

**Viet Nam Vegetable Oils Industry Corporation –
Joint Stock Company**

Quarter 3 Financial Statements

September 30th, 2025



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Viet Nam Vegetable Oils Industry Corporation—
Joint Stock Company

B01-DN

BALANCE SHEET
September 30th, 2025

VND

Code	ASSETS	Note	Closing balance	Opening balance
100	A. CURRENT ASSETS		1,650,725,170,958	1,724,545,208,567
110	I. Cash and cash equivalents	4	70,902,355,048	81,161,183,093
111	1. Cash		40,902,355,048	31,161,183,093
112	2. Cash equivalents		30,000,000,000	50,000,000,000
120	II. Current financial investment		-	103,700,000,000
123	1. Held-to-maturity investments	12.1	-	103,700,000,000
130	III. Current receivables		1,488,303,666,256	1,435,611,092,227
131	1. Current trade receivables	5	37,875,496,342	52,438,684,778
132	2. Current prepayments to suppliers		3,382,531,429	490,781,252
135	3. Current loans receivables	6	1,387,800,000,000	1,325,000,000,000
136	4. Other current receivables	7	59,245,638,485	57,681,626,197
140	IV. Inventories	8	43,433,704,657	48,412,323,860
141	1. Inventories		43,433,704,657	48,412,323,860
150	V. Other current assets		48,085,444,997	55,660,609,387
152	2. Deductible VAT	15	38,528,360,649	36,563,193,445
153	3. Tax and other receivables from State budget	15	8,986,297,549	19,097,415,942
200	B. NON-CURRENT ASSETS		498,413,155,543	500,321,551,597
210	I. Non-current receivables		14,177,668,162	11,122,718,237
216	1. Other non-current receivables	7	14,177,668,162	11,122,718,237
220	II. Fixed assets		54,007,492,150	58,826,552,280
221	1. Tangible fixed assets	9	53,545,829,650	58,286,874,729
222	Historical cost		287,955,318,398	287,955,318,398
223	Accumulated depreciation		(234,409,488,748)	(229,668,443,669)
227	2. Intangible fixed assets	10	461,662,500	539,677,551
228	Historical cost		4,790,083,240	4,790,083,240
229	Accumulated depreciation		(4,328,420,740)	(4,250,405,689)
230	III. Investment properties	11	3,879,493,069	4,023,778,918
231	1. Historical cost		11,797,057,729	11,797,057,729
232	2. Accumulated depreciation		(7,917,564,660)	(7,773,278,811)
250	IV. Long-term financial investment	12.2	426,348,502,162	426,348,502,162
251	1. Investments in subsidiaries		-	-
252	2. Investments in Associates company		378,763,488,686	378,763,488,686
254	4. Provision for long-term financial investments		(47,192,438,524)	(47,192,438,524)
255	5. Held-to-maturity investments		94,777,452,000	94,777,452,000
270	TOTAL ASSETS		2,149,138,326,501	2,224,866,760,164

Viet Nam Vegetable Oils Industry Corporation–
Joint Stock Company

B01-DN

BALANCE SHEET
June 30th, 2025

VND

Code	SOURCES	Note	Closing balance	Opening balance
300	C. LIABILITIES		65,252,320,486	60,534,783,045
310	I. Current liabilities		57,809,257,160	53,242,154,920
311	1. Current accounts payable to suppliers	13	11,117,906,132	7,374,337,142
312	2. Current prepayments from customers	14	5,787,236,188	5,952,511,559
313	3. Tax and payables to State	15	953,143,266	1,296,031,915
314	4. Payables to employees		883,720,620	590,341,523
315	5. Current accrued expenses	16	212,783,907	354,368,719
319	6. Other current payables	17	13,090,566,687	13,087,729,306
320	7. Short-term debt	18	540,858,428	1,102,613,917
322	8. Reward and welfare funds		25,223,041,932	23,484,220,839
330	II. Non-current liabilities		7,443,063,326	7,292,628,125
337	1. Non-current trade payables		-	-
338	2. Long-term debt	18	5,527,407,326	5,344,140,125
342	3. Provisions for long-term payables		1,915,656,000	1,948,488,000
400	D. EQUITY		2,083,886,006,015	2,164,331,977,119
410	I. Owners' equity	19.1	2,083,886,006,015	2,164,331,977,119
411	1. Contributed capital		1,218,000,000,000	1,218,000,000,000
411a	- Common shares with voting rights		1,218,000,000,000	1,218,000,000,000
418	2. Development and investment fund		21,541,711,415	21,541,711,415
421	3. Undistributed profit after tax		844,344,294,600	924,790,265,704
421a	- Undistributed after-tax profit accumulated to the end of the previous year		799,990,265,704	
421b	- Undistributed after-tax profit in the year		44,354,028,896	924,790,265,704
440	TOTAL SOURCES		2,149,138,326,501	2,224,866,760,164



Tran Thi Mai Phuong
Preparer



Ho Minh Son
Chief Accountant



Tran Tien Hoang
General Director

October 15th, 2025

Viet Nam Vegetable Oils Industry Corporation –
Joint Stock Company

B02-DN

INCOME STATEMENT
September 30th, 2025

VND

Code	Item	Note	Q3 2025	Q3 2024	Accumulated from the beginning of the year to the end of this quarter	
					This year	Previous year
01	1. Revenues from sales and services rendered	20.1	137,132,708,318	69,184,308,855	356,934,513,169	184,810,196,291
02	2. Revenues deductions	20.1	-	-	-	-
10	3. Net revenues from sales and services rendered	20.1	137,132,708,318	69,184,308,855	356,934,513,169	184,810,196,291
11	4. Costs of goods sold	21	131,640,188,981	67,110,073,761	346,844,734,107	185,842,658,380
20	5. Gross profit from sales and services rendered		5,492,519,337	2,074,235,094	10,089,779,062	(1,032,462,089)
21	6. Financial income	20.2	19,290,713,553	20,073,950,981	74,447,847,964	67,426,725,393
22	7. Financial expenses	22	182,590,144	181,122,408	559,766,614	217,779,533
23	Of which: Interest expense		-	-	-	-
25	8. Selling expenses	23	4,051,181,606	3,739,893,234	12,376,470,666	11,665,039,455
26	9. General administration expenses	24	5,920,165,818	5,816,669,571	17,317,387,645	18,739,838,854
30	10. Net profits from operating activities		14,629,295,322	12,410,500,862	54,284,002,101	35,771,605,462
31	11. Other income		-	219,181,458	367,912,585	260,661,106
32	12. Other expenses		-	19,692,245	186,767,397	168,683,734
40	13. Other profits		-	199,489,213	181,145,188	91,977,372
50	14. Total net profit before tax		14,629,295,322	12,609,990,075	54,465,147,289	35,863,582,834
51	15. Current corporate income tax expenses	26.1	3,466,495,337	3,142,639,827	10,111,118,393	8,491,640,455
60	16. Profit after corporate income tax		11,162,799,985	9,467,350,248	44,354,028,896	27,371,942,379
70	17. Basic earnings per share	19.4	91.65	77.73	364.15	208.31
71	18. Diluted earnings per share	19.4	91.65	77.73	364.15	208.31

Tran Thi Mai Phuong
Preparer

Ho Minh Son
Chief Accountant

Tran Tien Hoang
General Director

October 15th, 2025

Viet Nam Vegetable Oils Industry Corporation –
Joint Stock Company

B03-DN

CASH FLOW STATEMENT
September 30th, 2025

VND

Code	Item	Note	Accumulated from the beginning of the year to the end of this quarter	
			This year	This year
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	Profit before tax		54,465,147,289	35,863,582,834
	<i>Adjustment for:</i>			
02	Depreciation and amortization	9,10,11	4,963,345,979	5,415,208,235
03	(Reversal of) provisions		-	-
04	Exchange rate differences from the revaluation of foreign currency monetary items		(1,021,451,852)	(1,847,067,765)
05	Profits/losses from investing activities		(61,720,835,694)	(20,062,729,886)
06	Interest expense	22	179,068,493	-
08	Operating profit before changes in working capital		(3,134,725,785)	19,368,993,418
09	Change in receivables		76,011,692,105	54,163,795,931
10	Change in inventories		4,978,619,203	25,116,780,572
11	Change in payables		(6,759,518,757)	2,931,812,937
12	Change in prepaid expenses		(570,786,799)	-
13	Corporate income tax paid		-	-
14	Interest paid		(179,068,493)	-
17	Other payments for operating activities		(1,261,178,907)	(1,721,412,390)
20	Net cash flows from (used in) operating activities		69,085,032,567	99,859,970,468
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
22	Proceeds from disposal of fixed assets		-	-
23	Payments for loans and purchases of debt instruments of other entities		(373,000,000,000)	(858,700,000,000)
24	Proceeds from loan recoveries, term deposits, and bonds		411,087,452,493	273,700,000,000
25	Equity investments in other entities		-	-
26	Proceeds from equity investments in other entities	12.2.1	-	-
27	Proceeds from loan interest, dividends, and profit distribution		3,757,437,968	30,944,787,431
30	Net cash flows from investing activities		41,844,890,461	(554,055,212,569)

Viet Nam Vegetable Oils Industry Corporation –
Joint Stock Company

B02-DN

CASH FLOW STATEMENT
September 30th, 2025

VND

Code	Item	Note	Accumulated from the beginning of the year to the end of this quarter	
			This year	This year
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	Proceeds from borrowings	18	114,660,386,000	
34	Payments for loan principal	18	(115,222,141,489)	(547,299,081)
36	Dividends paid	19.2	(121,794,395,000)	(146,160,000,000)
40	Net cash flows from financing activities		(122,356,150,489)	(146,707,299,081)
50	Net cash flows during the period		(11,426,227,461)	(600,902,541,182)
60	Opening balance		81,161,183,093	685,293,095,752
61	Effect of exchange rate changes on foreign currency translation		1,167,399,416	1,964,190,661
70	Closing balance	4	70,902,355,048	86,354,745,231


Tran Thi Mai Phuong
Preparer

October 15th, 2025


Ho Minh Son
Chief Accountant




Tran Tien Hoang
General Director

NOTES TO THE FINANCIAL STATEMENTS
September 30th, 2025

1. COMPANY INFORMATION

Viet Nam Vegetable Oils Industry Corporation – Joint Stock Company ("the Corporation") was equitized under Decision No. 446/QĐ-TTg dated March 31, 2014, by the Prime Minister of the Government and was granted the Business Registration Certificate for a Joint Stock Company No. 0300585984 on December 31, 2014, by the Ho Chi Minh City Department of Planning and Investment, and subsequent amendments to the Business Registration Certificates.

The principal activities during the current period of the Corporation are the production and trading of vegetable oil.

The Corporation's normal operating cycle is 12 months.

The Corporation has its registered head office at No. 58 Nguyen Binh Khiem, Da Kao Ward, District 1, Ho Chi Minh City, Vietnam, and one (01) branch located at No. 138 - 142 Hai Ba Trung, Da Kao Ward, District 1, Ho Chi Minh City, Vietnam.

The number of employees at the Corporation as of September 30th, 2025, is 55 (December 31, 2024: 57).

2. PRESENTATION BASIS

2.1 *Applied accounting standards and regimes*

The Corporation's interim financial statements are presented in Vietnamese Dong ("VND") in accordance with the accounting regime of Vietnamese enterprises, Vietnamese Accounting Standard No. 27 – Interim Financial Reporting, and other Vietnamese Accounting Standards issued by the Ministry of Finance according to:

- ▶ Decision No. 149/2001/QĐ-BTC dated December 31, 2001, on the issuance of four Vietnamese Accounting Standards (Phase 1);
- ▶ Decision No. 165/2002/QĐ-BTC dated December 31, 2002, on the issuance of six Vietnamese Accounting Standards (Phase 2);
- ▶ Decision No. 234/2003/QĐ-BTC dated December 30, 2003, on the issuance of six Vietnamese Accounting Standards (Phase 3);
- ▶ Decision No. 12/2005/QĐ-BTC dated February 15, 2005, on the issuance of six Vietnamese Accounting Standards (Phase 4); and
- ▶ Decision No. 100/2005/QĐ-BTC dated December 28, 2005, on the issuance of four Vietnamese Accounting Standards (Phase 5).

Accordingly, the interim financial statements are presented along with and the use of financial statements is not intended for parties not provided with information on the procedures, principles, and accounting practices in Vietnam, and furthermore, are not intended to present the financial position, results of operations, and cash flows according to the principles and accounting practices widely accepted in other countries and territories outside of Vietnam.

2.2 *Applied accounting book forms*

The accounting book form applied by the Corporation is General Journal.

2.3 *Fiscal year*

The Corporation's fiscal year starts on January 1 and ends on December 31.

2.4 *Accounting currency unit*

The interim financial statements are prepared in the accounting currency used by the Corporation, which is VND.

NOTES TO THE FINANCIAL STATEMENTS
September 30th, 2025

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, bank deposits, and highly liquid investments not exceeding 3 months that are readily convertible to known amounts of cash, and which are subject to insignificant risk of changes in value.

3.2 Inventories

Inventories are stated at the lower of cost to bring each product to its current location and condition and net realizable value.

Net realizable value represents the estimated selling price of inventories in the ordinary course of business, less the estimated costs of completion and selling expenses.

The Company applies the perpetual inventory system for accounting, with inventory values determined as follows:

- Raw materials, merchandise - Actual cost using the weighted average method.
- Finished goods and work in progress - Actual costs of raw materials and direct labor, along with related production overhead allocated based on normal activity levels, using the weighted average method.

Provision for devaluation of inventories

Provision for devaluation of inventories is established for the expected losses due to decreases in value (e.g., price declines, damage, quality issues, obsolescence) of raw materials, finished goods, and merchandise owned by the Company, based on reasonable evidence of impairment at the reporting date.

Increases or decreases in the balance of this provision are recognized as cost of goods sold in the Income Statements.

3.3 Accounts Receivable

Accounts receivable are presented in the financial statements at their carrying amount, including trade receivables and other receivables, together with a provision for doubtful debts.

The provision for doubtful debts represents the portion of accounts receivable that the Company estimates to be uncollectible as of the reporting date. Increases or decreases in the balance of the provision are recorded under general administrative expenses in the Income Statements.

NOTES TO THE FINANCIAL STATEMENTS
September 30th, 2025

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont)

3.4 Tangible fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any costs directly attributable to bringing the asset to its working condition for its intended use.

The costs of purchasing, upgrading, and renewing tangible fixed assets are recorded as an increase in the asset's original cost, and maintenance and repair expenses are accounted for in the income statement when incurred.

When a tangible fixed asset is sold or disposed of, any gain or loss resulting from the disposal of the asset (which is the difference between the net proceeds from the sale and the asset's carrying amount) is recognized in the income statement.

3.5 Intangible Fixed Assets

Intangible fixed assets are recognized at their original cost less accumulated amortization.

The original cost of intangible fixed assets includes the purchase price and any costs directly related to bringing the asset to its working condition for its intended use.

Expenditure on upgrading and renewing intangible fixed assets is added to the original cost of the asset, while other expenses are recognized in the income statement when incurred.

When an intangible fixed asset is sold or disposed of, any gain or loss arising from the disposal of the asset (which is the difference between the net proceeds from the sale and the asset's carrying amount) is recognized in the income statement.

Land Use Rights

Land use rights are recognized as intangible fixed assets, including the value of land use rights acquired or leased by the Corporation. The useful life of land use rights is assessed based on the duration of the land use rights. Accordingly, land use rights with a time limit are leased rights, which are amortized in the income statement over the lease term. Land use rights without a time limit are not amortized.

Prepaid land rents for land lease agreements effective before 2003 and for which land use rights certificates have been issued are recognized as intangible fixed assets in accordance with the provisions of Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on April 25, 2013, guiding the management, use, and depreciation of fixed assets ("Circular 45").

3.6 Depreciation and Amortization

Depreciation of tangible fixed assets and amortization of intangible fixed assets are calculated using the straight-line method over the estimated useful life of the assets as follows:

Buildings and structures	6 - 50 years
Machinery and equipment	5 - 12 years
Office equipment	3 - 5 years
Land use rights	25 years
Computer software	2 - 8 years

3.7 Investment Property

Investment property is presented at its original cost, including any transaction costs, less accumulated depreciation.

Expenditures related to investment property incurred after initial recognition are added to the carrying amount of the investment property when the Corporation is able to derive future economic benefits from the property that exceed its initially assessed performance.

NOTES TO THE FINANCIAL STATEMENTS
September 30th, 2025

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

3.7 Investment Property (continued)

Depreciation of investment property is calculated using the straight-line method over the estimated useful life of the properties as follows:

Buildings and structures	50 years
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Investment property is no longer presented on the balance sheet after it is sold or when the investment property is no longer in use and is deemed to no longer generate future economic benefits from its disposal.

A transfer from owner-occupied property or inventory to investment property occurs only when there is a change in the intended use, such as when the owner discontinues use of the asset and begins leasing it to another party or when the construction phase is completed. A transfer from investment property to owner-occupied property or inventory occurs only when there is a change in the intended use, such as when the owner begins using the property or starts to prepare it for sale. A transfer from investment property to owner-occupied property or inventory does not change the original cost or the carrying amount of the property at the date of transfer.

3.8 Borrowing Costs

Borrowing costs include interest on loans and other expenses directly related to the Corporation's borrowings, and are recognized as expenses incurred during the period.

3.9 Prepaid Expenses

Prepaid expenses include short-term or long-term prepaid expenses on the balance sheet and are amortized over the period of prepayment or the period during which the related economic benefits are expected to be realized from these costs.

3.10 Investments

Investments in Associated Companies

Investments in associated companies where the Corporation has significant influence are presented using the cost method.

Distributions from the accumulated net profit of associated companies after the Corporation has significant influence are recognized in the income statement. Other distributions are considered as part of the recovery of the investment and are deducted from the investment's carrying amount.

Investments in Other Entities

Investments in other entities are recognized at cost.

Held-to-Maturity Investments

Held-to-maturity investments are recognized at cost. After initial recognition, these investments are reported at their recoverable amount. Any impairment loss on these investments, if incurred, is recognized as a financial expense in the income statement and directly reduces the carrying amount of the investment.

Provision for Impairment of Investments

A provision for impairment of investments is made when there is clear evidence of a decline in the value of these investments at the end of the accounting period.

Changes in the provision balance are recognized as financial expenses in the income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

NOTES TO THE FINANCIAL STATEMENTS
September 30th, 2025

3.11 Accounts Payable and Accrued Expenses

Accounts payable and accrued expenses are recognized for amounts payable in the future related to goods and services received, regardless of whether the Corporation has received the supplier's invoice.

3.12 Foreign Currency Transactions

Transactions conducted in currencies other than the Corporation's functional currency (VND) are recorded using the actual exchange rate on the transaction date, based on the following principles:

- Transactions that result in receivables are recorded at the buying exchange rate of the commercial bank designated by the Corporation for customer payments; and
- Transactions that result in payables are recorded at the selling exchange rate of the commercial bank where the Corporation plans to make the transaction.

At the end of the accounting period, monetary items denominated in foreign currencies are revalued using the actual exchange rate at the date of the balance sheet, based on the following principles:

- Monetary items classified as assets are revalued at the buying exchange rate of the commercial bank where the Corporation regularly conducts transactions; and
- Monetary items classified as liabilities are revalued at the selling exchange rate of the commercial bank where the Corporation regularly conducts transactions.

All actual exchange rate differences arising are recognized in the income statement.

3.13 Profit Distribution

Net profit after corporate income tax may be distributed to shareholders after approval by the General Shareholders' Meeting and after the allocation of reserve funds according to the Company's Charter and the provisions of Vietnamese law.

The Corporation allocates the following reserve funds from its net profit after tax, based on the proposal of the Board of Directors and approved by the shareholders at the annual General Shareholders' Meeting:

Investment and Development Fund

This fund is allocated to support the expansion of operations or deep investments of the Corporation.

Reward and Welfare Fund

This fund is allocated for rewarding, providing material incentives, bringing collective benefits, and improving the welfare of employees, and is presented as a liability on the balance sheet.

Dividends

Dividends payable are proposed by the Board of Directors of the Corporation and are classified as a distribution of retained earnings in the equity section of the balance sheet until a resolution is made by the Board of Directors. At that point, dividends will be recognized as a payable liability on the balance sheet.

3.14 Revenue Recognition

Revenue is recognized when the Corporation is able to receive identifiable economic benefits with reasonable certainty. Revenue is determined based on the fair value of amounts received or receivable after deducting trade discounts, devaluation of sale and sales returns. The following specific conditions must also be met when recognizing revenue:

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

Sales Revenue

NOTES TO THE FINANCIAL STATEMENTS
September 30th, 2025

Sales revenue is recognized when the significant risks and rewards of ownership of the goods have been transferred to the buyer, typically coinciding with the point of delivery of the goods.

Service Revenue

Service revenue is recognized when the service has been provided and completed.

Interest Income

Revenue is recognized when interest is earned on an accrual basis (taking into account the return on the asset), unless the collectability of the interest is uncertain.

Dividend Income

Revenue is recognized when the right to receive the dividend payment from the Corporation is established.

3.15 Tax

Current Income Tax

Income tax assets and liabilities for the current year and prior years are determined by the amount expected to be recovered from or paid to the tax authorities, based on the tax rates and tax laws effective as of the end of the reporting period.

Current income tax is recognized in the income statement, except when the income tax arises in relation to an item directly recognized in equity, in which case, the current income tax is also recognized directly in equity.

The Corporation can only offset current income tax assets and current income tax liabilities when it has the legal right to offset the current income tax assets with the current income tax liabilities, and the Corporation intends to settle the current income tax liabilities and current income tax assets on a net basis.

3.15 Tax (Continued)

Deferred Income Tax

Deferred income tax is recognized for temporary differences at the end of the reporting period between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

Deferred income tax liabilities are recognized for all taxable temporary differences, except:

- ▶ Deferred income tax liabilities arising from the initial recognition of an asset or liability in a transaction that does not affect either the accounting profit or the taxable income (or tax loss) at the time of the transaction; and
- ▶ Taxable temporary differences associated with investments in subsidiaries, associates, and joint ventures when the Corporation can control the timing of the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred income tax assets are recognized for all deductible temporary differences, the carryforward of unused tax losses, and unused tax incentives, when it is probable that taxable profits will be available in the future to utilize the deductible temporary differences, tax losses, and unused tax incentives, except:

- ▶ Deferred tax assets arising from the initial recognition of an asset or liability in a transaction that does not affect either the accounting profit or the taxable income (or tax loss) at the time of the transaction; and

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

- ▶ For deductible temporary differences arising from investments in subsidiaries, associates, and joint ventures, deferred income tax assets are recognized when it is probable that the

NOTES TO THE FINANCIAL STATEMENTS
September 30th, 2025

temporary differences will be reversed in the foreseeable future and there is taxable income available to utilize the temporary differences.

The carrying amount of deferred income tax assets must be reviewed at the end of the reporting period and should be reduced to the amount that ensures sufficient taxable income to utilize part or all of the deferred income tax asset. Deferred income tax assets that were not previously recognized should be reviewed at the end of the reporting period and recognized when it is probable that there will be sufficient taxable income in the future to utilize these unrecognized deferred income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined using the tax rates expected to apply to the period when the asset is realized or the liability is settled, based on the tax rates and tax laws effective at the end of the reporting period.

Deferred income tax is recognized in the income statement, except when the income tax arises in relation to an item directly recognized in equity, in which case, deferred income tax is also recognized directly in equity.

The Corporation can only offset deferred income tax assets and deferred income tax liabilities when it has the legal right to offset current income tax assets with current income tax liabilities and deferred income tax assets and deferred income tax liabilities related to income taxes administered by the same tax authority for the same taxable entity, or when the Corporation intends to settle current income tax liabilities and current income tax assets on a net basis, or recover assets simultaneously with the settlement of liabilities in future periods when significant amounts of deferred income tax liabilities or deferred income tax assets are settled or recovered.

3.16 Related Parties

Parties are considered related to the Corporation if one party has the ability, directly or indirectly, to control the other party or to significantly influence the other party in making financial and operating decisions, or when the Corporation and the other party are subject to common control or significant common influence. Related parties may be companies or individuals, including close family members of those individuals.

Viet Nam Vegetable Oils Industry Corporation –
Joint Stock Company

B09-DN

NOTES TO THE FINANCIAL STATEMENTS
September 30th, 2025

4. CASH

		VND
	Closing balance	Opening balance
Cash on hand	1,748,801	7,448,801
Bank deposits	40,900,606,247	31,153,734,292
Cash equivalents	30,000,000,000	50,000,000,000
TOTAL	70,902,355,048	81,161,183,093

5. SHORT-TERM TRADE RECEIVABLES

		VND
	Closing balance	Opening balance
<i>Related parties (Note 27)</i>	36,057,640,342	37,976,794,832
Sumitomo Corporation Vietnam LLC, HCMC Branch	1,817,856,000	4,847,850,000
Sumitomo Corporation Asia & Oceania Pte Ltd	-	-
Others	-	-
TOTAL	37,875,496,342	52,438,684,778
Short-term allowances for doubtful debts	-	-
NET VALUE	37,875,496,342	52,438,684,778

6. SHORT-TERM LOANS RECEIVABLES

Loans receivable related to pledged loans with individuals and organizations as of 10/2025 – 03/2026, with an interest rate of 6.5%-5% per annum.

<i>Borrower</i>	<i>Closing balance</i>	<i>Maturity Date</i>
	(VND)	
Nhat Vinh Food Company Limited	215,000,000,000	October 11, 2025
ATO Investment Joint Stock Company	200,000,000,000	October 11, 2025
TVH Trading Investment Joint Stock Company		
Contract No. 032024/HĐV/VOC-TVH	179,800,000,000	January 17, 2026
Contract No. 042024/HĐV/VOC-TVH	215,000,000,000	January 19, 2026
Contract No. 052024/HĐV/VOC-TVH	170,000,000,000	February 7, 2026
Contract No. 062024/HĐV/VOC-TVH	75,000,000,000	October 10, 2025
YOUTH FUTURE INVESTMENT-TRADING JSC		
Contract No. 012025/HĐV/VOC-TLT	160,000,000,000	March 27, 2026
Contract No. 022025/HĐV/VOC-TLT	173,000,000,000	March 28, 2026
TOTAL	1,387,800,000,000	
<i>In which</i>		
Receivables from other parties	1,387,800,000,000	
Receivables from related parties (Note 27)		

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7. OTHER RECEIVABLES

	VND	
	<i>Closing balance</i>	<i>Opening balance</i>
Short-term	59,245,638,485	57,681,626,197
Dividends receivable		
Loan interest	47,518,219,176	56,533,287,671
Deposit	869,222,109	803,500,000
Others	66,920,000	344,838,526
Long-term		
Deposit interest rate	14,177,668,162	11,122,718,237
Others		
TOTAL	73,423,306,647	68,804,344,434
<i>Of which:</i>		
Related parties (Note 27)	10,834,757,200	-
Others	62,588,549,447	68,804,344,434

8. INVENTORIES

	VND	
	<i>Closing balance</i>	<i>Opening balance</i>
Goods in transit	-	8,144,388,000
Merchandise	1,143,261,258	2,685,733,708
Raw materials	18,789,710,638	1,726,564,462
Finished products	22,067,186,925	34,257,414,483
Tools and equipment	1,433,545,836	1,598,223,207
TOTAL	43,433,704,657	48,412,323,860
Allowances for inventories		-
NET VALUE	43,433,704,657	48,412,323,860

9. TANGIBLE FIXED ASSETS

	VND			
	<i>Buildings and structures</i>	<i>Machinery and equipment</i>	<i>Office equipment</i>	<i>Total</i>
Historical cost				
Opening balance	157,473,214,517	126,046,074,298	4,436,029,583	287,955,318,398
New purchases of the year	-	-	-	-
Disposal	-	-	-	-
Closing balance	157,473,214,517	126,046,074,298	4,436,029,583	287,955,318,398
<i>Of which:</i>				
Fully depreciated	29,514,725,445	100,686,604,842	2,829,627,013	133,030,957,300

Accumulated depreciation

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Opening balance	(104,663,603,820)	(120,894,701,136)	(4,110,138,713)	(229,668,443,669)
Depreciation during the year	(3,444,491,989)	(1,149,189,097)	(147,363,993)	(4,741,045,079)
Disposal	-	-	-	-
Closing balance	<u>(108,108,095,809)</u>	<u>(122,043,890,233)</u>	<u>(4,257,502,706)</u>	<u>(234,409,488,748)</u>
Net value				
Opening balance	<u>52,809,610,697</u>	<u>5,151,373,162</u>	<u>325,890,870</u>	<u>58,286,874,729</u>
Closing balance	<u>49,365,118,708</u>	<u>4,002,184,065</u>	<u>178,526,877</u>	<u>53,545,829,650</u>

10. INTANGIBLE FIXED ASSETS

	VND		
	<i>Land Use Rights</i>	<i>Computer Software</i>	<i>Total</i>
Historical cost			
Opening balance and Closing balance	<u>2,595,135,240</u>	<u>2.194.948.000</u>	<u>4.790.083.240</u>
Of which:			
Fully depreciated	-	<u>2.194.948.000</u>	<u>2.194.948.000</u>
Accumulated Depreciation			
Opening balance	(2,055,457,689)	(2.194.948.000)	(4.146.385.621)
Depreciation during the year	(78,015,051)	-	(78,015,051)
Closing balance	<u>(2,133,472,740)</u>	<u>(2.194.948.000)</u>	<u>(4,328,420,740)</u>
Net value			
Opening balance	<u>539,677,551</u>	-	<u>539,677,551</u>
Closing balance	<u>461,662,500</u>	-	<u>461,662,500</u>

11. INVESTMENT PROPERTY

	VND
	<i>Buildings and structures</i>
Historical cost	
Opening balance and Closing balance	<u>11.797.057.729</u>
Accumulated Depreciation	
Opening balance	(7,773,278,811)
Depreciation during the year	(144,285,849)
Closing balance	<u>(7,917,564,660)</u>
Net value	
Opening balance	<u>4,023,778,918</u>
Closing balance	<u>3,879,493,069</u>

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The fair value of the investment property has not been formally appraised and determined as of September 30, 2025. However, the Board of Management of the Corporation believes that the fair value of the investment property exceeds the remaining book value at the end of the accounting period.

12. FINANCIAL INVESTMENTS

12.1 Held-to-maturity investments

	VND	
	Closing balance	Opening balance
Other short-term investments	-	103,700,000,000
Bonds - Rong Viet Joint Stock Securities Company (*)		103,700,000,000
TOTAL	-	103,700,000,000

(*) These bonds have a ten-month maturity and yield an annual interest rate of 8%.

12.2 Long-term financial investments

	VND	
	Closing balance	Opening balance
<i>Investments in associated companies (Note 12.2.1)</i>	378,763,488,686	378,763,488,686
<i>Long-term investments held to maturity (Note 12.2.2)</i>	94,777,452,000	94,777,452,000
TOTAL	473,540,940,686	473,540,940,686
Provision for long-term financial investments	(47.192.438.524)	(47.192.438.524)
NET VALUE	426,348,502,162	426,348,502,162
<i>Of which:</i>		
<i>Investments in associated companies</i>	331.571.050.162	331,571,050,162
<i>Long-term investments held to maturity</i>	94.777.452.000	94,777,452,000

12.2.1 Investments in associated companies

At the end of the accounting period, the details of the investments in associated companies are as follows:

Name	Closing balance			Opening balance		
	Ownership	Investment Amount	Provision	Ownership	Investment Amount	Provision
	%	VND		%	VND	
Tuong An Vegetable Oil Joint Stock Company (i)	26,54	247.049.222.600	-	26,54	247.049.222.600	-
LG Vina Cosmetics Company Limited (ii)	40,00	84.521.827.562	-	40,00	84.521.827.562	-
Kido Nha Be Cooking Oil Company (formerly Golden Hope Nha Be Cooking Oil Company) (iii)	49,00	47.192.438.524	(47.192.438.524)	49,00	47.192.438.524	(47.192.438.524)
TOTAL		378.763.488.686	(47.192.438.524)		378.763.488.686	(47.192.438.524)

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- (i) Tuong An Vegetable Oil Joint Stock Company ("TAC") is a joint stock company established under the Enterprise Law of Vietnam, granted Business Registration Certificate No. 0303498754 by the Ho Chi Minh City Department of Planning and Investment on September 27, 2004, along with subsequent amendments to the certificate. TAC's main activities this year include the production, trade, and export of processed products from animal and vegetable fats and oils, from oilseeds, coconut paste; manufacturing and trading various types of packaging; and exporting raw materials for processing in the vegetable oil industry.
- (ii) LG Vina Cosmetics Company Limited ("LG Vina") is a limited liability company with more than two members, established under the Enterprise Law of Vietnam, granted Business Registration Certificate No. 3600254869 by the Dong Nai Province Department of Planning and Investment on October 22, 1997, along with subsequent amendments to the certificate. LG Vina's main activities this year are the production and trade of cosmetic products. LG Vina is registered at the Nhon Trach 2 Industrial Zone, Hiep Phuoc Commune, Nhon Trach District, Dong Nai Province, Vietnam.
- (iii) Kido Nha Be Company Limited ("Kido Nha Be") (formerly known as Golden Hope Nha Be Cooking Oil Company) is a limited liability company with more than two members, established under the Enterprise Law of Vietnam, granted Business Registration Certificate No. 0300832672 by the Ho Chi Minh City Department of Planning and Investment on September 9, 2008, along with subsequent amendments to the certificate. Kido Nha Be's main activities this year include the production and trade of animal and vegetable fats and oils. Golden Hope's registered office is located at 370 Go O Moi, Neighborhood 2, Phu Thuan Ward, District 7, Ho Chi Minh City, Vietnam.

12. FINANCIAL INVESTMENTS (cont)

12.2 Long-term financial investments (cont)

12.2.2 Long-term investments held to maturity

A term deposit due on September 1, 2026, at Bangkok Bank Public Company Limited, Ho Chi Minh City Branch, with a fixed interest rate of 6.5%.

13. SHORT-TERM ACCOUNTS PAYABLE TO SUPPLIERS

	VND	
	Closing balance	Opening balance
Baid Argo Products (Pvt) Ltd		6,464,563,056
Related Parties (Note 27)		327,754,267
Others	207,994,618	582,019,819
TOTAL	11,117,906,132	7,374,337,142

14. SHORT-TERM ADVANCES FROM CUSTOMERS

	VND	
	Closing balance	Opening balance
Minh Phu Food Import-Export Joint Stock Company	2,000,000,000	2,000,000,000
An Hung Phuoc Import-Export Limited Liability Company	2,046,703,700	2,046,703,700
Others related parties (notes 27)		
Others	1,740,532,488	1,905,807,859
TOTAL	5,787,236,188	5,952,511,559

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15. TAXES

				VND
	<i>Opening balance</i>	<i>Increase During the Year</i>	<i>Decrease During the Year</i>	<i>Closing balance</i>
Value-added tax	(36,563,193,445)	(22,201,905,163)	20,236,737,959	(38,528,360,649)
Corporate income tax	(19,097,415,942)	-	10,111,118,393	(8,986,297,549)
Personal income tax	229,030,370	1,371,261,802	(1,549,081,801)	51,210,371
Land rent	1,067,001,545	1,484,661,000	(1,649,729,650)	901,932,895
TOTAL	(54,364,577,472)	(19,345,982,361)	27,149,044,901	(46,561,514,932)
<i>Of which:</i>				
<i>Deductible VAT</i>	(36,563,193,445)			(38,528,360,649)
<i>Overpaid taxes</i>	(19,097,415,942)			(8,986,297,549)
<i>Payable taxes</i>	1,296,031,915			953,143,266

16. OTHER SHORT-TERM PAYABLES

		VND
	<i>Closing balance</i>	<i>Opening balance</i>
Payables for equitization	12,716,244,592	12.716.244.592
Other payables and obligations	374,322,095	371,484,714
TOTAL	13,090,566,687	13,087,729,306
<i>Of which:</i>		
<i>Others</i>	13,090,566,687	13,087,729,306

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18. LOANS AND BORROWINGS

VND

	<i>Opening balance</i>	<i>Loan Receipts</i>	<i>Loan Repayments</i>	<i>Revaluation</i>	<i>Closing balance</i>
Short-term	1,102,613,917	114,660,386,000	(115,222,141,489)	-	540,858,428
Bank loan		114,660,386,000	(114,660,386,000)		-
Long-term debts due (Note 18.1)	1,102,613,917		(561,755,489)	-	540,858,428
Long-term	5,344,140,125	-	-	183,267,201	5,527,407,326
Industrial Urban Development JSC No 2 (Note 18.1)	5,344,140,125	-	-	183,267,201	5,527,407,326
TOTAL	<u>6,446,754,042</u>	<u>114,660,386,000</u>	<u>(115,222,141,489)</u>	<u>183,267,201</u>	<u>6,068,265,754</u>

18.1 Long-term debts

Details of interest-free unsecured debt related to the land lease for the construction of a factory in Nhon Trach II Industrial Park, Nhon Trach District, Dong Nai Province under the Land Lease Contract No. 115/1988/HDTD dated May 12, 1988, are presented as follows:

<i>Lender</i>	<i>Closing balance</i> (VND)	<i>(USD)</i>	<i>Maturity Date</i>	<i>Purpose</i>
Industrial Urban Development JSC No 2	<u>6,068,265,754</u>	230,733	May 12, 2028	Contributed capital to establish LG Vina Cosmetics Co., Ltd.
<i>Of which:</i>				
Long-term debts due	540,858,428			
Long-term debts	5,527,407,326			

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19. EQUITY

19.1 Changes in Owners' Equity

				VND
	<i>Contributed capital</i>	<i>Development Investment Fund</i>	<i>Undistributed After-Tax Profit</i>	<i>Total</i>
Previous Year				
Opening balance	1.218.000.000.000	21.541.711.415	1,024,842,792,343	2,264,384,503,758
Net profit for the year	-	-	51,907,473,361	51,907,473,361
Declared dividends	-	-	(146,160,000,000)	(146,160,000,000)
Bonuses for the Board of Directors and Board of Management	-	-	(1,000,000,000)	(1,000,000,000)
Appropriations to bonus and welfare funds	-	-	(4,800,000,000)	(4,800,000,000)
Closing balance	<u>1.218.000.000.000</u>	<u>21.541.711.415</u>	<u>924,790,265,704</u>	<u>2,164,331,977,119</u>
This Year				
Opening balance	1.218.000.000.000	21.541.711.415	924,790,265,704	2,164,331,977,119
Net profit after tax for the year	-	-	44,354,028,896	44,354,028,896
Dividend payments	-	-	(121,800,000,000)	(121,800,000,000)
Appropriations to bonus and welfare funds	-	-	(2,000,000,000)	(2,000,000,000)
Bonuses for the Board of Directors and Board of Management	-	-	(1,000,000,000)	(1,000,000,000)
Closing balance	<u>1.218.000.000.000</u>	<u>21.541.711.415</u>	<u>844,344,294,600</u>	<u>2,083,886,006,015</u>

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19. EQUITY (cont)

19.2 Transactions with Owners and Dividend Distribution

	VND	
	<i>This Year</i>	<i>Previous Year</i>
Contributed capital		
Opening balance and Closing balance	<u>1,218,000,000,000</u>	<u>1,218,000,000,000</u>
Dividends		
Declared dividends	121,800,000,000	146,160,000,000
Paid dividends	121,800,000,000	146,160,000,000

19.3 Shares

	<i>Closing balance</i>		<i>Opening balance</i>	
	<i>Number of Shares</i>	<i>Value VND</i>	<i>Number of Shares</i>	<i>Value VND</i>
Approved Shares	121,800,000	1,218,000,000,000	121,800,000	1,218,000,000,000
Shares Issued and Contributed Common Shares	121,800,000	1,218,000,000,000	121,800,000	1,218,000,000,000

19.4 Earnings Per Share

The Company uses the following information to calculate basic and diluted earnings per share:

	<i>Accumulated from the beginning of the year to the end of the quarter</i>	
	<i>This Year</i>	<i>Previous Year</i>
After-tax Profit (VND)	44,354,028,896	27,371,942,379
Less: Appropriation to Bonus and Welfare Funds (VND)		<u>(2,000,000,000)</u>
Less: Appropriation to Bonus and Welfare Funds (VND)	44,354,028,896	25,371,942,379
Weighted Average Number of Outstanding Common Shares (shares)	121,800,000	121,800,000
Earnings Per Share (VND)		
- Basic Earnings Per Share	364.15	208.31
- Diluted Earnings Per Share	364.15	208.31

There is no potential decline in the number of outstanding common shares in the period.

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20. REVENUE

20.1 Revenues from sales and services rendered

	Q3 2025	VND Q3 2024
Total Revenue	137,132,708,318	69,184,308,855
Revenue from sales of merchandises	98,817,796,670	48,899,840,000
Revenue from sales of finished goods	38,019,097,382	19,635,687,445
Revenue from services rendered	257,976,600	606,520,013
Other revenue	37,837,666	42,261,397
Revenue deductions	-	-
Net Revenue	137,132,708,318	69,184,308,855
Of which:		
Related parties (Note 27)	254,274,256,956	294,941,219,876
Others	(117,141,548,638)	(225,756,911,021)

20.2 Financial income

	Q3 2025	VND Q3 2024
Interest income	19,266,960,978	20,062,729,886
Exchange rate differences	23,752,575	11,221,095
Dividends	-	-
TOTAL	19,290,713,553	20,073,950,981

21. COST OF GOODS SOLD

	Q3 2025	VND Q3 2024
Cost of goods sold	94,976,440,658	94,976,440,658
Cost of finished goods sold	36,322,222,425	66,706,734,183
Cost of services rendered	48,095,283	48,095,283
Others	293,430,615	355,244,295
TOTAL	131,640,188,981	67,110,073,761

22. FINANCIAL EXPENSES

	Q3 2025	VND Q3 2024
Interest expenses	179,068,493	-
Loss from exchange rate differences	3,521,651	181,122,408
Others	-	-
TOTAL	182,590,144	181,122,408

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23. SELLING EXPENSES

		VND
	Q3 2025	Q3 2024
Salaries	1,675,705,279	1,704,966,464
Transportation expenses	237,887,496	236,791,550
Depreciation and amortization	1,168,921,582	1,237,683,791
Other expenses	966,467,249	560,451,429
TOTAL	4,051,181,606	3,739,893,234

24. GENERAL ADMINISTRATIVE EXPENSES

		VND
	Q3 2025	Q3 2024
Salaries	1,963,348,488	2,203,318,136
Outside services	3,661,525,778	3,423,687,180
Depreciation and amortization	60,727,551	68,253,764
Other expenses	234,564,001	121,410,491
TOTAL	5,920,165,818	5,816,669,571

25. PRODUCTION AND BUSINESS EXPENSES BY FACTORS

		VND
	Q3 2025	Q3 2024
Raw material	123,539,791,081	138,115,399,422
Outside services	4,605,177,305	4,587,836,490
Salaries	4,882,598,311	5,319,835,238
Depreciation and amortization	1,311,723,499	1,388,011,921
Other expenses	1,203,231,250	681,861,920
TOTAL	135,542,521,446	150,092,944,991

26. CORPORATE INCOME TAX

The Company is required to pay corporate income tax at a rate of 20% on taxable income.

The Company's tax liability is subject to review by tax authorities. Differences between the reported tax and amounts determined by the tax authorities may arise due to differing interpretations of tax laws and regulations, and the tax liability is finalized based on the official financial statements and decisions made by the authorities.

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26. CORPORATE INCOME TAX (cont)

	VND	
	<i>Accumulated from the beginning of the year to the end of the quarter</i>	
	<i>This Year</i>	<i>Previous Year</i>
Total profit before tax	54,465,147,289	35,863,582,834
Corporate income tax (tax rate 20%)	10,893,029,457	7,172,716,567
<i>Adjustments:</i>		
Non-deductible expenses	1,609,824,259	1,711,762,019
Income from activities not subject to corporate income tax	(2,391,735,323)	(392,838,131)
Loss transferred during the period		
Corporate income tax expense	10,111,118,393	8,491,640,455

26.1 Current corporate income tax

Current corporate income tax liabilities are determined based on the taxable income of the current period. Taxable income of the Company differs from the income reported in the financial statements as it excludes income or expenses not taxable or deductible, including items subject to tax at rates different from the statutory rate. The current corporate income tax liability of the Company is calculated at the rate applicable until the reporting date.

	VND	
	<i>Accumulated from the beginning of the year to the end of the quarter</i>	
	<i>This Year</i>	<i>Previous Year</i>
Corporate income tax expense	10,111,118,393	8,491,640,455
TOTAL	10,111,118,393	8,491,640,455

27. TRANSACTIONS WITH RELATED PARTIES

The list of related parties with control or significant influence over the Company and their transactions with the Company as of September 30, 2025, is as follows:

<i>Related Party</i>	<i>Relationship</i>
Kido Group Corporation ("KDC")	Parent Company
TAC	Associate Company
KDNB	Associate Company
Mr. Tran Kim Thanh	Chairman of the Board of Directors
Mr. Tran Le Nguyen	Member of the Board of Directors
Ms. Nguyen Thi Xuan Lieu	Member of the Board of Directors
Ms. Nguyen Mai Thi	Head of the Supervisory Board
Ms. Nguyen Thi Ngoc Chi	Member of the Supervisory Board
Ms. Huynh Ngoc Nu Phuong Nga	Member of the Supervisory Board
Mr. Tran Tien Hoang	General Director
Mr. Bui Thanh Tung	Deputy General Director
Mr. Ho Minh Son	Chief Accountant

Conditions and Terms of Transactions with Related Parties:

Transactions with related companies include all transactions conducted with companies to which the Company is connected through investment relationships, receipt of investment, or

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a common investor, and therefore are members of the same company group. Sales and purchase transactions with related parties are carried out at standard market-listed prices and terms. The balances of receivables and payables at the end of the financial year are unsecured, non-interest-bearing, and will be settled in cash.

Major transactions of the Corporation with related parties during the period include:

VND

<i>Related Party</i>	<i>Transaction Details</i>	<i>30/09/2025</i>	<i>31/12/2024</i>
TAC	Sale of raw materials and goods	242,045,354,495	268,446,988,931
	Purchase of raw materials and goods	174,627,700	11,718,566,250
	Dividends received	10,791,277,200	10,791,277,200
Kido Nha Be	Sale of raw materials and goods		
	Purchase of goods	19,430,320	118,104,420
	Provision of services	950,870,070	1,701,303,210
	Purchase of services	34,829,150	61,416,000
("KDC")	Purchase of raw materials, finished products		111,885,649
	Office rental deposit refund		1,294,777,247
	Provision of services	237,484,000	636,900,969
	Purchase of services	18,084,021	60,000,000

27. TRANSACTIONS WITH RELATED PARTIES (cont)

At the end of the accounting period, the receivables and payables with related parties are as follows:

VND

<i>Related Party</i>	<i>Transaction Details</i>	<i>Closing balance</i>	<i>Opening balance</i>
Short-term receivables			
TAC	Sale of raw materials and provision of services	36,004,882,774	37,605,481,200
Kido-Nha Be	Provision of services	52,757,568	371,313,632
		36,057,640,342	37,976,794,832
Other receivables			
KDC	Parent company		
	Purchase of services	41,180,000	-
TAC	Associate company		
	Dividends distributed	10,791,277,200	-
	Provide Services	2,300,000	-
		10,834,757,200	-
Short-term payables to suppliers			
KDC	Parent company		
	Purchase of goods	10,909,911,514	-

Income of the members of the Board of Directors, Board of Management, and Supervisory Board:

VND

Viet Nam Vegetable Oils Industry Corporation –
Joint Stock Company

B09-DN

NOTES TO THE FINANCIAL STATEMENTS (cont)
September 30th, 2025

*Accumulated from the beginning of the
year to the end of the quarter*

	<i>This Year</i>	<i>Previous Year</i>
Board of Directors	760,000,000	650,000,000
Board of Management	108,000,000	108,000,000
Supervisory Board	1,285,200,000	2,142,959,999
TOTAL	1,285,200,000	2,142,959,999

28. OPERATING LEASE COMMITMENTS

The Corporation is currently leasing office space under operating lease agreements. As of the end of the accounting period, future lease payments under these operating lease contracts are presented as follows:

		<i>VND</i>
	<i>Closing balance</i>	<i>Opening balance</i>
Less than 1 year	3,505,260,000	1,109,760,000
From 1 to 5 years	1,849,600,000	2,681,920,000
TOTAL	5,354,860,000	3,791,680,000


 Tran Thi Mai Phuong
 Preparer


 Ho Minh Son
 Chief Accountant


 Tran Tien Hoang
 General Director

October 15th, 2025