAX EXPENSES (*)

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Total accounting profit before tax	(47.940.957.013)	(40.448.286.423)
Total taxable income	(47.940.957.013)	(40.448.286.423)
Previous year's loss carried forward	-	(40.448.286.423)
Corporate income tax rate		
- Food business activities	15%	15%
- Other activities	20%	20%
Corporate income tax payable for the year	-	-
Corporate income tax payable for the previous years	-	-
Current income tax expense (*)	-	-

NOTES TO THE FINANCIAL STATEMENTS**31. BASIC EARNINGS PER SHARE**

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Profit after corporate income tax	(47.940.957.013)	(40.448.286.423)
Profit attributable to ordinary shares	(47.940.957.013)	(40.448.286.423)
Weighted average number of ordinary shares outstanding during the period	18.200.000	18.200.000
Basic earnings per share	(2.634)	(2.222)

32. COST OF SALES BY ELEMENT

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Material expenses	-	400.594.008
Labor expenses	1.886.896.800	975.036.800
Depreciation expenses	4.151.716.208	3.686.646.118
Outsourced services expenses	549.474.433	312.583.166
Other expenses	1.297.268.014	880.613.705
	7.885.355.455	6.255.473.797

33. OPERATING SEGMENTS BY BUSINESS AND GEOGRAPHICAL AREA**(a) Segment Reporting - By business segment**

In 2025 and 2024, the Company's principal business activity was trading agricultural products. Revenue and cost of sales from other activities accounted for an insignificant proportion of the total revenue from sales and services rendered, as well as the total cost of goods sold and services provided.

(b) Segment reporting - By geographic area

	Quarter 1 2026	
	Domestic	Foreign
Net revenue	2.610.175.381	600.303.600
Cost of sales	3.167.230.298	589.457.000
Gross profit	(557.054.917)	10.846.600

	Quarter 1 2025	
	Domestic VND	Foreign VND
Net revenue	2.672.465.680	710.574.144
Cost of sales	3.194.700.206	582.930.000
Gross profit	(522.234.526)	127.644.144

NOTES TO THE FINANCIAL STATEMENTS

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34. TRANSACTIONS WITH RELATED PARTIES

The details of the principal related parties and their relationships are as follows:

Company name	Relationship
- Angimex - Kitoku Co., Ltd	Joint venture company
- Golden Paddy Joint Stock Company	Affiliate company
- Louis Angimex Trading Co., Ltd	Affiliate company
- Angimex Food Joint Stock Company (*)	Affiliate company
- Angimex Furious Co., Ltd	Affiliate company
- Angimex Food Processing One Member Co., Ltd	Subsidiary company
- Angimex Dinh Thanh One Member Co., Ltd	Indirect subsidiary
- Dong Thap Food Processing One Member Co., Ltd	Indirect subsidiary
- An Truong An JSC	Organization related to an insider
- GKM Holdings JSC	Organization related to an insider

(*) No longer a subsidiary as of March 12, 2025

34.1 Transactions with related parties:

Related parties	Relationship	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
i) Revenue from sale of goods and redennring of services		1.607.000.000	2.027.639.680
Angimex Food Processing One Member Co., Ltd	Subsidiary Company	-	-
Angimex Furious Co., Ltd	Affiliate Company	760.000.000	1.000.000.000
Angimex Food Joint Stock Company	Affiliate Company	-	47.685.000
Angimex - Kitoku Limited Liability Company	Joint Venture Company	847.000.000	769.954.680
Angimex Dinh Thanh One Member Limited Liability Company	Indirect Subsidiary Company	-	210.000.000
ANGIMEX High-Tech Agricultural Service One Member Limited Liability Company	Subsidiary Company	-	-
ii) Purchases of goods and services		607.297.000	1.182.450.000
Angimex Food Joint Stock Company	Affiliate Company	607.297.000	1.182.450.000
iii) Buying shares		-	-
GKM Holdings Joint Stock Company	Related party organization (internal party)	-	-
iv) Selling shares		-	-
GKM Holdings Joint Stock Company	Related party organization (internal party)	-	-
Capital contribution transfer from Angimex Food Company Limited		-	1.129.971.600
Tran Thi Cam Cham	Insider	-	1.129.971.600

34.2 Receivables and payables with related parties as of 31/03/2026:

Related Parties	Relationship	30/06/2026 VND	01/01/2026 VND
i) Short-term trade receivables		297.000.000	3.282.735.553
Angimex Dinh Thanh One Member Limited Liability Company	Indirect Subsidiary Company	231.000.000	231.000.000
Tran Thi Cam Cham	insider	-	1.129.971.600
Angimex Furious Co., Ltd	Affiliate Company	66.000.000	1.921.763.953
ii) Short-term prepayments to suppliers		40.169.789.691	22.669.789.691
Angimex Food Processing One Member Co., Ltd	Subsidiary Company	39.695.459.874	22.195.459.874
An Truong An Joint Stock Company	Organization related to an insider	474.329.817	474.329.817
iii) Other receivables		113.438.810	5.138.810
Angimex Food Processing One Member Co., Ltd	Subsidiary Company	113.438.810	5.138.810
iv) Trade payables		46.818.784.282	56.507.487.282
Angimex Food Joint Stock Company	Affiliate Company	23.171.683.363	27.301.386.363
Angimex Dinh Thanh One Member Limited Liability Company	Indirect Subsidiary Company	23.554.100.919	29.113.100.919
Angimex Food Processing Dong Thap Limited Liability Company	Indirect Subsidiary Company	93.000.000	93.000.000
v) Repayment of borrowings		15.954.000.000	-
Angimex Food Joint Stock Company	Affiliate Company	15.954.000.000	-

34.3 Compensation for key management personnel

No.	Name	Position	Appointment Date	Termination Date
	Board of Directors			

NOTES TO THE FINANCIAL STATEMENTS

Q2 2026

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		
Audit Committee (*)			
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
Executive Board and other management personnel			
1 Mr. Huynh Thanh Tung	Chief Executive Officer (CEO)	20/10/2025	01/04/2026
2 Mr. Nguyen Trung Ha	Chief Executive Officer (CEO)	01/04/2026	
3 Mr. Nguyen Minh Tuan	Vice CEO	13/11/2025	06/01/2026
4 Mr. Tran Minh Trong	Chief Accountant		

STT	Name	Chức danh	From 01/01/2026	From 01/01/2025
Salaries of the Executive Board and other management personnel				
1	Mr. Huynh Thanh Tung	Chief Executive Officer (CEO)	213.894.900	
2	Mr. Nguyen Trung Ha	Chief Executive Officer (CEO)	112.875.000	
3	Mr. Tran Minh Trong	Chief Accountant	114.690.000	
			441.459.900	-

An Giang, July,, 2026

PREPARER

CHIEF ACCOUNTANT

CHIEF EXECUTIVE OFFICER


Lê Huỳnh Tuyết Nhi


Trần Minh Trọng


Lương Đức Tâm



