

SA GIANG IMPORT EXPORT CORPORATION

INTERIM SEPARATE FINANCIAL STATEMENTS

THE FOURTH QUARTER OF 2025

SEPARATE INTERIM BALANCE SHEET*for the fourth quarter of 2025**As of December 31, 2025*

Unit: VND

| INDICATORS | Code | Explanation | At end of period | At beginning of year |
|---|------------|-------------|------------------------|------------------------|
| (1) | (2) | (3) | (4) | (5) |
| A - CURRENT ASSETS | 100 | | 290,130,160,921 | 285,944,287,115 |
| I. Cash and cash equivalents | 110 | 3 | 30,251,955,721 | 21,456,055,094 |
| 1. Cash | 111 | | 30,251,955,721 | 21,456,055,094 |
| 2. Cash equivalents | 112 | | - | - |
| II. Short-term investments | 120 | | - | 85,000,000,000 |
| 1. Trading securities | 121 | | | |
| 2. Provision for decline in value of trading securities | 122 | | | |
| 3. Held-to-maturity investments | 123 | 4a | - | 85,000,000,000 |
| III. Short-term receivables | 130 | | 155,639,516,415 | 82,460,145,162 |
| 1. Short-term trade accounts receivable | 131 | 5 | 95,920,451,085 | 68,038,671,474 |
| 2. Short-term prepayments to suppliers | 132 | 6 | 15,027,067,516 | 12,529,859,862 |
| 3. Short-term internal receivables | 133 | | | |
| 4. Receivable according to construction contract prog | 134 | | | |
| 5. Short-term loan receivable | 135 | 35 | 44,300,000,000 | - |
| 6. Other short-term receivables | 136 | | 835,997,814 | 2,335,613,826 |
| 7. Provision for doubtful short-term receivables (*) | 137 | | (444,000,000) | (444,000,000) |
| 8. Assets missing pending resolution | 139 | | | |
| IV. Inventory | 140 | 9 | 90,154,939,105 | 88,663,001,654 |
| 1. Inventory | 141 | | 92,791,939,105 | 89,702,001,654 |
| 2. Provision for decline in value of inventories (*) | 149 | | (2,637,000,000) | (1,039,000,000) |
| V. Other current assets | 150 | | 14,083,749,680 | 8,365,085,205 |
| 1. Short-term prepaid expenses | 151 | 10a | 2,610,625,700 | 215,735,325 |
| 2. Value added tax ("VAT") to be reclaimed | 152 | | 11,473,123,980 | 8,149,349,880 |
| 3. Taxes and other amounts receivable from the State | 153 | | | |
| 4. Government bond repurchase transactions | 154 | | | |
| 5. Other current assets | 155 | | | |
| B - LONG-TERM ASSETS | 200 | | 316,299,046,721 | 164,514,728,733 |
| I. Long-term receivables | 210 | | | |
| 1. Long-term customer receivables | 211 | | | |
| 2. Long-term prepayment to seller | 212 | | | |
| 3. Business capital in affiliated units | 213 | | | |
| 4. Long-term internal receivables | 214 | | | |
| 5. Long-term loan receivable | 215 | | | |
| 6. Other long-term receivables | 216 | | | |
| 7. Provision for long-term doubtful receivables | 219 | | | |
| II. Fixed assets | 220 | | 163,033,454,417 | 146,448,527,369 |
| 1. Tangible fixed assets | 221 | 11 | 162,730,266,842 | 146,038,211,249 |
| - Historical cost | 222 | | 332,254,344,859 | 295,914,317,211 |

| | | | | |
|--|------------|-----|------------------------|------------------------|
| - Accumulated depreciation (*) | 223 | | (169,524,078,017) | (149,876,105,962) |
| 2. Financial leased fixed assets | 224 | | | |
| - Historical cost | 225 | | | |
| - Accumulated depreciation (*) | 226 | | | |
| 3. Intangible fixed assets | 227 | | 303,187,575 | 410,316,120 |
| - Historical cost | 228 | | 532,700,000 | 532,700,000 |
| - Accumulated amortisation (*) | 229 | | (229,512,425) | (122,383,880) |
| III. Investment real estate | 230 | | | |
| - Original price | 231 | | | |
| - Accumulated depreciation value (*) | 232 | | | |
| IV. Long-term assets in progress | 240 | | 13,476,867,365 | 3,967,289,330 |
| 1. Long-term unfinished production and business costs | 241 | | | |
| 2. Construction in progress | 242 | 12 | 13,476,867,365 | 3,967,289,330 |
| V. Long-term financial investment | 250 | | 118,395,000,000 | - |
| 1. Investment in subsidiaries | 251 | | 118,395,000,000 | - |
| 2. Investment in joint ventures and associates | 252 | | | |
| 3. Investing capital in other units | 253 | | | |
| 4. Long-term financial investment reserve(*) | 254 | | | |
| 5. Held-to-maturity investment | 255 | | | |
| VI. Other long-term assets | 260 | | 21,393,724,939 | 14,098,912,034 |
| 1. Long-term prepaid expenses | 261 | 10b | 16,656,975,429 | 10,727,071,090 |
| 2. Deferred income tax assets | 262 | | 4,736,749,510 | 3,371,840,944 |
| 3. Long-term equipment, supplies and spare parts | 263 | | | |
| 4. Other long-term assets | 268 | | | |
| TOTAL ASSETS (270 = 100 + 200) | 270 | | 606,429,207,642 | 450,459,015,848 |
| C - LIABILITIES | 300 | | 142,429,900,631 | 104,300,459,841 |
| I. Short-term liabilities | 310 | | 117,502,845,285 | 79,027,262,122 |
| 1. Short-term trade accounts payable | 311 | 13 | 30,651,282,675 | 18,215,859,627 |
| 2. Short-term advances from customers | 312 | 14 | 7,386,267,011 | 6,278,388,450 |
| 3. Tax and other payables to the State | 313 | 15 | 27,264,476,816 | 3,647,432,072 |
| 4. Payables to employees | 314 | | 31,205,990,103 | 25,284,602,137 |
| 5. Short-term accrued expenses | 315 | | 1,699,410,619 | 1,527,197,108 |
| 6. Short-term internal payables | 316 | | | |
| 7. Payable according to construction contract progress | 317 | | | |
| 8. Short-term unrealized revenue | 318 | | | |
| 9. Other short-term payables | 319 | 17 | 2,081,516,494 | 2,035,828,881 |
| 10. Short-term loans and financial leases | 320 | 18 | 13,066,698,070 | 20,326,389,090 |
| 11. Short-term payables provision | 321 | | - | - |
| 12. Bonus and welfare funds | 322 | | 4,147,203,497 | 1,711,564,757 |
| 13. Price stabilization fund | 323 | | | |
| 14. Government bond repurchase transactions | 324 | | | |
| II. Long-term liabilities | 330 | | 24,927,055,346 | 25,273,197,719 |
| 1. Long-term payables to suppliers | 331 | | | |
| 2. Long-term prepayment by buyer | 332 | | | |
| 3. Long-term payable expenses | 333 | | | |
| 4. Internal payables on working capital | 334 | | | |
| 5. Long-term internal payables | 335 | | | |
| 6. Long-term unrealized revenue | 336 | | | |

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|---|------------|----|------------------------|------------------------|
| 7. Other long-term payables | 337 | | | |
| 8. Long-term loans and financial leases | 338 | | | |
| 9. Convertible bonds | 339 | | | |
| 10. Preferred stock | 340 | | | |
| 11. Deferred income tax payable | 341 | | | |
| 12. Provision for long-term liabilities | 342 | | 19,603,810,620 | 14,309,605,120 |
| 13. Fund for science and technology development | 343 | 16 | 5,323,244,726 | 10,963,592,599 |
| D - OWNER'S EQUITY | 400 | | 463,999,307,011 | 346,158,556,007 |
| I. Capital and reserves | 410 | | 463,999,307,011 | 346,158,556,007 |
| 1. Owners' capital | 411 | 23 | 71,475,800,000 | 71,475,800,000 |
| - Ordinary shares with voting rights | 411a | | 71,475,800,000 | 71,475,800,000 |
| 2. Share capital surplus | 412 | | | |
| 3. Bond conversion option | 413 | | | |
| 4. Other owners' capital | 414 | | | |
| 5. Treasury stock (*) | 415 | | | |
| 6. Asset revaluation difference | 416 | | | |
| 7. Exchange rate difference | 417 | | | |
| 8. Investment and development funds | 418 | | 15,962,558,817 | 15,962,558,817 |
| 9. Business arrangement support fund | 419 | | | |
| 10. Other funds | 420 | | 291,290 | 291,290 |
| 11. Undistributed earnings | 421 | 23 | 376,560,656,904 | 258,719,905,900 |
| - Undistributed post-tax profits of previous years | 421a | | 247,772,325,900 | 158,521,129,582 |
| - Post-tax profits of current period/year | 421b | | 128,788,331,004 | 100,198,776,318 |
| 12. Capital sources for basic construction investment | 422 | | - | - |
| II. Other funding sources and funds | 430 | | - | - |
| 1. Funding sources | 431 | | - | - |
| 2. Funding sources for fixed assets | 432 | | - | - |
| TOTAL RESOURCES (440 = 300 + 400) | 440 | | 606,429,207,642 | 450,459,015,848 |



Nguyen Ngoc Huyen Trang
Chief Accountant/Preparer



Dong Thap, January 20, 2026
Le Thi Dieu Thi
General Director/Legal Representative

SEPARATE INTERIM BUSINESS PERFORMANCE REPORT

for the fourth quarter of 2025

Unit: VND

| INDICATORS | Code | Explanation | Fourth Quarter | | For the period from January 1 to December 31 | |
|--|-----------|-------------|------------------------|------------------------|--|------------------------|
| | | | 2025 | 2024 | 2025 | 2024 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1. Revenue from sales of goods | 1 | | 214,660,574,298 | 187,954,685,791 | 747,097,164,984 | 709,045,783,606 |
| 2. Less deductions | 2 | | 2,554,689,782 | 1,166,078,256 | 3,348,967,386 | 1,512,699,359 |
| 3. Net revenue from sales of goods (10= 01-02) | 10 | 26 | 212,105,884,516 | 186,788,607,535 | 743,748,197,598 | 707,533,084,247 |
| 4. Cost of goods sold | 11 | 27 | 143,833,633,839 | 132,872,104,865 | 521,378,755,775 | 520,108,228,987 |
| 5. Gross profit from sales of goods (20=10 - 11) | 20 | | 68,272,250,677 | 53,916,502,670 | 222,369,441,823 | 187,424,855,260 |
| 6. Financial income | 21 | 28 | 2,983,558,475 | 4,486,705,547 | 11,197,773,460 | 9,711,958,849 |
| 7. Financial expenses | 22 | 29 | 533,996,898 | (45,384,142) | 2,034,740,607 | 1,855,229,782 |
| - Including: Interest expense | 23 | 29 | 128,134,230 | 46,503,016 | 1,202,800,496 | 273,305,690 |
| 8. Selling expenses | 25 | 30 | 12,100,758,362 | 12,248,055,380 | 40,462,838,590 | 36,290,864,433 |
| 9. General and administration expenses | 26 | 31 | 18,032,899,744 | 26,430,962,484 | 35,915,582,779 | 40,460,832,405 |
| 10 Net operating profit | 30 | | 40,588,154,148 | 19,769,574,495 | 155,154,053,307 | 118,529,887,489 |
| 11. Other income | 31 | | 720,298,001 | 575,842,278 | 1,829,870,881 | 1,126,758,497 |
| 12. Other expenses | 32 | | 1,070,546,725 | 255,929,316 | 2,321,745,992 | 391,698,146 |
| 13. Net other income (40 = 31 - 32) | 40 | | (350,248,724) | 319,912,962 | (491,875,111) | 735,060,351 |
| 14. Net accounting profit before tax (50 = 30 + 40) | 50 | | 40,237,905,424 | 20,089,487,457 | 154,662,178,196 | 119,264,947,840 |
| 15. Corporate income tax ("CIT") - current | 51 | 32 | 7,193,943,203 | 5,054,175,231 | 27,238,755,758 | 21,535,218,424 |
| 16. CIT - deferred | 52 | 21 | (1,290,569,879) | (2,289,928,700) | (1,364,908,566) | (2,469,046,902) |
| 17. Net profit after tax (60=50 - 51 - 52) | 60 | | 34,334,532,100 | 17,325,240,926 | 128,788,331,004 | 100,198,776,318 |
| Basic earnings per share | 70 | | 4,804 | 2,424 | 18,018 | 14,019 |
| Declining earnings per share | 71 | | 4,804 | 2,424 | 18,018 | 14,019 |

Nguyen Ngoc Huyen Trang
Chief Accountant/Preparer



Le Thi Dieu Thi
General Director/Legal Representative

SEPARATE INTERIM CASH FLOW STATEMENT

(Indirect method)

for the fourth quarter of 2025

Unit: VND

| Indicators | Code | Explanation | For the period from January 1 to December 31 | |
|--|------|-------------|--|-------------------|
| | | | 2025 | 2024 |
| I. Cash flow from operating activities | | | | |
| 1. Net accounting profit before tax | 01 | | 154,662,178,196 | 119,264,947,840 |
| 2. Adjustments for items | | | | |
| - Depreciation of fixed assets and investment real estate | 02 | | 22,770,270,958 | 19,940,441,848 |
| - Provisions | 03 | | 6,892,205,500 | 10,756,272,629 |
| - Unrealised foreign exchange losses/(gains) | 04 | 29 | 192,426,919 | (90,715,398) |
| - Profit and loss from investment activities | 05 | | (3,781,105,060) | (1,854,438,542) |
| - Interest expense | 06 | 29 | 1,202,800,496 | 273,305,690 |
| - Other adjustments | 07 | | 78,017,633 | - |
| 3. Operating profit before changes in working capital | 08 | | 182,016,794,642 | 148,289,814,067 |
| - (Increase)/decrease in receivables | 09 | | (36,615,654,265) | (24,652,125,595) |
| - (Increase)/decrease in inventories | 10 | | (3,089,937,451) | (26,905,167,726) |
| - Increase/(decrease) in payables (excluding interest payable, corporate income tax payable) | 11 | | 18,506,450,767 | 27,403,300,925 |
| - (Increase)/decrease in prepaid expenses | 12 | | (8,324,794,714) | (2,366,543,333) |
| - Increase, decrease trading securities | 13 | | | |
| - Interest paid | 14 | | (1,285,453,251) | (264,673,936) |
| - CIT paid | 15 | | (3,705,178,387) | (19,978,467,891) |
| - Other income from business activities | 16 | | - | - |
| - Other expenses for business activities | 17 | | (7,004,709,133) | (1,661,337,364) |
| Net cash flow from operating activities | 20 | | 140,497,518,208 | 99,864,799,147 |
| II. Cash flow from investing activities | | | | |
| 1. Purchases of fixed assets and long-term assets | 21 | | (45,131,742,371) | (28,461,385,792) |
| 2. Proceeds from disposals of fixed assets | 22 | | 290,000,000 | 472,460,955 |
| 3. Purchases of bank deposits | 23 | | (109,300,000,000) | (125,000,000,000) |
| 4. Collection of bank deposits | 24 | | 150,000,000,000 | 40,000,000,000 |
| 5. Money spent on investment in other entities | 25 | | (118,395,000,000) | - |
| 6. Recovery of capital investment in other entities | 26 | | - | - |
| 7. Interest received | 27 | | 5,242,395,810 | 626,610,587 |
| Net cash flow from investing activities | 30 | | (117,294,346,561) | (112,362,314,250) |
| III. CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| 1. Proceeds from issuing shares and receiving capital contributions from owners | 31 | | | |
| 2. Money to return capital to owners, buy back issued company shares | 32 | | | |
| 3. Proceeds from borrowing | 33 | | 153,942,149,432 | 80,868,732,133 |
| 4. Loan principal repayment | 34 | | (161,201,840,452) | (60,542,343,043) |
| 5. Principal repayment of financial lease | 35 | | | |
| 6. Dividends and profits paid to owners | 36 | | (7,147,580,000) | (7,147,580,000) |
| Net cash flow from financing activities | 40 | | (14,407,271,020) | 13,178,809,090 |
| Net cash flow during the period (50 = 20+30+40) | 50 | | 8,795,900,627 | 681,293,987 |
| Cash and cash equivalents at the beginning of the period | 60 | 3 | 21,456,055,094 | 20,737,691,298 |
| Effect of foreign exchange differences | 61 | | - | 37,069,809 |
| Cash and cash equivalents at the end of the period (70 = 50+60+61) | 70 | | 30,251,955,721 | 21,456,055,094 |



Nguyen Ngoc Huyen Trang
Chief Accountant/Preparer



Dong Thap, January 20, 2026

Le Thi Dieu Thi
General Director/Legal Representative

SA GIANG IMPORT EXPORT CORPORATION

Form No. B 09a – DN

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS
FOR THE FOURTH QUARTER ENDED DECEMBER 31, 2025****1 CHARACTERISTICS OF THE COMPANY'S ACTIVITIES**

Sa Giang Import Export Corporation (the "Company") was established in the Socialist Republic of Vietnam under the First Business Registration Certificate No. 1400469817 issued by the Department of Planning and Investment of Dong Thap Province on July 2, 2004 and the latest 16th amended Business Registration Certificate dated August 3, 2025.

The Company's shares were listed on the Hanoi Stock Exchange on September 5, 2006 under Decision No. 224/QĐ.TTGDHN of the Hanoi Stock Exchange.

The main activities of the Company are:

- Food production and trading: shrimp-chips, noodles, rice noodles;
- Production of machinery and equipment for food production and processing, lease of premises

The Company's normal production and business cycle is within 12 months.

The Company's business activities in the interim accounting period for the interim financial statements are not affected by seasonality.

As of December 31, 2025, the Company had 1 subsidiary, 1 branch and 4 dependent enterprises as follows:

| | | | 31.12.2025 | | 31.12.2024 | |
|--|--|---|---------------------|-------------------|---------------------|-------------------|
| | | | Equity interest (%) | Voting rights (%) | Equity interest (%) | Voting rights (%) |
| Subsidiary | Principal activities | Registered office address | | | | |
| Hoan Ngoc Agriculture Food Corporation | Manufacturing of prepared and ready-to-eat food products | Lot B4, My Hiep Industrial Cluster, My Hiep Commune, Dong Thap Province | 79,9986 | 79,9986 | - | - |

- Ho Chi Minh City Branch is located at 1th Floor, TKT Building, No. 569-571, Tran Hung Dao Street, Cau Ong Lanh Ward, Ho Chi Minh City, Viet Nam
- Sa Giang 1 factory is located at Lot CII-3, Street No. 5, Industrial Park C, Sa Dec Ward, Dong Thap Province.
- Sa Giang 2 factory is located at Lot III-2 and Lot III-3, Area A1, Sa Dec Industrial Park, Sa Dec Ward, Dong Thap Province.
- Sa Giang 3 factory at Lot IV-7, Area A1, Sa Dec Industrial Park, Sa Dec Ward, Dong Thap Province.
- Food factory at Lot III-4, Zone A1, Sa Dec Industrial Park, Sa Dec Ward, Dong Thap Province.

(*) Pursuant to the Resolution of the Board of Directors dated October 28, 2025, the Board of Directors approved the acquisition of a controlling interest in Hoan Ngoc Agriculture Food Corporation.

2 KEY ACCOUNTING POLICIES**2.1 Basis for making financial statements**

The mid-year financial statements have been prepared in accordance with the Vietnam Accounting Standards, the Vietnam Enterprise Accounting Regime and legal regulations related to the preparation and presentation of financial statements. Financial statements shall be prepared on the principle of cost price.

The accompanying financial statements are not intended to present the financial situation, results of business and cash flows in accordance with generally accepted accounting principles and practices in other countries and institutions outside Vietnam. Accounting principles and practices used in Vietnam may differ from accounting principles and practices in other countries and institutions.

In addition, the Company also prepares consolidated financial statements of the Company and its subsidiaries in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting Regime and relevant statutory requirements applicable to the preparation and presentation of consolidated financial statements. In the consolidated financial statements, subsidiaries are entities over which the Parent Company has control of the operating and financial policies and which are fully consolidated.

Users of the Company's separate financial statements should read these separate financial statements in conjunction with the consolidated financial statements of the Parent Company for the financial year ended 31 December 2025 in order to obtain full information on the consolidated financial position, consolidated results of operations and consolidated cash flows of the Parent Company..

The interim financial statements in the Vietnamese language are the official statutory financial statements of the Company. The interim financial statements in the English language have been translated from the Vietnamese language version. Should there be any conflict between the Vietnamese and English versions, the Vietnamese version shall take precedence.

2.2 Fiscal Year

The Company's fiscal year begins on January 1 to December 31.

The financial statements are prepared for the accounting period from January 1 to December 31, 2025

2.3 Currency used in accounting

The Company uses the currency in its accounting and presented in its separate financial statements as the Vietnamese Dong ("VND" or "Dong"). The company determines the currency used in accounting based on the currency mainly used in sales transactions, which has a great impact on the selling price of goods; the currency used to post the selling price and receive payment; the currency used mainly in the purchase of goods and services; have a great influence on the cost of labor, materials, and other production and business costs, and are usually used to pay for those costs.

2.4 Types of exchange rates applied in accounting

Operations arising in foreign currencies shall be converted according to the actual exchange rate applied on the date the operation arises. Exchange rate differences arising from these operations are recorded as income or expenses in separate the statement of business results.

2 KEY ACCOUNTING POLICIES (continued)**2.4 Types of exchange rates applied in accounting (continued)**

Assets and liabilities in currencies of foreign currency origin on the date of separate the balance sheet shall be converted respectively at the foreign currency purchase rate and foreign currency sale rate of the commercial bank where the Company regularly conducts transactions on separate the balance sheet date. Foreign currency amounts deposited to the bank on the date of the balance sheet shall be converted at the purchase rate of the bank where the Company opens the foreign currency account. The exchange rate difference arising from this conversion is recorded as income or expense in separate the statement of business results.

2.5 Money

Money includes cash at the fund and bank deposits.

2.6 Accounts receivable

Receivables represent the book value of customer receivables, including receivables of a commercial nature arising from the sale of goods; and other receivables that are not commercial and not related to the sale of goods. Provisions for bad debts shall be made for each receivable based on the overdue time of principal repayment according to the original debt commitment (excluding the extension of debt between the parties), or on the expected level of possible losses. Receivables determined to be irretrievable will be written off.

Receivables are classified into short-term and long-term on separate the balance sheet based on the remaining term of the receivables on the date of the separate balance sheet to the date of the due date.

2.7 Inventory

Inventory is expressed at a lower price between the original price and the net realizable value. The cost is determined on a weighted average basis and includes all purchase costs, processing costs, and other costs of obtaining inventory at the current location and state. In the case of manufactured products, the original price includes all direct costs and general production costs based on normal levels of operation. Net realizable value is the estimated selling price of inventory in the normal business period minus the estimated cost of completing the product and the estimated cost required for consumption.

The company applies the regular declaration method to account for inventory.

Reserves are made for obsolete, slow-moving, and damaged inventory. The difference between the provision to be made at the end of this accounting period and the provision made at the end of the previous accounting period is recorded as an increase or decrease in the cost of goods sold in the period.

2.8 Investments**(a) Investments held to maturity**

Investments held to maturity are investments that the Company intends and is likely to hold until the maturity date.

SA GIANG IMPORT EXPORT CORPORATION

Form No. B 09a – DN

2 KEY ACCOUNTING POLICIES (continued)

(a) Investments held to maturity (continued)

Investments held to maturity include term bank deposits. These investments were initially recorded at cost of cost. After that, the Board of Directors conducts a review of all investments to record provisions at the end of the accounting period.

A provision for depreciation of investments held to maturity is made on the basis of solid evidence that part or all of the investment may not be recovered. The difference between the provision made at the end of this accounting period and the provision made at the end of the previous accounting period is recorded as an increase or decrease in financial expenses in the period. The reimbursed reserve does not exceed the original book value.

Investments held to maturity are classified as short-term and long-term on the interim separate balance sheet based on the remaining term of investments held to maturity on the date of the interim separate balance sheet to maturity.

(b) Investments in subsidiaries

Subsidiaries are entities over which the Company has control over the financial and operating policies so as to obtain economic benefits from their activities, which is generally evidenced by ownership of more than one half of the voting power. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether the Company has control over an entity.

Investments in subsidiaries are initially recognised at cost, which comprises the purchase price or contributed capital together with directly attributable acquisition costs. Subsequently, the Legal Representative reviews all investments to determine the amount of provision to be recognised at the end of the financial year.

2.9 Loans

Loans are amounts advanced with the purpose of earning periodic interest in accordance with agreements between the parties and are not traded or bought and sold on the market like securities.

Loans are initially recognised at cost. Subsequently, the Legal Representative reviews all outstanding loan balances to determine the provision for doubtful loans to be recognised at the end of the financial year. Provision for doubtful loans is made on a loan-by-loan basis based on the period of overdue principal repayments in accordance with the original loan agreements (without taking into consideration any extensions agreed between the parties), or based on the estimated losses that may be incurred. The difference between the provision recognised at the end of the current financial year and that recognised at the end of the previous financial year is recorded as an increase or decrease in financial expenses during the financial year. Any reversal of provision shall not exceed the original carrying amount of the loan.

Loans are classified as short-term or long-term in the separate balance sheet based on the remaining maturity of the loans from the separate balance sheet date to the contractual repayment date.

2 KEY ACCOUNTING POLICIES (continued)**2.10 Fixed assets ("Fixed Assets")***Tangible fixed assets*

Fixed assets are reflected at historical cost minus accumulated depreciation. Historical cost includes costs directly related to the acquisition of fixed assets in a ready-to-use state. Expenses incurred after initial recognition shall only be recorded as an increase in the historical cost of fixed assets if these costs are certain to increase future economic benefits due to the use of such assets. Expenses incurred that do not satisfy the above conditions are recorded as production and business expenses in the period.

Depreciation

Fixed assets are depreciated in a straight line to gradually reduce the historical cost of the asset over the estimated useful life. The estimated useful life of the asset classes is as follows:

| | |
|----------------------------------|--------------|
| Houses and architectural objects | 5 - 25 years |
| Machinery and equipment | 5 - 15 years |
| Means of transport | 6 - 10 years |
| Management Equipment | 3 years |
| Accounting software | 5-years |

Liquidation

Profits or losses arising from the liquidation or sale of fixed assets are determined by the difference between the net proceeds from liquidation and the residual value of assets and are recorded as income or expenses in the statement of business results.

Costs of unfinished capital construction

The cost of unfinished capital construction represents the value of the assets during installation or construction for production, lease or administration purposes, or for any other purpose, recorded at the original price, including all costs required for new construction or repair, renovation, expansion or re-equipment of works such as construction costs and equipment costs. The depreciation of these assets, like other types of fixed assets, will begin to be deducted when the assets are ready for use.

2.11 Lease Property

Operating lease is a type of fixed asset lease in which most of the risks and benefits associated with the ownership of the asset belong to the lessor. Payments in the form of operating leases shall be accounted in the report of business results by the straight-line method based on the operating lease term.

2.12 Upfront costs

Prepaid expenses include short-term prepaid expenses and long-term prepaid expenses on separate the balance sheet. These costs are recorded at the original price and allocated in a straight-line manner based on estimated useful life. Prepaid land rents for land lease contracts that take effect after the effective date of the 2003 Land Law (July 1, 2004) are recorded as prepaid expenses and are allocated according to the straight-line method according to the prepaid lease term.

2 KEY ACCOUNTING POLICIES (continued)

2.13 Liabilities

Liabilities classified based on nature include:

- Payables to sellers include payables of a commercial nature arising from the purchase of goods and services; and
- Other payables include non-commercial payables that are not related to the purchase of goods and services.

Payables are classified into short-term and long-term on separate the balance sheet based on the remaining maturity of the payables on the date of the balance sheet to the due date.

2.14 Borrow

Loans include loans from banks and related parties.

Short-term and long-term loans are classified on separate the balance sheet based on the remaining term of the loans at the date of separate the balance sheet to the payment due date.

2.15 Provisions

Provisions are recorded when the Company has current, legal or joint debt obligations, arising from events that have occurred; The payment of the debt obligation will likely result in a decrease in the economic benefits and the value of the debt obligation is reliably estimated. Provisions are not recorded for future operating losses.

Provisions are calculated on the basis of estimated expenses to pay debt obligations. If the effect on the time value of money is material, the provision is calculated on the basis of the present value at the pre-tax discount rate and reflects the current market assessments of the time value of the money and the specific risk of the debt. The increased value due to the influence of the time factor is recorded as financial costs. The difference between the provision made at the end of this accounting period and the unused provision made at the end of the previous accounting period is recorded as an increase or decrease in production and business expenses in the period.

2.16 Provision for severance pay

According to the Labor Law of Vietnam, employees of the Company who have worked regularly for 12 months or more are entitled to severance allowance. The working time for calculating the severance allowance is the total time the employee has actually worked for the Company minus the time the employee has participated in unemployment insurance as prescribed by law and the working time for which the company has paid the severance allowance.

The severance allowance of the employee shall be deducted before the end of each reporting period at the rate of half of the average monthly salary for each working year. The average monthly salary for calculating severance allowance is based on the average salary under the labor contract of the last six months up to the date of making this separate balance sheet.

2 KEY ACCOUNTING POLICIES (continued)**2.16 Provision for severance pay (continued)**

This advance deduction is used to pay a lump sum when the employee terminates the labor contract according to current regulations.

2.17 Provision for restoration and site reimbursement costs

Pursuant to Circular 200, as of January 1, 2015, the Company shall make provisions for restoration costs incurred upon the return of premises and leased land in accordance with the principles set out in Notes to the Financial Statements 2.14 and relevant applicable regulations.

The balance of this provision is determined by the present value of the total estimated costs required to complete the obligation to clean, restore and return the premises at the end of the lease term. The value of provisions increases due to the influence of the time factor recorded as the financial cost of the reporting period.

2.18 Equity

The owner's contributed capital is recorded according to the actual amount contributed by shareholders and reflected according to the par value of the shares.

Other capital of the owner reflects the value of other capital of the owner at the time of reporting.

Undistributed profit reflects the Company's business results (profit) after CIT at the time of reporting.

2.19 Net Profit Split

Dividends are recognized as an amount payable in the separate financial statements of the accounting period based on the closing date of the list of shareholders according to the Resolution of the Board of Directors after the dividend payment plan is approved at the General Meeting of Shareholders.

CIT profit can be divided among shareholders after being approved by the General Meeting of Shareholders and after setting up funds in accordance with the company's charter and the provisions of Vietnamese law.

The Company shall set aside the following funds:

(a) Development Investment Fund

The development investment fund is set aside from the Company's CIT and approved by shareholders at the General Meeting of Shareholders. The fund is used to invest, expand production and business to develop the Company.

(b) Reward and welfare fund

The reward and welfare fund is set up from the Company's CIT and approved by shareholders at the General Meeting of Shareholders. The fund is presented as an amount payable on the balance sheet. The fund is used to pay bonuses and benefits to employees in accordance with the Company's

2 KEY ACCOUNTING POLICIES (continued)

2.19 Net Profit Split (continued)

policies and to reward the Board of Directors and the Supervisory Board according to the level of completion of each member's work.

2.20 Revenue recognition

(a) Sales revenue

Sales revenue is recorded in the separate statement of business results when all five (5) of the following conditions are satisfied at the same time:

- The company has transferred most of the risks and benefits associated with ownership of the product or goods to the buyer;
- The Company no longer holds the right to manage the product or goods as the owner of the product or goods, or the right to control the product or goods;
- Revenue is determined relatively certainly;
- The company will gain economic benefits from the sale; and
- Determine the costs associated with the sale.

Revenue is not recognized when there is a material uncertainty about the ability to collect proceeds from the sale or the possibility of the sale being returned.

Revenue is recorded in accordance with the nature rather than the form and is allocated according to the obligation to supply products or goods. In case the Company uses products and goods for promotion to customers with the Company's purchase conditions, the Company shall allocate the proceeds to calculate revenue for both promotional goods and the value of promotional goods shall be included in the cost of goods sold in the report on business results.

(b) Interest income

Interest income is recognized when entitled.

2.21 Turnover deductions

Sales deductions include commercial discounts and returned sales. Revenue deductions arising in the same period of consumption of products and goods are recorded to be adjusted to decrease revenue in the period incurred.

Turnover deductions for products and goods consumed in the period, arising after the date of the balance sheet but before the time of issuance of separate financial statements, shall be recorded as adjustments to the decrease in turnover of the reporting period.

2.22 Cost of goods sold

Cost of goods sold is the total cost incurred of finished products, goods and supplies sold in the period, recorded on the principle of conformity with revenue and the principle of prudence.

2 KEY ACCOUNTING POLICIES (continued)

2.23 Financial Costs

Financial expenses reflect financial operating expenses incurred in the period, mainly including interest expenses and exchange rate losses.

2.24 Cost of sales

Selling expenses reflect the actual costs incurred in the process of selling products and goods.

2.25 Business management expenses

Corporate management expenses reflect actual expenses incurred in the general management process of the Company.

2.26 Current corporate income tax and deferred corporate income tax

Corporate income tax ("CIT") includes the entire amount of CIT calculated on CIT taxable income. CIT expenses include current CIT expenses and deferred CIT expenses.

The current CIT is the payable or recovered CIT amount calculated on the taxable income and CIT rate of the current year. Current CIT and deferred CIT are recognized as income or expenses when determining the profit or loss of the period incurred, except where income tax arises from a transaction or event that is recorded directly to equity in the same period or another period.

Deferred CIT is fully calculated on the temporary differences between the book value of asset items and liabilities on the interim separate financial statements for special purposes and the CIT basis of these items. Deferred CIT is not recognized when deferred income tax liabilities arise from the initial recognition of an asset or liabilities of a transaction that is not a merger transaction, has no effect on accounting profits or income-tax profits/losses at the time the transaction arises. Deferred CIT is calculated according to the estimated tax rate applied in the year in which the assets are recovered or liabilities are paid based on the tax rate issued or deemed to be effective as at the date of the balance sheet.

Deferred CIT assets are recognized when there is a possibility of future CIT profits to use the deductible temporary differences.

2.27 Stakeholders

Businesses, individuals, directly or indirectly through one or more intermediaries, who control or are under the control of the Company, or share control with the Company, including the parent company, subsidiaries and companies in the same group are related parties. Affiliates, individuals who directly or indirectly hold voting rights of the Company that have a significant influence on the Company, key management individuals including members of the Board of Directors and the Board of Directors of the Company, close family members of these individuals or these affiliates or affiliated companies. These individuals are also considered related parties.

In considering each relationship of the parties involved, the Company bases on the nature of the relationship, not just the legal form of those relationships.

2 KEY ACCOUNTING POLICIES (continued)**2.28 Department Reports**

A division is a separately identifiable component of the Company that engages in the sale or provision of related services (division by business), or the sale or provision of services in a particular economic environment (division by geographic region). Each of these parts takes risks and obtains benefits that are different from the others. The Company's basic division reports are based on divisions broken down by business activities or by geographic region.

2.29 Critical Accounting Estimation

The preparation of mid-year financial statements in compliance with Vietnam Accounting Standards, Vietnam Enterprise Accounting Regime and legal regulations related to the preparation and presentation of financial statements requires the Board of Directors to make estimates and assumptions affecting debt figures, assets and the presentation of liabilities and potential assets at the end of the accounting period as well as revenue and expense figures throughout the accounting period.

3 MONEY

| | 31.12.2025 VND | 31.12.2024 VND |
|----------------------|-----------------------|-----------------------|
| Cash | 283.303.972 | 131.125.245 |
| Demand bank deposits | 29.968.651.749 | 21.324.929.849 |
| | <u>30.251.955.721</u> | <u>21.456.055.094</u> |

4 INVESTMENTS**(a) INVESTMENT HELD TO MATURITY DATE**

| | As of 31.12.2025 | | As of 31.12.2024 | |
|-------------------|-----------------------|-------------------|-----------------------|-------------------|
| | Original price VND | Book value VND | Original price VND | Book value VND |
| Term deposits (*) | - | - | 85.000.000.000 | 85.000.000.000 |

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4 INVESTMENTS (continued)
(b) Investments in subsidiaries

| | Tại ngày 31.12.2025 | | Tại ngày 31.12.2024 | |
|--|-------------------------------|--------------------------|-----------------------------------|--------------------------|
| | Original price VND | Provision VND | Original price VND | Provision VND |
| Hoan Ngoc Agriculture Food Corporation | 118.395.000.000 | - | - | - |

Details of business activities and voting rights in subsidiaries are presented in Note 1

Fair value

As at December 31, 2025, the Company has not been able to determine the fair value of these financial investments for disclosure in the separate financial statements, as these investments are not quoted in an active market. The fair value of these investments may differ from their carrying amounts.

5 SHORT-TERM RECEIVABLES OF CUSTOMERS

| | 31.12.2025 VND | 31.12.2024 VND |
|-----------------------------------|---------------------------|---------------------------|
| Third Parties | 87.214.956.867 | 64.823.178.822 |
| Mercadona S.A | 11.105.987.509 | 10.637.236.260 |
| Lidl & Kaufland Asia Pte. Limited | 14.870.148.480 | 11.019.334.392 |
| Vershold Poland Sp.Z.O.O | 13.454.167.119 | 3.981.617.072 |
| Different | 47.784.653.759 | 39.184.991.098 |
| Related Parties (Note 35(b)) | 8.705.494.218 | 3.215.492.652 |
| | 95.920.451.085 | 68.038.671.474 |

On December 31, 2025 and December 31, 2024. The balance of short-term receivables of customers who are overdue for payment as presented in Notes to the Financial Statements 7.

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6 PREPAYMENT TO SHORT-TERM SELLERS

| | 31.12.2025 VND | 31.12.2024 VND |
|---|-----------------------|-----------------------|
| Third Parties | 15.027.067.516 | 12.510.659.862 |
| Dinh Khue One Member Company Limited | 1.749.600.000 | 1.069.200.000 |
| Geetech Company Limited | 2.791.092.740 | 317.481.960 |
| Tuan Anh Mechanical Manufacturing Co.,LTD | 5.312.400.000 | 4.389.000.000 |
| Different | 5.173.974.776 | 6.734.977.902 |
| Related Parties | - | 19.200.000 |
| | <u>15.027.067.516</u> | <u>12.529.859.862</u> |

7 PROVISION FOR SHORT-TERM BAD RECEIVABLES

| | | 31.12.2025 | | |
|---|---------------------------|--------------------------|---------------------------|--------------|
| | Original Value VND | Recoverable value VND | Provision VND | Overdue time |
| Total value of overdue receivables | | | | over 3 years |
| DANG KHOA FOOD IMPORT EXPORT JOINT STOCK COMPANY | 444.000.000 | - | 444.000.000 | |
| | - | - | - | |
| | - | - | - | |
| | <u>444.000.000</u> | <u>-</u> | <u>444.000.000</u> | |
| | <u><u>444.000.000</u></u> | <u><u>-</u></u> | <u><u>444.000.000</u></u> | |
| | | 31.12.2024 | | |
| | Original Value VND | Recoverable value VND | Provision VND | Overdue time |
| Total value of overdue receivables | | | | over 3 years |
| | 444.000.000 | - | 444.000.000 | |
| | - | - | - | |
| | - | - | - | |
| | <u>444.000.000</u> | <u>-</u> | <u>444.000.000</u> | |
| | <u><u>444.000.000</u></u> | <u><u>-</u></u> | <u><u>444.000.000</u></u> | |

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8 SHORT-TERM LOANS RECEIVABLE

The balance represents short-term loans receivable from related parties (Note 35(b)).

9 INVENTORY

| | 31.12.2025 | | 31.12.2024 | |
|---|-----------------------|------------------------|-----------------------|------------------------|
| | Original price | Provision | Original price | Provision |
| Goods in transit | 20.177.803 | - | - | - |
| Ingredients | 42.283.903.010 | - | 38.561.246.220 | - |
| Finished product | 33.972.232.773 | (2.637.000.000) | 40.199.302.349 | (1.039.000.000) |
| Goods sent for sale | 9.165.688.477 | - | 6.249.885.943 | - |
| Tools and instruments | 5.727.284.418 | - | 4.422.916.373 | - |
| Unfinished production and business expenses | 1.496.432.068 | - | 64.750.060 | - |
| Commodities | 126.220.556 | - | 203.900.709 | - |
| | <u>92.791.939.105</u> | <u>(2.637.000.000)</u> | <u>89.702.001.654</u> | <u>(1.039.000.000)</u> |

10 UPFRONT COSTS

(a) Short-term

| | 31.12.2025 VND | 31.12.2024 VND |
|-----------------------|----------------------|--------------------|
| Tools and instruments | 157.929.167 | |
| Others | 2.452.696.533 | 215.735.325 |
| | <u>2.610.625.700</u> | <u>215.735.325</u> |

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10 UPFRONT COSTS (continued)
(b) Long-term

| | 31.12.2025 VND | 31.12.2024 VND |
|-----------------------|------------------------------|------------------------------|
| Land use rights (*) | 4.870.342.032 | 5.024.028.360 |
| Tools and instruments | 4.771.969.482 | 1.143.027.305 |
| Others | 7.014.663.915 | 4.560.015.425 |
| | <u>16.656.975.429</u> | <u>10.727.071.090</u> |

Fluctuations in long-term prepaid costs in the period/year are as follows:

| | Fiscal year ending 31.12.2025 VND | Fiscal year ended 31.12.2024 VND |
|---|--|---|
| Balance at the beginning of the period/year | 10.727.071.090 | 8.171.346.534 |
| Increase | 13.432.277.983 | 6.408.029.935 |
| Allocation in the period/year | (7.502.373.644) | (3.852.305.379) |
| Period-end balance | <u>16.656.975.429</u> | <u>10.727.071.090</u> |

(*) As of December 31, 2025 the book value of long-term prepaid expenses related to land use rights used for mortgage and pledge of loans is VND 3.653.138.892 (as of December 31, 2024, it is VND 3.760.490.910).

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11a Tangible Assets

| | Buildings and structures VND | Machinery and equipment VND | Means of transport VND | Management Equipment VND | Total VND |
|--|------------------------------------|-----------------------------------|------------------------------|--------------------------------|------------------------|
| Original cost | | | | | |
| As of January 1, 2025 | 136.128.053.079 | 151.599.399.464 | 8.148.355.577 | 38.509.091 | 295.914.317.211 |
| Buy in Period | 4.081.900.354 | 20.214.174.527 | 187.100.000 | | 24.483.174.881 |
| Transferred from construction in progress (Illustration 12) | 6.279.204.356 | 8.554.676.815 | 674.720.375 | | 15.508.601.546 |
| Liquidation and Sale | (1.118.709.979) | (1.949.000.000) | (584.038.800) | | (3.651.748.779) |
| As of December 31, 2025 | <u>145.370.447.810</u> | <u>178.419.250.806</u> | <u>8.426.137.152</u> | <u>38.509.091</u> | <u>332.254.344.859</u> |
| Accumulated depreciation value | | | | | |
| As of January 1, 2025 | 67.841.123.151 | 77.441.192.483 | 4.555.281.237 | 38.509.091 | 149.876.105.962 |
| Depreciation in the period | 8.906.929.636 | 13.045.424.197 | 710.788.580 | - | 22.663.142.413 |
| Liquidation. Sale | (871.931.549) | (1.559.200.009) | (584.038.800) | | (3.015.170.358) |
| As of December 31, 2025 | <u>75.876.121.238</u> | <u>88.927.416.671</u> | <u>4.682.031.017</u> | <u>38.509.091</u> | <u>169.524.078.017</u> |
| Residual value | | | | | |
| As of January 1, 2025 | <u>68.286.929.928</u> | <u>74.158.206.981</u> | <u>3.593.074.340</u> | - | <u>146.038.211.249</u> |
| As of December 31, 2025 | <u>69.494.326.572</u> | <u>89.491.834.135</u> | <u>3.744.106.135</u> | - | <u>162.730.266.842</u> |

* As of December 31, 2025. The Company is mortgaging a number of tangible fixed assets with the remaining value of VND 1.515.085.540 to Dong Thap Branch Joint Stock Commercial Bank for Foreign Trade.

* The historical cost of tangible fixed assets that have been fully depreciated but still have a usable value as of December 31, 2025 is VND 61.233.483.095.

SA GIANG IMPORT EXPORT CORPORATION

11b Intangible Fixed Assets

| | Land use rights VND | Software Programs VND | Total VND |
|---|------------------------|--------------------------|--------------|
| Original cost | - | - | - |
| The first issue of the period | - | 532.700.000 | 532.700.000 |
| Buy in Period | - | - | - |
| Receiving capital contributions | - | - | - |
| Moving from unfinished capital construction | - | - | - |
| Ending Balance | - | 532.700.000 | 532.700.000 |
| Accumulated depreciation | - | - | - |
| The first issue of the period | - | 122.383.880 | 122.383.880 |
| Depreciation in the period | - | 107.128.545 | 107.128.545 |
| Ending Balance | - | 229.512.425 | 229.512.425 |
| Residual value | - | - | - |
| The first issue of the period | - | 410.316.120 | 410.316.120 |
| Ending Balance | - | 303.187.575 | 303.187.575 |

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12 COST OF UNFINISHED CAPITAL CONSTRUCTION

| | 31.12.2025 | 31.12.2024 |
|-------------------------|-----------------------|----------------------|
| | VND | VND |
| Machinery and equipment | 9.195.356.933 | 3.184.726.744 |
| Buy a new factory | | - |
| Factory renovation | 4.082.137.721 | 583.189.875 |
| Others | 199.372.711 | 199.372.711 |
| | 13.476.867.365 | 3.967.289.330 |

Fluctuations in unfinished capital construction costs in the period/year are as follows:

| | Fiscal period ending | Fiscal year ended |
|---|-----------------------------|--------------------------|
| | 31.12.2025 | 31.12.2024 |
| | VND | VND |
| Balance at the beginning of the period/year | 3.967.289.330 | 30.154.340.551 |
| Increase | 25.106.460.982 | 8.885.970.366 |
| Transition to fixed assets (Note 11) | (15.508.601.546) | (34.818.621.587) |
| Transferred to prepaid expenses | - | - |
| Other transfers | (88.281.401) | (254.400.000) |
| Period-end balance | 13.476.867.365 | 3.967.289.330 |

13 PAYABLE TO SHORT-TERM SELLERS

| | As of 31.12.2025 | | As of 31.12.2024 | |
|------------------------------|-------------------------|-----------------------|-------------------------|-----------------------|
| | Value | Amount payable | Value | Amount payable |
| | VND | VND | VND | VND |
| Third Parties | 29.951.547.842 | 29.951.547.842 | 17.845.308.028 | 17.845.308.028 |
| GEETECH Company Limited | 3.758.282.000 | 3.758.282.000 | - | - |
| Others | 26.206.765.842 | 26.206.765.842 | 17.845.308.028 | 17.845.308.028 |
| Related Parties (Note 34(b)) | 699.734.833 | 699.734.833 | 370.551.599 | 370.551.599 |
| | 30.651.282.675 | 30.651.282.675 | 18.215.859.627 | 18.215.859.627 |

On December 31, 2025 and December 31, 2024. The company has no overdue debts that have not been paid.

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14 SHORT-TERM PREPAID BUYERS

| | 31.12.2025 VND | 31.12.2024 VND |
|----------------------------|-----------------------------|-----------------------------|
| Third Parties | 7.386.267.011 | 6.278.388.450 |
| KK Food Trading Co. Ltd | 1.173.039.084 | 943.557.932 |
| Gelazur Sa | 1.038.910.664 | - |
| Others | 5.174.317.263 | 5.334.830.518 |
| Related Parties (Note 35b) | - | - |
| | <u>7.386.267.011</u> | <u>6.278.388.450</u> |

15 TAXES AND STATE RECEIVABLES/PAYABLES

Changes in taxes and receivables/payables to the State in the period are as follows:

| | On January 1, 2025 VND | Receivables/payables in the period VND | Amount actually paid in the period/Refund VND | Offset VND | As of 31.12.2025 VND |
|-----------------------|---------------------------|--|--|-------------------------|----------------------------|
| a) To be paid | | | | | |
| VAT | - | 16.025.062.597 | - | (16.025.062.597) | - |
| VAT on imported goods | - | 609.995.516 | (609.995.516) | - | - |
| Import tax | - | 2.841.323 | (2.841.323) | - | - |
| Corporate Income Tax | 3.521.375.281 | 27.238.755.758 | (3.705.178.387) | - | 27.054.952.652 |
| Personal Income Tax | 126.056.791 | 1.624.664.843 | (1.541.197.470) | - | 209.524.164 |
| Other taxes | - | 530.653.604 | (530.653.604) | - | - |
| | <u>3.647.432.072</u> | <u>46.031.973.641</u> | <u>(6.389.866.300)</u> | <u>(16.025.062.597)</u> | <u>27.264.476.816</u> |
| b) Receivables | | | | | |
| Input VAT | <u>8.149.349.880</u> | <u>31.328.162.019</u> | <u>(11.979.325.322)</u> | <u>(16.025.062.597)</u> | <u>11.473.123.980</u> |

SA GIANG IMPORT EXPORT CORPORATION**Form No. B 09a – DN****16 PAYABLE TO EMPLOYEES**

On December 31, 2025 and December 31, 2024. The balance in turn represents the amount of salary and bonus in the 12-month accounting period ending December 31, 2025; and salaries and bonuses in 2024 to be paid to the Company's employees.

17 OTHER SHORT-TERM PAYABLES

| | 31.12.2025 VND | 31.12.2024 VND |
|--------------------------------------|---------------------------------|---------------------------------|
| Receive Deposit. Short-term deposits | 1.461.876.200 | 1.364.662.078 |
| Social Insurance | 414.856 | - |
| Trade union funding | 223.336.110 | 204.589.847 |
| Others | 388.889.328 | 463.576.956 |
| Related Parties (Note 35) | 7.000.000 | 3.000.000 |
| | 2.081.516.494 | 2.035.828.881 |

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18 SHORT-TERM LOANS

| | On January 1, 2025 VND | Increase VND | Diminish VND | Re-evaluation VND | As of 31.12.2025 VND |
|---|------------------------------|------------------------|------------------------|----------------------|-------------------------|
| Joint Stock Commercial Bank for Foreign Trade of Vietnam | 20.326.389.090 | 153.942.149.432 | 161.201.840.452 | - | 13.066.698.070 |
| Stakeholders (Note 35) | - | - | - | - | - |
| | <u>20.326.389.090</u> | <u>153.942.149.432</u> | <u>161.201.840.452</u> | <u>-</u> | <u>13.066.698.070</u> |

Details of the ending balance of the loans are presented as follows:

| Lender | Digital Contract | 31.12.2025 VND | Quota VND | Maturity time | Purpose of the loan | Interest rate/year (%) | Collateral |
|---|---------------------|-------------------|--|---|---|---|---|
| Joint Stock Commercial Bank for Foreign Trade of Vietnam | 85/2025/VCB.DT- CRC | 13.066.698.070 | VND 150.000.000.000 and/or equivalent USD | 4 months from the date of disbursement according to each debt receipt | Supplementing working capital to pay for food production and business expenses of all kinds | According to each debt receipt | - Land use right certificate. owning houses and assets attached to land No. CU 706614 (land plot No. 20) in area A1, Sa Dec Industrial Park, Dong Thap. - Sa Giang factory in area A1, Sa Dec Industrial Park, Dong Thap. |

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19 REWARD AND WELFARE FUND

Fluctuations in the reward fund. Benefits in the period/year are as follows:

| | Fiscal period ending 31.12.2025 VND | Fiscal year ended 31.12.2024 VND |
|---|--|---|
| Balance at the beginning of the period/year | 1.711.564.757 | 3.372.902.121 |
| Increase | 3.800.000.000 | - |
| Use | (1.364.361.260) | (1.661.337.364) |
| Period-end balance | 4.147.203.497 | 1.711.564.757 |

20 LONG-TERM PAYABLE PROVISIONS

| | 31.12.2025 VND | 31.12.2024 VND |
|---------------------------------|---------------------------|---------------------------|
| Environmental Restoration Costs | 18.100.000.000 | 12.700.000.000 |
| Provision for severance pay | 1.503.810.620 | 1.609.605.120 |
| | 19.603.810.620 | 14.309.605.120 |

21 DEFERRED INCOME TAX

Deferred corporate income tax ("CIT") assets and payable deferred CIT are cleared when the Company has the legal right to clear between the current CIT assets and the current CIT payable and when the deferred CIT is related to the same tax authority and the same taxable entity. Details are as follows:

| | 31.12.2025 VND | 31.12.2024 VND |
|--|---------------------------|---------------------------|
| Deferred income tax assets: | | |
| Deferred income tax assets recovered after 12 months | 4.736.749.510 | 3.371.840.944 |

Gross fluctuations of deferred income tax. not clearing balances related to the same tax authority. in the period/year as follows:

| | Fiscal period ending 31.12.2025 VND | Fiscal year ended 31.12.2024 VND |
|--|--|---|
| Balance at the beginning of the period/year | 3.371.840.944 | 902.794.042 |
| Recorded in the report of business results (Note 32) | 1.364.908.566 | 2.469.046.902 |
| Period-end balance | 4.736.749.510 | 3.371.840.944 |

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21 DEFERRED INCOME TAX (continued)

Deferred income tax assets arise from the deductible temporary differences of the severance allowance provision, environmental restoration and other disparities.

The CIT rate used to determine deferred income tax is 20%.

22 OWNER'S EQUITY**(a) Number of Shares**

| | As of 31.12.2025 | As of 31.12.2024 |
|------------------------------|------------------|------------------|
| | Stock common | Stock common |
| Number of Registered Shares | 7.147.580 | 7.147.580 |
| Number of issued shares | 7.147.580 | 7.147.580 |
| Number of shares outstanding | 7.147.580 | 7.147.580 |

(b) Details of the owner's contributed capital

| | Charter capital | | Contributed capital |
|-----------------------|-----------------------|------------|-----------------------|
| | VND | % | VND |
| Vinh Hoan Corporation | 54.833.270.000 | 76,72 | 54.833.270.000 |
| Tran Thi Thanh Thuy | 2.868.000.000 | 4,01 | 2.868.000.000 |
| Pham Thanh Hung | 2.380.580.000 | 3,33 | 2.380.580.000 |
| Pham Hong Thinh | 2.338.390.000 | 3,27 | 2.338.390.000 |
| Other shareholders | 9.055.560.000 | 12,67 | 9.055.560.000 |
| | 71.475.800.000 | 100 | 71.475.800.000 |

(c) Volatility of equity capital

| | Number of Shares | Common Stocks VND | Total VND |
|--|---------------------|-------------------------|-----------------------|
| As of January 1, 2024, on December 31, 2024 and on December 31, 2025 | 7.147.580 | 71.475.800.000 | 71.475.800.000 |

Par value of shares: 10,000 VND per share.

23 THE SITUATION OF INCREASE AND DECREASE IN EQUITY

| | Owner's contributed capital VND | Development Investment Fund VND | Other funds belonging to equity VND | Undistributed LNST VND | Total VND |
|--|---------------------------------------|---------------------------------------|--|-------------------------------|-------------------------------|
| As of January 1, 2024 | 71.475.800.000 | 15.962.558.817 | 291.290 | 165.668.709.582 | 253.107.359.689 |
| Profit in the period | - | - | - | 100.198.776.318 | 100.198.776.318 |
| Dividend Distribution | - | - | - | (7.147.580.000) | (7.147.580.000) |
| Cancellation of stock dividends | - | - | - | - | - |
| Appropriation for the establishment of reward and welfare funds | - | - | - | - | - |
| As of December 31, 2024 | <u>71.475.800.000</u> | <u>15.962.558.817</u> | <u>291.290</u> | <u>258.719.905.900</u> | <u>346.158.556.007</u> |
| Profit in the period | - | - | - | 128.788.331.004 | 128.788.331.004 |
| Dividend Distribution | - | - | - | (7.147.580.000) | (7.147.580.000) |
| Cancellation of stock dividends | - | - | - | - | - |
| Appropriation for the establishment of reward and welfare funds | - | - | - | (3.800.000.000) | (3.800.000.000) |
| As of December 31, 2025 | <u><u>71.475.800.000</u></u> | <u><u>15.962.558.817</u></u> | <u><u>291.290</u></u> | <u><u>376.560.656.904</u></u> | <u><u>463.999.307.011</u></u> |

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24 BASIC EARNINGS PER SHARE
(a) Underlying earnings per share

The basic profit per share is calculated by the effect of the net profit allocated to shareholders and the amount deducted from the reward fund. Welfare divided by the weighted average number of ordinary shares outstanding in the period, excluding ordinary shares repurchased and held by the Company as treasury shares. Details are as follows:

| | Period 12 months ending on | |
|--|-----------------------------------|------------------------|
| | 31.12.2025 | 31.12.2024 |
| Net profit attributable to shareholders (VND) | 128.788.331.004 | 100.198.776.318 |
| Average number of outstanding common shares (shares) | 7.147.580 | 7.147.580 |
| Basic earnings per share (VND) | 18.018 | 14.019 |

(b) Declining interest on stocks

Declining profit per share is calculated by the effect of the profit or loss allocated to shareholders and the amount deducted from the reward fund. The benefit is divided by the sum of the weighted average number of common shares outstanding in the period and the number of additional ordinary shares expected to be issued in the period. The Company does not have common shares that have the potential to have a downward impact during the period and at the date of making this report. so the basic decline in interest on stocks is equal to the basic interest on stocks.

25 ITEMS OFF THE MID-YEAR BALANCE SHEET
(a) Foreign currencies of all kinds

| | 31.12.2025 | 31.12.2024 |
|---------------------------|-------------------|-------------------|
| US Dollar ("USD") | 858.972,48 | 416.835,26 |
| Euro ("EUR") | 2.988,11 | 2.617,11 |
| Australian Dollar ("AUD") | 100,00 | 100,00 |

(b) Operating Lease Assets

The total minimum rent that can be collected in the future under the non-irrevocable asset operating lease is presented in Note 37.

(c) Bad debts have been handled:

| | 31.12.2025 | | 31.12.2024 | |
|--|-------------------------------------|--------------------|-------------------------------------|--------------------|
| | Foreign Currency USD | VND | Foreign Currency USD | VND |
| Saigon Cargo Solutions Co., Ltd. | - | 8.547.792 | - | 8.547.792 |
| Dai Ly Phuong | - | 60.344.480 | - | 60.344.480 |
| TNTN PRODUCTION AND TRADING TIEN HUNG | - | 9.658.623 | - | 9.658.623 |
| Tran Van Hung | - | 147.011.700 | - | 147.011.700 |
| Tran An Kha | - | 2.400.000 | - | 2.400.000 |
| Phan Le Tran Vu | - | 4.161.000 | - | 4.161.000 |
| Hoo Hing LTD | 29.412,00 | 709.417.440 | 29.412,00 | 709.417.440 |
| Ly Thea Trading CO., LTD | 117,86 | 2.842.783 | 117,86 | 2.842.783 |
| Total | 29.529,86 | 944.383.818 | 29.529,86 | 944.383.818 |

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26 NET SALES REVENUE

| | Period 12 months ending on | |
|---|-----------------------------------|------------------------|
| | 31.12.2025 | 31.12.2024 |
| | VND | VND |
| Turnover | | |
| Sales of semi-finished products | 745.315.383.887 | 705.804.212.895 |
| Revenue from sales of by-products and scrap | 1.311.517.995 | 2.406.328.343 |
| Revenue from rendering of services | 221.588 | - |
| Revenue from sales of goods and supplies | 470.041.514 | 835.242.368 |
| | 747.097.164.984 | 709.045.783.606 |
| Deductions | | |
| Trade Discounts | 2.772.529.741 | 1.028.894.579 |
| Sale discounts | - | - |
| Returned sales | 576.437.645 | 483.804.780 |
| | 3.348.967.386 | 1.512.699.359 |
| Net sales revenue | | |
| Net sales of semi-finished products | 741.966.416.501 | 704.291.513.536 |
| Revenue from sales of by-products and scrap | 1.311.517.995 | 2.406.328.343 |
| Revenue from rendering of services | 221.588 | - |
| Net revenue from sales of goods. Supplies | 470.041.514 | 835.242.368 |
| | 743.748.197.598 | 707.533.084.247 |

27 COST OF GOODS SOLD

| | Period 12 months ending on | |
|-------------------------------------|-----------------------------------|------------------------|
| | 31.12.2025 | 31.12.2024 |
| | VND | VND |
| Cost of finished products sold | 519.162.456.182 | 519.742.398.288 |
| Cost of goods and supplies sold | 618.299.593 | 961.830.699 |
| Inventory price reduction provision | 1.598.000.000 | (596.000.000) |
| | 521.378.755.775 | 520.108.228.987 |

28 REVENUE FROM FINANCIAL ACTIVITIES

| | Period 12 months ending on | |
|--|-----------------------------------|----------------------|
| | 31.12.2025 | 31.12.2024 |
| | VND | VND |
| Interest on demand deposits | 54.895.176 | 1.741.322.916 |
| Interest on deposits with a term of less than 1 year | 4.072.788.305 | - |
| Realized foreign exchange gains | 7.070.089.979 | 7.879.920.535 |
| Unrealized interest on exchange rate differences | - | 90.715.398 |
| | 11.197.773.460 | 9.711.958.849 |

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29 FINANCIAL OPERATING EXPENSES

| | Period 12 months ending on | |
|--|----------------------------|----------------------|
| | 31.12.2025 | 31.12.2024 |
| | VND | VND |
| Loan interest | 1.202.800.496 | 273.305.690 |
| Realized exchange rate difference loss | 639.513.192 | 1.581.924.092 |
| Unrealized exchange rate difference loss | 192.426.919 | - |
| Other financial costs | - | - |
| | <u>2.034.740.607</u> | <u>1.855.229.782</u> |

30 COST OF SALES

| | Period 12 months ending on | |
|---|----------------------------|-----------------------|
| | 31.12.2025 | 31.12.2024 |
| | VND | VND |
| Transportation and storage costs and other outsourced service costs | 19.931.395.008 | 18.780.208.671 |
| Brokerage costs | 60.781.416 | 125.849.586 |
| Employee costs | 5.546.408.595 | 3.943.081.469 |
| Sample cost and testing | 3.451.301.423 | 3.633.294.919 |
| Advertising costs | 6.512.320.118 | 6.434.978.196 |
| Depreciation | 96.751.813 | 84.031.824 |
| Others | 4.863.880.217 | 3.289.419.768 |
| | <u>40.462.838.590</u> | <u>36.290.864.433</u> |

31 BUSINESS MANAGEMENT EXPENSES

| | Period 12 months ending on | |
|---------------------------|----------------------------|-----------------------|
| | 31.12.2025 | 31.12.2024 |
| | VND | VND |
| Employee costs | 10.829.180.187 | 9.559.385.302 |
| Outsourcing service costs | 4.431.924.522 | 2.541.874.730 |
| Contingency Expenses | 5.400.000.000 | 11.485.223.629 |
| Depreciation expense | 182.629.131 | 105.222.078 |
| Other expenses | 15.071.848.939 | 16.769.126.666 |
| | <u>35.915.582.779</u> | <u>40.460.832.405</u> |

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32 CORPORATE INCOME TAX

The CIT amount on the Company's pre-tax accounting profit is Others from the tax amount when calculated at the ordinary tax rate of 20% in accordance with the current tax laws as follows:

| | Period 12 months ending on | |
|--|-----------------------------------|-----------------------|
| | 31.12.2025 | 31.12.2024 |
| | VND | VND |
| Pre-tax accounting profit | 154.662.178.196 | 119.264.947.840 |
| Taxes are calculated at the tax rate of 20% | 30.932.435.639 | 23.852.989.568 |
| Adjust: | | |
| Non-deductible expenses | 508.219.841 | 334.792.554 |
| Temporary difference without deferred CIT | 229.596.841 | (261.843.179) |
| CIT expenses have not been exempted or reduced | 31.670.252.322 | 23.925.938.943 |
| CIT exemption due to incentives | (5.980.208.236) | (4.873.610.564) |
| Underprovision from prior year | 183.803.106 | 13.843.143 |
| CIT expenses | 25.873.847.192 | 19.066.171.522 |
| CIT expenses recorded in the statement of business results | | |
| CIT - current | 27.238.755.758 | 21.535.218.424 |
| CIT - deferred | (1.364.908.566) | (2.469.046.902) |
| | 25.873.847.192 | 19.066.171.522 |

(*) Corporate income tax expenses for the 12-month period ending December 31, 2025 are estimated based on taxable income and may be subject to adjustment depending on the inspection of the tax authority.

33 PRODUCTION AND BUSINESS EXPENSES BY FACTORS

Production and business expenses by factors represent expenses incurred in the period from the Company's business activities, excluding the purchase price of goods arising in commercial activities. The details are presented as follows:

| | Period 12 months ending on | |
|---|-----------------------------------|------------------------|
| | 31.12.2025 | 31.12.2024 |
| | VND | VND |
| Cost of raw materials and materials | 327.953.277.466 | 367.817.080.417 |
| Employee costs | 130.562.246.173 | 118.645.855.288 |
| Depreciation expense of fixed assets | 22.631.732.570 | 19.801.259.896 |
| Cost of outsourced services | 55.764.572.370 | 43.253.917.073 |
| Cost of establishing scientific research fund | 5.000.000.000 | 10.700.000.000 |
| Provision for environmental restoration | 5.400.000.000 | 10.690.220.849 |
| Inventory price reduction provision | 1.598.000.000 | (596.000.000) |
| Other expenses | 44.751.463.938 | 43.101.053.229 |
| | 593.661.292.517 | 613.413.386.752 |

34 DEPARTMENT REPORT*Department Reports by Geographic Region:*

The Company's activities are mainly distributed domestically and exported. The Company does not track information about business results, fixed assets, other long-term assets and the value of large non-monetary expenses of the department by geographic area based on the customer's location.

| | Period 12 months ending on | |
|------------------|-----------------------------------|------------------------|
| | 31.12.2025 | 31.12.2024 |
| | VND | VND |
| Export revenue | 548.520.483.086 | 507.736.067.288 |
| Domestic Revenue | 195.227.714.512 | 199.797.016.959 |
| Net sales | 743.748.197.598 | 707.533.084.247 |

Report the division by business area:

The Company's main activity is the production of shrimp puff pastry of all kinds and rice products, while other revenues account for a small proportion of the Company's total revenue. therefore, the Board of Directors believes that the Company operates in a single business unit.

35 NOTES TO THE FINANCIAL STATEMENTS OF STAKEHOLDERS

The Company is controlled by the parent company as it accounts for 76,72% of the Company's share capital. The parent company is also the tallest parent company.

The company has transactions and balances with the following stakeholders:

Related Parties

Vinh Hoan Corporation
 Feed One Company Limited
 Vinh Phuoc Food Company Limited
 Thanh Binh Dong Thap One Member Company Limited
 Vinh Hoan Collagen One Member Limited
 Thanh Ngoc Agriculture Food Corporation
 Van Duc Food Co., Ltd.

 Van Duc Tien Giang Food Export Company Limited

 Mai Thien Thanh Co., LTD
 Vinh Hoan Pangasius Seed Production Co., Ltd.
 Tan Nguyen Thanh Real Estate Trading and Service Co.,LTD
 Vinh Technology Pte Ltd
 Coast Beacon

 Phu Si Packaging Co., Ltd

 Thien Minh Phuc Co., Ltd. (*)

Relationship

Parent Company
 Member companies of the Group
 Member companies of the Group
 Member companies of the Group
 Member companies of the Group
 Member companies of the Group
 Member's related company
 Board of Directors
 Member's related company
 Board of Directors
 Affiliates
 Member companies of the Group
 Member's related company
 Board of Directors
 Member companies of the Group
 Member's related company
 Board of Directors
 Member's related company
 Board of Directors
 Member's related company
 Board of Directors

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 Truong Sanh Production, Trading and Services
Company Limited

 Member's related company
Board of Directors

Hoan Ngoc Agriculture Food Corporation

Subsidiary company

(a) Operations with stakeholders

During the period. The following operations shall be performed with related parties:

| | Period 12 months ending on | |
|--|-----------------------------------|-----------------------|
| | 31.12.2025 | 31.12.2024 |
| | VND | VND |
| i) Sales revenue | | |
| Vinh Hoan Corporation | 1.413.635.782 | 1.759.837.614 |
| Thanh Binh Dong Thap One Member Company Limited | 283.145.776 | 426.410.508 |
| Vinh Phuoc Food Company Limited | 248.537.409 | 129.581.530 |
| Feed One Company Limited | 32.360.862 | 45.320.364 |
| Mai Thien Thanh Co., Ltd. | 4.820.160 | 2.828.745 |
| Van Duc Food Co., Ltd. | 78.703.704 | 87.962.963 |
| Van Duc Tien Giang Food Export Co., Ltd. | 84.756.758 | 325.106.062 |
| Vinh Hoan Collagen One Member Limited | 37.385.984 | 42.393.952 |
| Thanh Ngoc Agriculture Food Corporation | 56.891.020 | 46.890.735 |
| Vinh Hoan Pangasius Seed Production Co., Ltd. | 9.641.419 | 13.280.082 |
| Vinh Technology Pte Ltd | 60.537.619.234 | 61.812.115.859 |
| Coast Beacon | - | 198.115.421 |
| | 62.787.498.108 | 64.889.843.835 |
| ii) Buy goods | | |
| Vinh Hoan Corporation | 212.752.185 | 18.639.000 |
| Thanh Binh Dong Thap One Member Company Limited | - | 2.850.000 |
| Vinh Phuoc Food Company Limited | 2.777.769.752 | 1.663.050.152 |
| Van Duc Tien Giang Food Export Company Limited | 45.980.000 | 1.436.685.000 |
| Thanh Ngoc Agriculture Food Corporation | 103.449.810 | 70.507.929 |
| Vinh Hoan Collagen One Member Limited | 691.530.697 | 101.638.888 |
| Thien Minh Phuc Co., Ltd. | 2.633.886.600 | 3.631.833.500 |
| Phu Si Packaging Co., Ltd | 2.483.200 | 873.000 |
| Truong Sanh Production, Trading and Services Company Limited | 326.104.000 | - |
| Tan Nguyen Thanh Real Estate Trading and Service Co., Ltd. | - | 501.846.983 |
| Vinh Technology Pte Ltd | - | 49.420.000 |
| | 6.793.956.244 | 7.477.344.452 |

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| | | Period 12 months ending on | |
|---|-----------------|----------------------------|-------------|
| | | 31.12.2025 | 31.12.2024 |
| | | VND | VND |
| <i>iii) Sale of fixed assets (sale of tools)</i> | | | |
| Thanh Ngoc Agriculture Food Corporation | - | | 140.388.884 |
| <i>iv) Investments in subsidiaries</i> | | | |
| Hoan Ngoc Agriculture Food Corporation | 118.395.000.000 | | - |
| <i>v) Short-term loans</i> | | | |
| Hoan Ngoc Agriculture Food Corporation | 44.300.000.000 | | - |
| <i>vi) Interest expense</i> | | | |
| Hoan Ngoc Agriculture Food Corporation | 153.534.000 | | - |
| <i>vii) Expenses for key management personnel</i> | | | |

| <i>* Income of the Board of Directors</i> | Year 2025 | Year 2024 |
|---|---------------|---------------|
| Le Thi Dieu Thi | x | x |
| Tang Thi Mong Tien | x | x |
| Nguyen Minh Nhut | | x |
| Nguyen Hong Diem | x | |
| Nguyen Van Sang | x | |
| | 4 people | 3 people |
| | 2.771.821.949 | 2.061.063.706 |

** Remuneration of the Board of Directors + Supervisory Board***Year 2025**

| | |
|-------------------------------|----------------------|
| Le Thi Dieu Thi | 130.000.000 |
| Tang Thi Mong Tien | 130.000.000 |
| Nguyen Van Sang | 130.000.000 |
| Nguyen Van Kiem | 559.000.000 |
| Truong Thi Le Khanh | 130.000.000 |
| Lam Mau Diep | 130.000.000 |
| Ha Thi Phuong Thuy Hong Nhung | 130.000.000 |
| Pham Thanh Tung | 115.400.000 |
| Nguyen Trong Liem | 39.000.000 |
| Tran Thi Thanh Thuy | 130.000.000 |
| Total | 1.623.400.000 |

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** Remuneration of the Board of Directors + Supervisory Board*
Year 2024

| | |
|-------------------------------|----------------------|
| Le Thi Dieu Thi | 130.000.000 |
| Tang Thi Mong Tien | 130.000.000 |
| Nguyen Van Sang | 130.000.000 |
| Nguyen Van Kiem | 559.000.000 |
| Truong Thi Le Khanh | 130.000.000 |
| Nguyen Ngo Vi Tam | 55.333.000 |
| Ha Thi Phuong Thuy Hong Nhung | 130.000.000 |
| Pham Thanh Tung | 104.000.000 |
| Nguyen Trong Liem | 39.000.000 |
| Tran Thi Thanh Thuy | 130.000.000 |
| Lam Mau Diep | 74.667.000 |
| Total | 1.612.000.000 |

(b) Period-end balance with stakeholders

| | 31.12.2025 VND | 31.12.2024 VND |
|---|----------------------|----------------------|
| Short-term receivables of customers (Note 6) | | |
| Vinh Hoan Corporation | 825.346.089 | 324.321.710 |
| Thanh Binh Dong Thap One Member Company Limited | - | 186.095.884 |
| Vinh Phuoc Food Company Limited | - | 1.605.273 |
| Feed One Company Limited | - | 887.458 |
| Mai Thien Thanh Co., Ltd. | 530.182 | 3.055.045 |
| Van Duc Tien Giang Food Export Company Limited | - | 105.000.000 |
| Vinh Hoan Collagen One Member Limited | 1.070.182 | 17.806.548 |
| Thanh Ngoc Agriculture Food Corporation | 190.080 | 177.077.802 |
| Vinh Technology Pte Ltd | 7.878.357.685 | 2.399.642.932 |
| | 8.705.494.218 | 3.215.492.652 |

Prepayment to Supplier (Note 7)

| | | |
|---------------------------------------|---|-------------------|
| Vinh Hoan Collagen One Member Limited | - | 19.200.000 |
| | - | 19.200.000 |

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| | 31.12.2025 | 31.12.2024 |
|--|---------------------------|---------------------------|
| | VND | VND |
| Other short-term receivables | | |
| Vinh Hoan Collagen One Member Limited | 130.815.000 | 130.815.000 |
| Hoan Ngoc Agriculture Food Corporation | 153.534.000 | - |
| | <u>284.349.000</u> | <u>130.815.000</u> |
| Short-term payable | | |
| Vinh Hoan Corporation | 151.513.860 | |
| Vinh Hoan Collagen One Member Limited | 15.232.654 | |
| Vinh Phuoc Food Company Limited | 223.665.027 | |
| Tan Nguyen Thanh Real Estate Trading and Service Co., Ltd | - | 5.228.579 |
| Thien Minh Phuc Co., Ltd. | 295.823.292 | 365.323.020 |
| Truong Sanh Production, Trading and Services Company Limited | 13.500.000 | - |
| | <u>699.734.833</u> | <u>370.551.599</u> |
| Short-term loans | | |
| Hoan Ngoc Agriculture Food Corporation | <u>44.300.000.000</u> | <u>-</u> |
| Other payables | | |
| Thanh Ngoc Agriculture Food Corporation | 3.000.000 | 5.228.579 |
| Feed One Company Limited | 1.500.000 | 365.323.020 |
| Mai Thien Thanh Co., Ltd. | 2.500.000 | - |
| | <u>7.000.000</u> | <u>3.000.000</u> |

36 COMMITMENT TO LEASE OPERATIONS

Leases operate irrevocably. The Company must pay the minimum in the future as follows:

| | 31.12.2025 VND | 31.12.2024 VND |
|-------------------|---------------------------------|---------------------------------|
| Less than 1 year | 4.555.543.471 | 4.385.803.471 |
| From 1 to 5 years | 15.643.558.047 | 15.598.765.547 |
| Over 5 years | 84.779.306.941 | 88.650.448.758 |
| | <hr/> | <hr/> |
| Total | 104.978.408.459 | 108.635.017.776 |
| | <hr/> | <hr/> |

The financial statements have been approved by the Board of Directors for release on January 20, 2026.



 Nguyen Ngoc Huyen Trang
 Chief Accountant and Preparer

 Le Thi Dieu Thi
 General Director