

**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 VIETNAM
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**

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**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:

- Báo cáo Tài chính riêng Quý 3 năm 2026/*Separate Financial Statements for Q3 2026*
- Báo cáo Tài chính Hợp nhất Quý 3 năm 2026/*Consolidated Financial Statements for Q3 2026*
- 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:

- Báo cáo Tài chính riêng Quý 3 năm 2026/*Separate Financial Statements for the third quarter of 2026;*
- Báo cáo Tài chính hợp nhất Quý 3 năm 2026/*Consolidated Financial Statements for the third quarter of 2026;*
- 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.*



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, Long Xuyen City, AnGiang Province



ANGIMEX
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FINANCIAL STATEMENTS

Quarter 3 - 2026

October 28, 2026

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		155.006.756.265	125.005.412.137
I. Cash and cash equivalents	110	5	55.642.055	91.036.529
1. Cash	111		55.642.055	91.036.529
II. Short-term investments	120	6	2.682.021.652	1.768.000.000
3. Held to maturity investment	123		2.750.021.652	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	147.533.955.099	115.122.716.896
1. Short-term trade receivables	131		173.797.934.619	141.428.131.889
2. Short-term advances to suppliers	132		83.092.923.406	83.139.423.406
5. Other short-term receivables	135		7.871.137.682	7.783.202.209
6. Short-term provisions for doubtful debts (*)	136		(117.228.040.608)	(117.228.040.608)
IV. Inventories	140	8	171.720.948	171.720.948
1. Inventories	141		5.248.157.603	5.248.157.603
2. Provisions for devaluation of inventories (*)	142		(5.076.436.655)	(5.076.436.655)
VI. Other current assets	160	9	4.563.416.511	7.851.937.764
1. Short-term deferred expenses	161		-	18.043.109
2. Deductible VAT	162		499.817.301	1.245.970.385
5. Other current assets	165		4.063.599.210	6.587.924.270
B. LONG-TERM ASSETS	200		675.246.504.495	678.647.545.514
I. Long-term receivables	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
5. Other long-term receivables	215		1.000.000	1.000.000
II. Fixed assets	220		254.569.454.755	274.657.447.878
1. Tangible fixed assets	221	11	64.843.659.276	72.202.432.718
- Historical costs	222		224.714.625.324	233.484.414.554
- Accumulated depreciation (*)	223		(159.870.966.048)	(161.281.981.836)
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	13	123.124.276.084	131.444.410.372
- Historical costs	228		133.596.092.779	141.071.751.006
- Accumulated depreciation (*)	229		(10.471.816.695)	(9.627.340.634)
IV. Investment properties	240	14	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	10	1.117.000.000	1.117.000.000
2. Construction in progress	252		1.117.000.000	1.117.000.000
VI. Long-term financial investment	260	15	214.912.686.312	206.986.746.413
1. Investments in subsidiaries	261		401.919.608.849	401.919.608.849
2. Investments in associates and joint-ventures	262		146.782.687.500	164.786.398.000
3. Investment in other entities	263		284.980.282	19.950.000
4. Provision for Long-term investment (*)	264		(334.074.590.319)	(359.739.210.436)
5. Đầu tư nắm giữ đến ngày đáo hạn dài hạn	265		-	-
VII. Other long-term assets	270		2.638.281.852	2.845.334.333
1. Long-term deferred expenses	271	16	2.638.281.852	2.845.334.333
TOTAL ASSETS	280		830.253.260.760	803.652.957.651

STATEMENT OF FINANCIAL POSITION (continued)

As at September 30th, 2026

Unit: VND

RESOURCES	Code	Notes	30/09/2026	01/01/2026
C. LIABILITIES	300		1.284.562.628.464	1.242.956.607.727
I. Short-term liabilities	310		1.283.633.894.662	1.233.961.055.790
1. Short-term trade payables	311	17	43.267.841.037	65.619.743.589
2. Short-term advances from customers	312	17	6.414.693.734	6.440.431.926
4. Taxes and other payables to State budget	314	18	1.345.759.945	991.640.158
5. Payables to employees	315		351.093.564	364.539.564
6. Short-term accrued expenses	316	19	305.034.916.960	243.991.836.730
10. Other short-term payables	320	20	26.183.746.702	26.196.388.917
11. Short-term borrowings and finance lease liabilities	321	22	895.870.202.087	885.190.834.273
12. Short-term provisions	322		1.814.166.141	1.814.166.141
13. Bonus and welfare fund	323	21	3.351.474.492	3.351.474.492
II. Long-term liabilities	330	20	928.733.802	8.995.551.937
8. Other long-term payables	338		928.733.802	928.733.802
9. Long-term borrowings and finance lease liabilities	339	22	-	8.066.818.135
D. OWNER'S EQUITY	400	23	(454.309.367.704)	(439.303.650.076)
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		-	-
2. Share premium	412		-	-
9. Other reserves in equity	419		-	-
10. Undistributed profit after tax	420		(636.309.367.704)	(621.303.650.076)
- Undistributed profit after tax brought forward	420a		(621.303.650.076)	(491.231.315.648)
- Undistributed profit after tax for the current period	420b		(15.005.717.628)	(130.072.334.428)
TOTAL RESOURCES	440		830.253.260.760	803.652.957.651

PREPARER BY


Lê Huỳnh Tuyết Nhi

CHIEF ACCOUNTANT


Lê Huỳnh Tuyết Nhi

Approved on October 28, 2026

LEGAL REPRESENTATIVE




Lương Đức Tâm

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 redensing of services	01	24	3.787.418.086	2.568.144.935	8.645.565.852	7.540.817.545
2. Revenue deductions	02		-	-	-	-
3. Net revenues from sales and services rendered	10		3.787.418.086	2.568.144.935	8.645.565.852	7.540.817.545
4. Costs of goods sold	11	25	3.175.837.236	3.170.247.052	10.118.036.670	10.723.567.858
5. Gross revenues from sales and services rendered	20		611.580.850	(602.102.117)	(1.472.470.818)	(3.182.750.313)
6. Financial income	22	26	37.060.639.972	720.594.337	37.699.356.911	18.199.094.742
7. Financial expenses	23	27	20.347.699.522	4.272.357.193	43.045.007.540	54.338.478.297
<i>In which: Borrowing costs</i>	24		20.347.693.410	4.272.357.193	61.058.361.518	46.609.289.513
8. Selling expenses	25	28	-	-	12.364.730	258.441.463
9. General administration expenses	26	29	2.368.251.927	1.894.127.138	7.235.099.847	7.047.591.684
10. Net profits from operating activities	30		14.956.269.373	(6.047.992.111)	(14.065.586.024)	(46.628.167.015)
11. Other income	31		579.150	222.852.245	1.052.958.165	610.310.385
12. Other expenses	32		34.969.228	76.805.009	1.993.089.769	332.374.668
13. Other profits	40	30	(34.390.078)	146.047.236	(940.131.604)	277.935.717
14. Total net profit before tax	50		14.921.879.295	(5.901.944.875)	(15.005.717.628)	(46.350.231.298)
15. Current corporate income tax expenses	51	31	-	-	-	-
16. Deferred corporate income tax expenses	52		-	-	-	-
17. Profits after corporate income tax	60		14.921.879.295	(5.901.944.875)	(15.005.717.628)	(46.350.231.298)
18. Earnings per share	70	32	820	(324)	(824)	(2.547)

PREPARER BY

CHIEF ACCOUNTANT

Approved on October 28, 2026

LEGAL REPRESENTATIVE


Lê Huỳnh Tuyết Nhi


Lê Huỳnh Tuyết Nhi




Lương Đức Tâm

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	(15.005.717.628)	(46.350.231.298)
2. Adjustments for:			
Depreciation and amortisation	02	11.000.928.437	11.039.174.682
Provisions	03	(18.013.360.090)	(25.804.482.265)
Foreign exchange loss arisen from revaluation of monetary accounts denominated in foreign currency	04	-	-
(Profit) Loss from investment activities	05	(38.209.012.559)	(17.649.080.748)
Interest expense	06	61.058.361.518	46.609.289.513
Other adjustments	07	-	-
3. Operating profit before changes in working capital	08	831.199.678	(32.155.330.116)
(Increase), decrease in receivables	09	(29.892.051.953)	36.193.977.099
(Increase), decrease in inventories	10		67.269.590
Increase (decrease) in payables (excluding interest payable, payable CIT)	11	(22.434.291.535)	(1.866.809.789)
(Increase), decrease in prepaid expenses	12	225.095.590	455.109.004
(Increase), decrease in held-for-trading securities	13	-	-
Interest paid	14	15.281.288	(94.521.030)
Corporate income tax paid	15	-	-
Other proceeds from operating activities	16	1.136.891.919	-
Other payments for operating activities	17		(562.200.000)
Net cash flow used in operating activities	20	(50.117.875.013)	2.037.494.758
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	(908.882.842)	-
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	5.929.181.506
7. Interests and dividends received	27	67.400.766	-
Net cash flows from/(used in) investing activities	30	47.469.930.860	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	3.214.911.504	3.812.529.523
4. Repayments of borrowings	34	(602.361.825)	(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	2.612.549.679	(17.938.408.109)
Net increase/(decrease) in cash and cash equivalents during the year (20+30+40)	50	(35.394.474)	3.173.268.155
Cash and cash equivalents at the beginning of the year	60	91.036.529	3.562.302.555
Impact of exchange rate fluctuation	61	-	-
Cash and cash equivalents at the end of the period (50+60+61)	70	55.642.055	6.735.570.710

Approved on October 28, 2026

PREPARER BY

CHIEF ACCOUNTANT

LEGAL REPRESENTATIVE


Lê Huỳnh Tuyết Nhi


Lê Huỳnh Tuyết Nhi




Lương Đức Tâm

AN GIANG IMPORT-EXPORT JOINT STOCK 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

For the Third Quarter of 2026

1. CORPORATE INFORMATION

An Giang Import-Export Joint Stock Company ("the Company") was formerly known as An Giang Foreign Trade Company, established pursuant to Decision No. 73/QĐ-76 issued by the People's Committee of An Giang Province on July 23, 1976. The Company was approved for conversion into a joint stock company under Decision No. 1385/QĐ-CTUB dated May 12, 2005 by the People's Committee of An Giang Province and officially transformed into a joint stock company under Business Registration Certificate ("BRC") No. 5203000083 dated December 27, 2007, along with subsequent amended BRCs.

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

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

The Company's head office is located at No. 1 Ngo Gia Tu Street, 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*

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

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

- Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Ministry of Finance, guiding the Vietnamese Corporate Accounting System;
- Decision No. 149/2001/QĐ-BTC dated December 31, 2001, on issuing four Vietnamese Accounting Standards (Batch 1);

TOTAL

- 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 FINANCIAL STATEMENTS

For the Third Quarter of 2026

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.

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.

NOTES TO THE FINANCIAL STATEMENTS

For the Third Quarter of 2026

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

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).

NOTES TO THE FINANCIAL STATEMENTS

For the Third Quarter of 2026

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.

Total

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

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 *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 *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 *Reserve Fund for Charter Capital Supplementation*

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

NOTES TO THE FINANCIAL STATEMENTS

For the Third Quarter of 2026

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

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

For the Third Quarter of 2026

5. CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	<u>VND</u>	<u>VND</u>
Cash on hand - VND	-	388.887
Cash in banks	55.642.055	90.647.642
- Cash in banks - VND	8.115.505	42.089.626
† 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
† Fortune Vietnam Joint Stock Commercial Bank - An Giang Branch	186.825	23.832.916
† Vietnam Public Joint Stock Commercial Bank - Long Xuyen Branch	2.380.486	12.417.156
† Other Bank	388.270	686.194
- 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	55.642.055	91.036.529

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

	Original amount	VND equivalent
USD	1.807.64	47.526.550
TOTAL		47.526.550

6. SHORT-TERM INVESTMENTS

	30/09/2026	01/01/2026
	<u>VND</u>	<u>VND</u>
	Historical cost	Historical cost
	Provision	Provision
Loan receivable	2.750.021.652	1.836.000.000
Third Parties	1.836.000.000	1.836.000.000
Le Phuc Khang Manufacturing Trading LLC	1.836.000.000	1.836.000.000
Related Parties	914.021.652	68.000.000
- Angimex Food Processing Company Limited	914.021.652	-

7. SHORT-TERM RECEIVABLE

	30/09/2026	01/01/2026
	<u>VND</u>	<u>VND</u>
	Book value	Book value
	Provision	Provision
a) Short-term trade receivables	173.797.934.619	141.428.131.889
Third Parties	134.556.063.019	140.298.160.289
- Khanh Tay Do Co., Ltd	17.000.000.000	17.000.000.000
- 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
- Golden Paddy SG JSC	23.054.500.000	23.054.500.000
- Dung Ky Trading Co., Ltd	19.924.000.000	19.924.000.000
- Others	8.339.050.137	14.081.147.407
Related Parties	39.241.871.600	1.129.971.600
- Angimex Dinh Thanh One Member Limited Liability Company	231.000.000	231.000.000
- Angimex Furious Co., Ltd	209.000.000	1.921.763.953
- Angimex Food Joint Stock Company	37.671.900.000	-
- Mr. Huynh Thanh Tung	1.129.971.600	-

NOTES TO THE FINANCIAL STATEMENTS

For the Third Quarter of 2026

b)	Short-term advances to suppliers	83.092.923.406	(36.169.390.000)	83.139.423.406	(36.169.390.000)
	Third Parties	43.397.463.532	(36.169.390.000)	43.443.963.532	(36.169.390.000)
	- <i>Louis Rice Long An Co., Ltd</i>	36.169.390.000	(36.169.390.000)	36.169.390.000	(36.169.390.000)
	- <i>Others</i>	7.228.073.532	-	7.274.573.532	-
	Related Parties	39.695.459.874	-	39.695.459.874	-
	- <i>Angimex Food Processing Company Limited</i>	39.695.459.874	-	39.695.459.874	-
c)	Total	7.871.137.682	(339.947.368)	7.783.202.209	(339.947.368)
	Third Parties	7.843.277.797	(339.947.368)	7.778.063.399	(339.947.368)
	- <i>VAT on Contributed Assets</i>	5.363.636.364	-	5.363.636.364	-
	- <i>Receivable from employees</i>	922.142.105	-	856.927.707	-
	- <i>Deductible VAT on finance-leased assets pending recognition</i>	1.117.989.223	-	1.117.989.223	-
	- <i>Other short-term receivables</i>	439.510.105	(339.947.368)	439.510.105	(339.947.368)
	Related Parties	27.859.885	-	5.138.810	-
	- <i>Angimex Food Processing Company Limited</i>	-	-	5.138.810	-
	- <i>Angimex Food Joint Stock Company</i>	27.859.885	-	-	-
8.	INVENTORIES		30/09/2026		01/01/2026
			<u>VND</u>		<u>VND</u>
		Historical cost	Provision	Historical cost	Provision
	Raw materials	386.056.083	(386.056.083)	386.056.083	(386.056.083)
	Tools and supplies	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)
	Goods	-	-	-	-
	Total	5.248.157.603	(5.076.436.655)	5.248.157.603	(5.076.436.655)
9.	OTHER CURRENT ASSETS		30/09/2026		01/01/2026
			<u>VND</u>		<u>VND</u>
	Short-term deferred expenses	-	-	-	18.043.109
	Deductible VAT	499.817.301	-	1.245.970.385	-
	Other current assets	4.063.599.210	-	6.587.924.270	-
	- <i>Cash with short-term usage restrictions</i>	1.460.398.225	-	4.045.482.304	-
	- <i>Cash equivalents with restricted use in the short term</i>	2.603.200.985	-	2.542.441.966	-
	Total	4.563.416.511	-	7.851.937.764	-
10.	LONG-TERM RECEIVABLES AND LONG-TERM ASSETS IN PROGRESS		30/09/2026		01/01/2026
			<u>VND</u>		<u>VND</u>
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	
	- <i>Ms Huynh Thi Thuy Vy</i>	179.040.016.890		179.040.016.890	
	- <i>Ms Lu Minh Si</i>	14.000.000.000		14.000.000.000	
	Related Parties	-		-	
b.	Other long-term receivables	1.000.000		1.000.000	
	- <i>Long-term deposit</i>	1.000.000		1.000.000	
		193.041.016.890		193.041.016.890	
10.2	Long-term assets in progress				
	Construction in Progress	1.117.000.000		1.117.000.000	
	- <i>Binh Thanh Factory Project and Da Phuoc Factory Project</i>	1.117.000.000		1.117.000.000	
		1.117.000.000		1.117.000.000	

NOTES TO THE FINANCIAL STATEMENTS

For the Third Quarter of 2026

11. TANGIBLE FIXED ASSETS

	Buildings and structures VND	Machinery and equipment VND	Transportation vehicles VND	Administrative Tools and Equipment VND	Total VND
HISTORICAL COST					
As at 01/01/2026	80.687.796.622	132.655.504.004	4.395.519.048	15.745.594.880	233.484.414.554
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	73.020.626.440	132.655.504.004	3.292.900.000	15.745.594.880	224.714.625.324
ACCUMULATED DEPRECIATION					
As at 01/01/2026	(53.784.447.587)	(95.497.238.216)	(4.388.209.572)	(7.612.086.461)	(161.281.981.836)
Depreciation	(1.208.737.278)	(3.322.831.230)	(2.782.179)	(821.832.776)	(5.356.183.463)
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	(49.328.604.662)	(98.820.069.446)	(3.288.372.703)	(8.433.919.237)	(159.870.966.048)
NET BOOK VALUE					
As at 01/01/2026	26.903.349.035	37.158.265.788	7.309.476	8.133.508.419	72.202.432.718
TOTAL	23.692.021.778	33.835.434.558	4.527.297	7.311.675.643	64.843.659.276

- 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. FINANCE LEASE FIXED ASSETS

	Finance Lease of Tangible Assets VND	Finance Lease of Intangible Assets VND	Total 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
TOTAL	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

13. INTANGIBLE FIXED ASSETS

	Land use right VND	Computer software VND	Total VND
HISTORICAL COST			
As at 01/01/2026	140.114.253.006	957.498.000	141.071.751.006
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	132.638.594.779	957.498.000	133.596.092.779
ACCUMULATED DEPRECIATION			
As at 01/01/2026	(8.824.709.884)	(802.630.750)	(9.627.340.634)
Depreciation	(1.188.632.664)	(47.026.917)	(1.235.659.581)
Conversion into investment properties	391.183.520	-	391.183.520
As at 30/09/2026	(9.622.159.028)	(849.657.667)	(10.471.816.695)
NET BOOK VALUE			
As at 01/01/2026	131.289.543.122	154.867.250	131.444.410.372
As at 30/09/2026	123.016.435.751	107.840.333	123.124.276.084

- 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

14. INVESTMENT PROPERTIES

	Buildings and structures VND	Land use rights VND	Total 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			
Total	-	-	-
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 FINANCIAL STATEMENTS

For the Third Quarter of 2026

15. LONG-TERM FINANCIAL INVESTMENT

Investments in subsidiaries
Investments in associates and joint-ventures
Investment in other entities

(a) Details of investments in Subsidiary

	30/09/2026	01/01/2026
	VND	VND
	Historical cost	Historical cost
(a)	401.919.608.849	401.919.608.849
(b)	146.782.687.500	164.786.398.000
(c)	284.980.282	19.950.000
	548.987.276.631	566.725.956.849
	(334.074.590.319)	(359.739.210.436)

Business Sector	Ownership Interest/ Voting Rights	Historical cost	Provision	Ownership Interest/ Voting Rights	Historical cost	Provision
Food Processing	100,00%	401.919.608.849	(248.614.679.918)	100,00%	401.919.608.849	(270.006.256.249)
- Angimex Food Processing Company Limited		401.919.608.849	(248.614.679.918)		401.919.608.849	(270.006.256.249)

(b) Details of Investments in Joint Ventures and Associates

Business Sector	Ownership Interest/ Voting Rights	Historical cost	Provision	Ownership Interest/ Voting Rights	Historical cost	Provision
Trading of food	29,55%	32.500.000.000	(32.500.000.000)	29,55%	32.500.000.000	(32.500.000.000)
Rice	45,00%	60.210.250.000	(26.331.996.322)	45,00%	60.210.250.000	(30.605.040.108)
Trading of food	49,00%	9.800.000.000	(9.800.000.000)	49,00%	9.800.000.000	(9.800.000.000)
Rice export and import	2,96%	-	-	32,96%	2.951.148.000	-
Motorcycles and spare parts	49,00%	59.325.000.000	(16.807.964.079)	49,00%	59.325.000.000	(16.807.964.079)
		161.835.250.000	(85.439.960.401)		164.786.398.000	(89.713.004.187)

(c) TOTAL

	30/09/2026	01/01/2026
	VND	VND
	Historical cost	Historical cost
Business Sector		
Rice export and import	19.950.000	19.950.000
	265.030.282	-
	284.980.282	19.950.000
	(19.950.000)	(19.950.000)

- Tan My Hung Agricultural Cooperative
- Angimex - Kiotaku Co., Ltd

NOTES TO THE FINANCIAL STATEMENTS

For the Third Quarter of 2026

16. LONG-TERM DEFERRED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
Long-term deferred expenses	2.638.281.852	2.845.334.333
Total	2.638.281.852	2.845.334.333

17. SHORT-TERM TRADE PAYABLES

	30/09/2026	01/01/2026
	VND	VND
a) Short-term trade payables	43.267.841.037	65.619.743.589
Third Parties	9.081.572.355	9.112.256.307
- Dong Thap Agricultural Service Development Co., Ltd	2.143.825.369	2.143.825.369
- Anh Minh Engineering Joint Stock Company	4.130.740.800	4.130.740.800
- Others	2.807.006.186	2.837.690.138
Related Parties	34.186.268.682	56.507.487.282
Joint Ventures and Associates	34.186.268.682	56.507.487.282
b) Short-term advances from customers	6.414.693.734	6.440.431.926
Third Parties	6.414.693.734	6.440.431.926
- Carolina Marketing	1.177.415.750	1.177.415.750
- Dong Thap Agricultural Service Development Co., Ltd	3.489.395.139	3.489.395.139
- Others	1.747.882.845	1.773.621.037
Related Parties	-	-
Total	49.682.534.771	72.060.175.515

18. TAXES AND OTHER PAYABLES TO STATE BUDGET

	Output VAT	Corporate income tax	Personal income tax	Other taxes
Opening balance as of 01/01/2026		23.464.454	183.825.330	784.350.374
Payables incurred during the period	806.013.357		50.608.789	1.146.478.419
Amounts offset during the period	(806.013.357)			(780.784.395)
Amounts paid during the period			(62.183.026)	
Closing balance as of 30/09/2026	-	23.464.454	172.251.093	1.150.044.398

19. SHORT-TERM ACCRUED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
Interest payable	302.587.970.517	241.544.890.287
Board of directors' remuneration	1.679.401.075	1.859.401.075
Others	767.545.368	587.545.368
Total	305.034.916.960	243.991.836.730

NOTES TO THE FINANCIAL STATEMENTS

For the Third Quarter of 2026

20. OTHER PAYABLES

	30/09/2026	01/01/2026
	VND	VND
Other short-term payables		
Trade union funds payable	1.800.164.893	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
Payables to Ms Le Chu Thuy Quyen	2.600.000.000	2.600.000.000
Other short-term payables	1.096.962.716	1.129.034.931
	26.183.746.702	26.196.388.917
Short-term provisions		
Short-term provisions	1.814.166.141	1.814.166.141
	1.814.166.141	1.814.166.141
Long-term liabilities		
Other long-term payables	928.733.802	928.733.802
Borrowings and finance lease liabilities	-	8.066.818.135
	928.733.802	8.995.551.937

21. 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
	3.351.474.492	3.351.474.492

22. BORROWINGS AND FINANCIAL LEASE LIABILITIES

	30/09/2026	Decrease during the period	Increase during the period	01/01/2026
				VND
Short-term borrowings (*)	895.870.202.087	602.361.825	11.281.729.639	885.190.834.273
- Borrowing from other organizations	17.445.000.000	14.000.000	3.189.000.000	14.270.000.000
- Short-term borrowings from banks	280.960.032.828	-	-	280.960.032.828
- Borrowings from individuals	-	588.361.825	-	588.361.825
- Finance lease liabilities due within one year	37.464.169.259	-	8.092.729.639	29.371.439.620
- Bonds payable due within one year	560.001.000.000	-	-	560.001.000.000
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	895.870.202.087	8.669.179.960	11.281.729.639	893.257.652.408

(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 30/09/2026		Total	Term	Interest rate
	VND	USD			
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
Borrowing from other organizations	17.445.000.000		17.445.000.000	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		Total	Term	Interest rate
	VND	USD			
Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch (VND)	37.464.169.259		37.464.169.259	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 **886.360.202.087** **9.510.000.000** **895.870.202.087**

NOTES TO THE FINANCIAL STATEMENTS

For the Third Quarter of 2026

23. OWNER'S EQUITY

23.1 Statement of changes in equity

	Charter capital	Foreign exchange differences	Other equity funds	Retained earnings	Total
	VND	VND	VND	VND	VND
As at 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 at 31/12/2025	182.000.000.000	-	-	(621.303.650.076)	(439.303.650.076)
Profit/(loss) for the year				(15.005.717.628)	(15.005.717.628)
As at 30/09/2026	182.000.000.000	-	-	(636.309.367.704)	(454.309.367.704)

23.2 Transactions with owners and dividend distribution, profit distribution

	30/09/2026		01/01/2026	
	Ordinary shares	Preference shares	Ordinary shares	Preference shares
TOTAL	18.200.000	-	18.200.000	-
- 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
For the Third Quarter of 2026

24. 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		
Revenue from sale of food products	626.308.700	1.405.012.744
Other revenue	8.019.257.152	6.135.804.801
	<u>8.645.565.852</u>	<u>7.540.817.545</u>
Revenue deductions		
Net revenues from sales and services rendered		
Revenue from sale of food products	626.308.700	1.405.012.744
Other revenue	8.019.257.152	6.135.804.801
	<u>8.645.565.852</u>	<u>7.540.817.545</u>

25. 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	10.118.036.670	10.723.567.858
Total	<u>10.118.036.670</u>	<u>10.723.567.858</u>

26. 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	18.141.699.648
Dividends, distributed profits	592.963.400	-
Realized foreign exchange gains	-	7.046.202
Interest income from bank deposits and loans	67.400.766	50.348.892
Total	<u>37.699.356.911</u>	<u>18.199.094.742</u>

27. FINANCIAL COSTS

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Interest expenses	61.058.361.518	44.160.594.050
Provision for devaluation of trading securities and investment losses	(18.013.360.090)	-
Losses from revaluation of foreign currency-denominated items at the end of the period	-	7.721.485.544
Realized foreign exchange loss	6.112	7.703.240
Other	-	2.448.695.463
Total	<u>43.045.007.540</u>	<u>54.338.478.297</u>

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NOTES TO THE FINANCIAL STATEMENTS

For the Third Quarter of 2026

28. SELLING EXPENSES

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 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

29. 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	2.705.413.300	2.390.435.533
Office supplies expenses	228.384.146	592.560.715
Depreciation of fixed assets	1.476.728.865	1.476.431.822
Taxes, fees, and levies	1.145.702.003	1.476.847.785
Provision expenses	-	-
Outsourced service expenses	903.923.892	594.207.517
Other cash expenses	774.947.641	517.108.312
	7.235.099.847	7.047.591.684

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
- Proceeds from the sale or disposal of fixed assets	1.171.363.636	502.727.272
- Carrying amount of fixed assets	(119.000.000)	-
Total	594.529	119.804.455
Other income	1.052.958.165	622.531.727
Other extraordinary expenses	1.993.089.769	344.596.010
Other expenses	1.993.089.769	344.596.010
Other profits	(940.131.604)	277.935.717

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	(15.005.717.628)	(46.350.231.298)
Total taxable income	(15.005.717.628)	(46.350.231.298)
Corporate income tax rate		
- Agricultural business activities	15%	15%
- Other activities	20%	20%
Corporate income tax payable for the year	-	-
Corporate income tax payable for the prior 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.

NOTES TO THE FINANCIAL STATEMENTS

For the Third Quarter of 2026

32. EARNINGS PER SHARE

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Net income after corporate income tax	(15.005.717.628)	(46.350.231.298)
Profit attributable to common shares	(15.005.717.628)	(46.350.231.298)
Weighted average number of common shares outstanding during the period	18.200.000	18.200.000
Earnings per share	(824)	(2.547)

33. MANUFACTURING COSTS BY ELEMENT

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Raw material costs	228.384.146	715.179.712
Labor costs	2.705.413.300	2.404.879.833
Depreciation costs	11.000.928.437	5.327.725.671
Outsourced service expenses	914.933.922	696.209.328
Other costs	1.922.004.344	2.013.332.452
	16.771.664.149	11.157.326.996

34. OPERATING SEGMENTS BY BUSINESS AND GEOGRAPHICAL AREA

(a) Segment Reporting - By business segment

In 2026 and 2025, the company's primary business activity is agricultural products. Revenue and cost of sales from other business segments account for an insignificant proportion of total sales revenue and cost of goods sold and services provided.

(b) Segment reporting - By geographic area

	Current year	
	Domestic	Foreign
Net revenue	8.045.262.252	600.303.600
Cost of sales	9.533.963.670	584.073.000
Gross profit	(1.488.701.418)	16.230.600
	Previous year	
	Domestic VND	Foreign VND
Net revenue	6.830.243.401	710.574.144
Cost of sales	10.140.637.858	582.930.000
Gross profit	(3.310.394.457)	127.644.144

NOTES TO THE FINANCIAL STATEMENTS

For the Third Quarter of 2026

35. 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 Food Joint Stock Company	Associate
- Angimex Furious Company Limited	Associate
- Angimex Food Processing Company Limited	Subsidiary
- Angimex Dinh Thanh One Member Limited Liability Company	Subsidiary
- Dong Thap Food Processing One Member Limited Liability Company	Subsidiary
- Mr Huynh Thanh Tung	Key management personnel

35.1 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		3.697.000.000	3.277.639.680
Angimex Food Processing Company Limited	Subsidiary	-	-
Angimex Furious Company Limited	Associate	2.850.000.000	2.250.000.000
Angimex Food Joint Stock Company	Associate	-	47.685.000
Angimex - Kitoku Co., Ltd	Joint venture	847.000.000	769.954.680
Angimex Dinh Thanh One Member Limited Liability Company	Subsidiary	-	210.000.000
ii) Purchases of goods and services		607.585.000	1.182.450.000
TOTAL	Associate	607.585.000	1.182.450.000
iii) Transfer of contributed capital in Angimex Food Company Limited		1.129.971.600	1.129.971.600
Mr Huynh Thanh Tung	Key management personnel	1.129.971.600	1.129.971.600
iv) Transfer of contributed capital in Angimex - Kitoku Co., Ltd		37.671.900.000	-
Angimex Food JSC	Associate	37.671.900.000	-

35.2 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		1.569.971.600	3.282.735.553
Angimex Dinh Thanh One Member Limited Liability Company	Subsidiary	231.000.000	231.000.000
Mr Huynh Thanh Tung	Key management personnel	1.129.971.600	1.129.971.600
Angimex Furious Company Limited	Associate	209.000.000	1.921.763.953
ii) Short-term advances to suppliers		39.695.459.874	39.695.459.874
Angimex Food Processing Company Limited	Subsidiary	39.695.459.874	39.695.459.874
iii) Other short-term receivables		27.859.885	5.138.810
Angimex Food Processing Company Limited	Subsidiary	-	5.138.810
Angimex Food Joint Stock Company	Associate	27.859.885	-
iv) Short-term trade payables		34.186.268.682	56.507.487.282
Angimex Food Joint Stock Company	Associate	21.421.667.763	27.301.386.363
Angimex Dinh Thanh One Member Limited Liability Company	Subsidiary	12.671.600.919	29.113.100.919
Dong Thap Food Processing One Member Limited Liability Company	Subsidiary	93.000.000	93.000.000
v) Short-term borrowings		17.429.000.000	14.270.000.000
Angimex Food Joint Stock Company	Associate	17.429.000.000	14.270.000.000

NOTES TO THE FINANCIAL STATEMENTS

For the Third Quarter of 2026

35.3 Compensation for key management personnel

No.	Name	Position	Appointment Date	Termination Date
Board of Directors				
1	Total	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
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 Huynh Thanh Tung	Chief Executive Officer	322.420.000	240.765.075
2	Mr Nguyen Trung Ha	Chief Executive Officer	329.425.000	-
3	Mr Tran Minh Trong	Chief Accountant	155.840.000	-
4	Ms Le Huynh Tuyet Nhi	Chief Accountant	39.680.000	-
			847.365.000	240.765.075

Approved on October 28, 2026.

PREPARER BY

CHIEF ACCOUNTANT

LEGAL REPRESENTATIVE

Lê Huỳnh Tuyết Nhi

Lê Huỳnh Tuyết Nhi

Lương Đức Tâm

