AIG ASIA INGREDIENTS CORPORATION

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

HCM City ,29 October 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: **Hanoi Stock Exchange**

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on guidelines for information disclosure in the securities market, AIG Asia Ingredients Corporation hereby announces the periodic disclosure of the financial statements (FSs) for the Quarter III of 2026 to Hanoi Stock Exchange as follows:

1. Company Name: **AIG Asia Ingredients Corporation**

- Stock Symbol: **AIG**
- Address: **Lot TH-1B, Street No. 7, South Trading Zone, Tan Thuan Export Processing Zone, Tan Thuan Ward, Ho Chi Minh City, Vietnam**
- Tel: **028 5416 1386**
- Fax: .....
- E-mail:.....
- Website: **www.asiagroup-vn.com**

2. Details of Information Disclosure:

- Financial Statements for QIII/2026

☐ Separate Financial Statements (for a public company without subsidiaries and without a superior accounting entity with affiliated units)

☐ Consolidated Financial Statements (for a public company with subsidiaries);

☐ Combined Financial Statements (for a public company with affiliated accounting units that maintain separate accounting systems).

- Cases requiring explanatory notes:

+ The audit firm issues a qualified opinion on the audited financial statements (for the audited financial statements of 2026):

☐ Yes ☑ No

Explanatory note required if applicable:

☐ Yes ☑ No

+ Net profit after tax in the reporting period shows a difference of 5% or more before and after the audit, or a transition from loss to profit or vice versa (for the audited financial statements of 2026):

☐ Yes ☑ No

Explanatory note required if applicable:

☐ Yes ☑ No

+ Net profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

☑ Yes ☐ No

Explanatory note required if applicable:

☑ Yes ☐ No

+ Net profit after tax in the reporting period is negative, transitioning from a profit in the same period of the previous year to a loss in this period or vice versa:

☐ Yes ☑ No

Explanatory note required if applicable:

☐ Yes ☑ No

This information was disclosed on the company's website on 29 October 2026, at the following link: **www.asiagroup-vn.com**

We hereby certify that the disclosed information above is true and accurate, and we take full responsibility before the law for the content of the disclosed information.

Attachments:

- Separate Financial Statements for QIII/2026.
- Explanation of profit change in QIII/2026 report compared to the same period.

Company representation

Legal Representative/Authorized Person for Information Disclosure

(Sign, clearly state full name, position, and affix seal)

M.S.D.N: 0314524981 - C.T.C.P
CÔNG TY CỔ PHẦN NGUYÊN LIỆU Á CHÂU AIG
THÀNH PHỐ HỒ CHÍ MINH

CÔNG TY CỔ PHẦN NGUYÊN LIỆU Á CHÂU AIG
Digitally signed by CÔNG TY CỔ PHẦN NGUYÊN LIỆU Á CHÂU AIG
Date: 2026.10.29 17:08:15 +07'00'

Nguyen Bao Tung

General Director

AIG ASIA INGREDIENTS CORPORATION

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh City, 29 October 2026

EXPLANATION OF PROFIT CHANGE IN QUARTER III/2026 REPORT COMPARED TO THE SAME PERIOD

To: **- State Securities Commission of Vietnam**
- Vietnam Stock Exchange
- Hanoi Stock Exchange

Company name:	AIG ASIA INGREDIENTS CORPORATION
English name:	AIG ASIA INGREDIENTS CORPORATION
Head office's address:	Lot TH-1B, Street No. 7, South Trading Zone, Tan Thuan Export Processing Zone, Tan Thuan Ward, Ho Chi Minh City, Vietnam
Phone:	028 5416 1386
Website:	www.asiagroup-vn.com
Person performing the disclosure:	Mr. Nguyen Bao Tung
Position:	Legal representative

Type of disclosed information:

☒ Periodic ☐ Extraordinary ☐ Request

Information Disclosure Content:

On 29 October 2026, AIG ASIA INGREDIENTS CORPORATION ("Company") submitted its unaudited Separate Financial Statements for QUARTER III/2026 ("Report") signed on 29 October 2026.

There are reasons that the Net profit after tax in Quarter III/2026 is higher than 10% compared to Quarter III/2025 as follows:

VND

Code	*Items*	Quarter III/2026	Quarter III/2025	% Movement
60	18. Net profit/(loss) after tax	(2,092,353,832)	(6,984,015,417)	-70.04%

Main Reasons:

- Code 23: Interest expenses in Quarter III/2026 decreased by 59% year-on-year as the Company fully repaid its outstanding loan principals. The net impact of other items on the Income Statement was insignificant relative to Interest expenses.

We hereby certify that the information disclosed above is true and accurate, and we take full legal responsibility for the content of the disclosed information.

Legal Representative
GENERAL DIRECTOR

M.S.D.N: 0314524981 - C.T.C.P
CÔNG TY CỔ PHẦN NGUYÊN LIỆU Á CHÂU AIG
THÀNH PHỐ HỒ CHÍ MINH

Nguyen Bao Tung

AIG Asia Ingredients Corporation

Separate financial statements

For the accounting period at the end of Quarter III/2026

AIG Asia Ingredients Corporation

CONTENTS

	Pages
Separate Statement of financial position	1 - 2
Seperate Income statement	3 - 4
Seperate Cash flow statement	5 - 6
Notes to the Separate financial statements	7 - 30

SEPARATE STATEMENT OF FINANCIAL POSITION
as at 30 September 2026

VND

Code	ASSETS	Notes	30 September 2026	31 December 2025
100	**A. CURRENT ASSETS**		**554,225,456,078**	**215,610,542,624**
110	**I. Cash and cash equivalents**	**4**	**26,656,300,640**	**60,822,565,663**
111	▪ Cash		26,656,300,640	15,810,853,334
112	▪ Cash equivalents		-	45,011,712,329
120	**II. Short-term financial investments**	**5**	**159,177,006,853**	**25,875,890,413**
123	▪ Investments held to maturity		159,177,006,853	25,875,890,413
130	**III. Short-term receivables**		**351,861,260,940**	**107,094,571,169**
131	▪ Short-term receivables from customers	6.1	89,831,351,739	95,412,790,403
132	▪ Short-term advances to suppliers	6.2	6,775,989,510	9,769,141,075
135	▪ Other short-term receivables	7	255,253,919,691	1,912,639,691
160	**IV. Other current assets**		**16,530,887,645**	**21,817,515,379**
161	▪ Short-term prepaid expenses	12	2,450,911,584	2,890,740,437
162	▪ Deductible VAT		14,073,336,061	18,920,134,942
163	▪ Taxes and other receivables from the State	14	6,640,000	6,640,000
200	**B. NON-CURRENT ASSETS**		**3,622,796,320,674**	**3,607,906,201,928**
210	**I. Long-term receivables**		**35,500,000**	**35,500,000**
215	▪ Other long-term receivables	7	35,500,000	35,500,000
220	**II. Fixed assets**		**5,764,320,562**	**2,413,646,691**
221	▪ Tangible fixed assets	8	4,541,413,535	1,470,664,198
222	- Historical cost		5,427,167,371	1,946,898,636
223	- Accumulated depreciation		(885,753,836)	(476,234,438)
227	▪ Intangible fixed assets	9	1,222,907,027	942,982,493
228	- Historical cost		1,569,850,400	1,128,050,000
229	- Accumulated amortization		(346,943,373)	(185,067,507)
240	**IV. Investment properties**	10	**93,305,588,152**	**97,996,930,576**
241	▪ Historical cost		110,500,000,000	110,500,000,000
242	▪ Accumulated depreciation		(17,194,411,848)	(12,503,069,424)
250	**V. Long-term assets in progress**		**5,264,344,832**	**245,900,200**
252	▪ Construction in progress		5,264,344,832	245,900,200
260	**VI. Long-term financial investments**	11	**3,387,342,598,276**	**3,374,088,917,231**
261	▪ Investments in subsidiaries	11.1	3,348,691,180,314	3,318,865,707,785
262	▪ Investments in associates and joint-ventures	11.2	80,000,000,000	80,000,000,000
264	▪ Provision for devaluation of long-term investments in other entities	11	(41,348,582,038)	(24,776,790,554)
270	**VII. Other non-current assets**		**131,083,968,852**	**133,125,307,230**
271	▪ Long-term prepaid expenses	12	131,083,968,852	133,125,307,230
280	**TOTAL ASSETS**		**4,177,021,776,752**	**3,823,516,744,552**

SEPARATE STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026

VND

Code	RESOURCES	Notes	30 September 2026	31 December 2025
300	**A. LIABILITIES**		**168,231,216,360**	**460,127,471,520**
310	**I. Current liabilities**		**168,231,216,360**	**460,127,471,520**
311	▪ Short-term payables to suppliers	13	39,229,116,433	74,079,573,721
313	▪ Dividends and profit distributions payable		85,300,649,000	-
314	▪ Short-term taxes and other obligations to the State	14	2,409,039,898	1,488,717,302
316	▪ Short-term accrued expenses	15	27,074,885,605	20,360,813,773
319	▪ Short-term unearned revenue		5,600,000	6,292,928
320	▪ Other short-term payables		176,131,268	91,779,640
321	▪ Short-term loans and finance lease liabilities	16	-	350,000,000,000
323	▪ Bonus and welfare fund		14,035,794,156	14,100,294,156
400	**B. OWNERS' EQUITY**		**4,008,790,560,392**	**3,363,389,273,032**
410	**I. Owners' equity**		**4,008,790,560,392**	**3,363,389,273,032**
411	▪ Contributed capital	17.1	1,961,914,430,000	1,706,012,980,000
412	▪ Capital surplus	17.1	174,000,000,000	174,000,000,000
420	▪ Retained profits/(losses)	17.1	1,872,876,130,392	1,483,376,293,032
420a	- Previous years' retained profits/(losses)		1,142,174,194,032	981,753,062,898
420b	- Current year's retained profits/(losses)		730,701,936,360	501,623,230,134
440	**TOTAL RESOURCES**		**4,177,021,776,752**	**3,823,516,744,552**

Ho Chi Minh City, Vietnam

29 October 2026

M.S.D.N: 0314524981 - C.T.C.P
CÔNG TY CỔ PHẦN NGUYÊN LIỆU Á CHÂU AIG
THÀNH PHỐ HỒ CHÍ MINH

Vu Minh Duc	Nguyen Thi Anh Ngoc	Nguyen Bao Tung
Preparer	Chief Accountant	General Director

SEPERATE INCOME STATEMENT
for the accounting period at the end of Quarter III/2026

VND

Code	Items	Notes	*Quarter III*		*Accumulated amounts up to the end of this quarter*	
			Current year	Previous year	Current year	Previous year
01	**1. Revenue**	18.1	**104,908,858,085**	**114,692,838,416**	**365,818,938,538**	**131,862,156,888**
02	**2. Deductions**		473,650,058	-	473,650,058	-
10	**3. Net revenue**	18.1	**104,435,208,027**	**114,692,838,416**	**365,345,288,480**	**131,862,156,888**
11	**4. Cost of sales**	19	90,347,919,549	108,114,967,769	329,647,004,200	119,374,125,502
20	**5. Gross profit/(loss)**		**14,087,288,478**	**6,577,870,647**	**35,698,284,280**	**12,488,031,386**
21	**6. Gain/(loss) on sale and disposal of investment property**		-	-	-	-
22	**7. Financial incomes**	18.2	4,649,655,489	17,962,788,520	780,546,683,923	396,627,744,948
23	**8. Financial expenses**	20	2,693,187,328	6,619,397,257	31,246,365,183	22,726,306,123
24	*In which: Interest expenses*		*2,692,397,260*	*6,619,397,257*	*12,106,356,160*	*22,722,753,414*
25	**9. Selling expenses**	21	1,461,206,560	4,587,559,224	5,178,728,982	4,608,331,724
26	**10. General & administrative expenses**	21	16,673,913,743	20,359,381,562	48,962,948,761	51,017,078,792
30	**11. Net operating profit/(loss)**		**(2,091,363,664)**	**(7,025,678,876)**	**730,856,925,277**	**330,764,059,695**
31	**12. Other incomes**		-	41,666,666	1	42,164,421
32	**13. Other expenses**		572,168	3,207	154,570,918	112,870,137

SEPERATE INCOME STATEMENT (continued)
for the accounting period at the end of Quarter III/2026

VND

Code	*Items*	*Notes*	***Quarter III***		***Accumulated amounts up to the end of this quarter***	
			Current year	Previous year	Current year	Previous year
40	**14. Other profit/(loss)**		**(572,168)**	**41,663,459**	**(154,570,917)**	**(70,705,716)**
50	**15. Net profit/(loss) before tax**		**(2,091,935,832)**	**(6,984,015,417)**	**730,702,354,360**	**330,693,353,979**
51	**16. Current CIT expenses**	22	418,000	-	418,000	2,508,000
52	**17. Deferred CIT incomes/(expenses)**		-	-	-	-
60	**18. Net profit/(loss) after tax**		(2,092,353,832)	(6,984,015,417)	730,701,936,360	330,690,845,979

Ho Chi Minh City, Vietnam

29 October 2026

Vu Minh Duc	Nguyen Thi Anh Ngoc	Nguyen Bao Tung
Preparer	Chief Accountant	General Director

SEPERATE CASH FLOW STATEMENT
for the accounting period at the end of Quarter III/2026

VND

Code	Items	Notes	For the accounting period at the end of Quarter III/2026	For the accounting period at the end of Quarter III/2025
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**Profit/(loss) before tax**		**730,702,354,360**	**330,693,353,979**
	Adjustments for:			
02	▪ Depreciation and amortization	8;9;10	5,262,737,688	5,177,952,139
03	▪ Provisions	20	16,571,791,484	-
05	▪ (Gains)/losses from investing activities	18.2	(777,967,854,800)	(396,669,411,614)
06	▪ Interest expenses	20	12,106,356,160	22,722,753,414
08	**Operating profit before changes in working capital**		**(13,324,615,108)**	**(38,075,352,082)**
09	▪ (Increase)/decrease in receivables		9,951,339,387	(33,532,505,790)
10	▪ (Increase)/decrease in inventories		-	2,288,105
11	▪ Increase/(decrease) in payables (excluding interest, CIT payables)		(29,659,075,389)	88,961,532,051
12	▪ (Increase)/decrease in prepaid		2,481,167,231	170,087,877
14	▪ Interest expenses paid		(9,579,684,931)	(31,614,520,547)
15	▪ CIT paid		(418,000)	(2,508,000)
17	▪ Other cash outflows from operating activities		(64,500,000)	-
20	**Net cash flows from operating activities**		**(40,195,786,810)**	**(14,090,978,386)**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	▪ Acquisition and construction of fixed assets and other long-term assets		(6,277,104,044)	(1,429,882,500)
22	▪ Proceed from disposals of fixed assets and other long-term assets		-	41,666,666
23	▪ Loans to other parties or purchases of financial instruments of other entities		(255,000,000,000)	(15,000,000,000)
24	▪ Cash inflows from loan collection, selling debt instruments of other		125,000,000,000	17,500,000,000
25	▪ Cash outflows for investments in other entities		(212,368,000,000)	(214,050,000,000)
26	▪ Cash inflows from withdrawal of investments in other entities		99,975,100,000	69,982,600,000
27	▪ Interest income, dividends and profit received		604,699,525,831	327,259,463,187
30	**Net cash flows from investing activities**		**356,029,521,787**	**184,303,847,353**

SEPERATE CASH FLOW STATEMENT (continued)
for the accounting period at the end of Quarter III/2026

VND

Code	*Items*	*Notes*	*For the accounting period at the end of Quarter III/2026*	*For the accounting period at the end of Quarter III/2025*
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	▪ Cash from loans	16	-	185,000,000,000
34	▪ Repayments of loan principals		(350,000,000,000)	(270,000,000,000)
40	**Net cash flows from financing activities**		**(350,000,000,000)**	**(85,000,000,000)**
50	**Net cash flows during the period**		**(34,166,265,023)**	**85,212,868,967**
60	**Cash and cash equivalents at the beginning of year**	**4**	**60,822,565,663**	**25,613,245,018**
61	▪ Impacts of foreign exchange difference		-	-
70	**Cash and cash equivalents at the end of year**	**4**	**26,656,300,640**	**110,826,113,985**

Ho Chi Minh City, Vietnam

29 October 2026

M.S.D.N: 0314524981 - C.T.C.P
CÔNG TY CỔ PHẦN NGUYÊN LIỆU Á CHÂU AIG
THÀNH PHỐ HỒ CHÍ MINH

Vu Minh Duc	Nguyen Thi Anh Ngoc	Nguyen Bao Tung
Preparer	Chief Accountant	General Director

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

1. CORPORATE INFORMATION

AIG Asia Ingredients Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate ("ERC") No. 0314524981 issued by the Department of Planning and Investment ("DPI") of Ho Chi Minh City on 19 July 2017 and other amended ERCs.

The current principal activities of the Company are management consulting services (excluded finance, accountant, law consulting), warehousing and storage of goods, manufacturing and blending of foodstuffs, food additives.

The Company's registered head office is located at Lot TH-1B, Street No. 7, South Commercial Area, Tan Thuan Export Processing Zone, Tan Thuan Ward, Ho Chi Minh City, Vietnam.

The number of the Company's employees as at 30 September 2026 was 96 (31 December 2025: 90).

Corporate structure

As at 30 September 2026, the Company invested in 11 direct subsidiaries, 4 indirect subsidiaries, 1 direct associate and 2 indirect associates, in which:

Subsidiaries comprise:

- *Asia Chemical Corporation ("ACC")*

  ACC is a shareholding incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 0304918352 issued by the DPI of Ho Chi Minh City on 9 April 2007 and other amended BRCs, ERCs. ACC's registered head office is located at Lot K4B, Le Minh Xuan Industrial Zone, Road No. 4, Binh Loi Ward, Ho Chi Minh City, Vietnam. The main activities as registered by ACC are to provide products and services to various industries including food and beverage, dairy, seafood, pharmaceuticals, and bakery.

  As at 30 September 2026, the Company holds a 96.34% ownership interest and voting rights in ACC (31 December 2025: 96.34% ownership interest and voting rights).

- *Asia Sai Gon Food Ingredients Joint Stock Company ("AFI")*

  AFI is a shareholding incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 3700916876 issued by the DPI of Binh Duong Province on 7 May 2008, and other amended BRCs, ERCs. AFI's registered head office is located at Lot No. C-9E-CN, My Phuoc 3 Industrial Zone, Thoi Hoa Ward, Ho Chi Minh City, Vietnam. The main activities as registered by AFI are to manufacture foodstuff, non-dairy creamer product and other food ingredients.

  As at 30 September 2026, the Company holds a 64.21% ownership interest (directly holding 64.01% and indirectly holding 0.2% through a subsidiary) and 64.22% voting rights in AFI (31 December 2025: 64.01% ownership interest and voting rights).

- *Asia Coconut Processing Joint Stock Company ("ACP")*

  ACP is a shareholding incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 1300975859 issued by the DPI of Ben Tre Province on 19 December 2014 and other amended ERCs. ACP's registered head office is located at Lot EI-2, EI-3, EI-4, Giao Long Industrial Zone, Phase II, Giao Long Commune, Vinh Long Province, Vietnam. The main activities as registered by ACP are to manufacture and provide coconut products (desiccated coconut, coconut milk powder, coconut milk, frozen coconut cream, nata de coco and coconut oil) for domestic and foreign market.

  As at 30 September 2026, the Company holds a 73.42% ownership interest and voting rights in ACP (31 December 2025: 73.42% ownership interest and voting rights).

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

As at 30 September 2026, the Company invested in 11 direct subsidiaries, 4 indirect subsidiaries, 1 direct associate and 2 indirect associates, in which: (continued)

Subsidiaries comprise: (continued)

- *APIS Corporation ("APIS")*

  APIS is a shareholding incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 0312705358 issued by the DPI of Binh Duong Province on 25 March 2014 and other amended ERCs. APIS's registered head office is located at Lot 18A VSIP II-A, No. 27 Street, Vietnam – Singapore II-A Industrial Zone, Vinh Tan Ward, Ho Chi Minh City, Vietnam. The main activities as registered by APIS are to trade and manufacture food materials, functional foods and essential oils.

  As at 30 September 2026, the Company holds a 76.96% ownership interest and voting rights in APIS (31 December 2025: 76.96% ownership interest and voting rights).

- *Asia Hoa Son Corporation ("AHS")*

  AHS (formerly known as Hoa Son Agricultural Processing Co., Ltd.) incorporated under the Law on Enterprise of Vietnam pursuant to the Business Registration Certificate No. 2901627664 issued by the DPI of Nghe An Province on 23 May 2013 and other amended BRCs, ERCs. The company was renamed according to the amended ERC No. 2901627664 issued by the DPI of Nghe An Province on 13 December 2018. AHS's registered head office is located at Yen Hoa Village, Vinh Tuong Ward, Nghe An Province, Vietnam. The main activities as registered by AHS are to produce starch and starch products; producing sugar, livestock, aquatic feed.

  As at 30 September 2026, the Company holds a 99.995% ownership interest and voting rights in AHS (31 December 2025: 99.995% ownership interest and voting rights).

- *AFC Food Company Limited ("AFC")*

  AFC is a one-member limited liability company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 3702533540 issued by the DPI of Binh Duong Province on 10 February 2017 and other amended ERCs. AFC's registered head office is located at Lot C-9F-CN, My Phuoc 3 Industrial Zone, Thoi Hoa Ward, Ho Chi Minh City, Vietnam. The main activities as registered by AFC are to manufacture and trade foods.

  As at 30 September 2026, the Company holds a 100% ownership interest and voting rights in AFC (31 December 2025: 100% ownership interest and voting rights).

- *VICTA Trading Corporation ("VICTA")*

  VICTA formerly known as Asia Industrial Chemicals Joint Stock Company ("AIC") incorporated in Vietnam under the ERC No. 0313428499 issued by the DPI of Ho Chi Minh City on 7 September 2015 and other amended ERCs. The company was renamed according to the amended ERC No.0313428499 issued by the DPI of Ho Chi Minh City on 6 April 2023. VICTA's registered head office at Lot TH-1B, Street No. 7, South Trading Zone, Tan Thuan Export Processing Zone, Tan Thuan Ward, Ho Chi Minh City, Vietnam. The main activities as registered by VICTA are trading industrial chemicals, trading feed and ingredients for cattle, poultry and aquatic animals, leasing, operating and managing houses and non-residential land.

  As at 30 September 2026, the Company holds a 99.98% ownership interest and voting rights in VICTA (31 December 2025: 99.98% ownership interest and voting rights).

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

As at 30 September 2026, the Company invested in 11 direct subsidiaries, 4 indirect subsidiaries, 1 direct associate and 2 indirect associates, in which: (continued)

Subsidiaries comprise: (continued)

- *Asia Ingredients Group Singapore Pte. Ltd ("AIS")*

  AIS formerly known as Asia Chemical Corporation (ACC) Pte. Ltd ("ACC PTE") is a one-member limited liability company incorporated in Singapore pursuant to the registration No. 201756070K issued by the Accounting and Corporation Regulatory Authority of Singapore on 15 December 2017. AIS's registered head office is located at 160 Robinson Rd, #26-04 SBF Center, Singapore 068914. The main activities as registered by AIS are business and management consultancy services; general wholesale trade (including general importers and exporters).

  As at 30 September 2026, the Company holds a 100% ownership interest and voting rights in AIS (31 December 2025: 96.34% ownership interest and 100% voting rights through a subsidiary).

- *Mekong Delta Gourmet Joint Stock Company ("MDG")*

  MDG is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 1102039618 issued by the DPI of Long An Province on 26 September 2023. MDG's registered head office is located at Lot C2, Doc 2 Street, Phu An Thanh Industrial Park, Ben Luc Ward, Tay Ninh Province, Vietnam. The main activities as registered by MDG are the processing and preservation vegetables.

  As at 30 September 2026, the Company holds a 99.92% ownership interest (directly holding 98% and indirectly holding 1.92% through a subsidiary) and 99.996% voting rights in MDG (31 December 2025: 99.2% ownership interest (directly holding 98% and indirectly holding 1.2% through a subsidiary) and 99.87% voting rights).

- *Asia Specialty Ingredients Joint Stock Company ("ASI")*

  ASI is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 0901155640 issued by the DPI of Hung Yen Province on 29 February 2024. ASI's registered head office is located at Chi Long Village, Nguyen Van Linh Ward, Hung Yen Province, Vietnam. The main activities as registered by ASI are the production of spice.

  As at 30 September 2026, the Company holds a 85% ownership interest and voting rights in ASI (31 December 2025: 83% ownership interest and voting rights).

- *Asia Shimakyu Food Corporation ("AFS")*

  AFS is a shareholding incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 3703261917 issued by the DPI of Binh Duong Province on 12 November 2024. AFS's registered head office is located at Lot 18A VSIP II-A, No. 27 Street, Vietnam – Singapore II-A Industrial Zone, Vinh Tan Ward, Ho Chi Minh City, Vietnam. The main activities as registered by AFS are to manufacture, blend and package food, food materials and food additives.

  As at 30 September 2026, the Company holds a 75.43% ownership interest and 98% voting rights in AFS (31 December 2025: 75.43% ownership interest and 98.00% voting rights) through subsidiary.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

As at 30 September 2026, the Company invested in 11 direct subsidiaries, 4 indirect subsidiaries, 1 direct associate and 2 indirect associates, in which: (continued)

Subsidiaries comprise: (continued)

- *G.C Food Joint Stock Company ("GCF")*

  GCF is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 3602503768 issued by the DPI of Dong Nai Province on 31 May 2011 and other amended BRCs, ERCs. GCF's registered head office is located at Lot V-2E, Street No.11, Ho Nai Industrial Park, Ho Nai Ward, Dong Nai Province, Vietnam. The main activities as registered by GCF are wholesales of foods.

  As at 30 September 2026, the Company holds a 52.87% ownership interest and voting rights in GCF (31 December 2025: 52.87% ownership interest and voting rights).

- *Vietfarm Food Joint Stock Company ("VFC")*

  VFC is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 4500577748 issued by the DPI of Khanh Hoa Province on 20 May 2014 and other amended BRCs, ERCs. VFC's registered head office is located at National Highway 1A, Thanh Hai Industrial Park, Bao An Ward, Khanh Hoa Province, Vietnam. The main activities as registered by VFC are Processing and manufacturing of aloe vera, coconut jelly, yogurt jelly, herbal products and soy milk.

  As at 30 September 2026, the Company holds a 52.5% ownership interest and 99.29% voting rights in VFC (31 December 2025: 52.5% ownership interest and 99.29% voting rights) through subsidiary.

- *Vietfarm Food Joint Stock Company ("VCC")*

  VFC is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 3600714322 issued by the DPI of Dong Nai Province on 20 January 2005 and other amended BRCs, ERCs. VCC's registered head office is located at Lot V-2E, Street No.11, Ho Nai Industrial Park, Ho Nai Ward, Dong Nai Province, Vietnam. The main activities as registered by VCC are manufacturing beverages: aloe vera, coconut jelly, yogurt jelly, herbal products and soy milk.

  As at 30 September 2026, the Company holds a 52.61% ownership interest and 99.5% voting rights in VCC (31 December 2025: 52.61% ownership interest and 99.5% voting rights) through subsidiary.

- *Sun and Wind Joint Stock Company ("SWC")*

  SWC is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 4500624846 issued by the DPI of Ninh Thuan Province on 17 July 2018 and other amended ERCs. SWC's registered head office is located at Phu Thuan, My Son Commune, Khanh Hoa Province, Vietnam. The main activities as registered by SWC are fruit cultivation and poultry farming.

  As at 30 September 2026, the Company holds a 46.53% ownership interest and 88% voting rights in SWC (31 December 2025: 46.53% ownership interest and 88% voting rights) through subsidiary.

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

As at 30 September 2026, the Company invested in 11 direct subsidiaries, 4 indirect subsidiaries, 1 direct associate and 2 indirect associates, in which: (continued)

Associates:

- *Vinh Hao Spirulina Algae Corporation ("TVH")*

  TVH is a shareholding incorporated in Vietnam under the BRC No. 3400516059 issued by the DPI of Binh Thuan Province on 4 February 2008 and other amended BRCs, ERCs. TVH's registered head office at Vinh Son Hamlet, Vinh Hao Commune, Lam Dong Province, Viet Nam. The main activities as registered by TVH is the production of Spirulina, food, nutritional food, dietary supplement, cosmetic, soap, feeds for cattle, poultry and aquatic animals.

  As at 30 September 2026, the Company holds a 49% ownership interest in TVH

  (31 December 2025: 49% ownership interest) through a subsidiary.

- *Sai Gon Tropical Drinks Joint stock Company ("STD")*

  STD is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 4500654985 issued by the DPI of Ninh Thuan Province on 07 April 2022 and other amended ERCs. STD's registered head office is located at Lot A1-A2, Thanh Hai Industrial Park, Bao An Ward, Khanh Hoa Province, Vietnam. The main activities as registered by STD are production of non-alcoholic beverages and mineral water.

  As at 30 September 2026, the Company holds a 20% ownership interest in STD (31 December 2025: 20% ownership interest) through subsidiary.

- *Asia Agricultural Technology Corporation ("ATC")*

  ATC is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 3502478571 issued by the DPI of Ba Ria – Vung Tau Province on 13 June 2022. ATC's registered head office is located at Lot L, D.20 Street, Chau Duc Industrial Park, Ngai Giao Commune, Ho Chi Minh City, Vietnam. The main activities as registered by ATC are the production, processing and wholesale of coffee.

  As at 30 September 2026, the Company holds a 40% ownership interest and voting rights in ATC (31 December 2025: 40% ownership interest and voting rights).

2. BASIS OF PREPARATION

2.1 Purpose of preparing the separate financial statements

The Company has subsidiaries and associates as disclosed in Note 1 and Note 10. The Company prepared these separate financial statements to meet the prevailing requirements in relation to disclosure of information, specifically the Circular No. 96/2020/TT-BTC on disclosure of information on the securities market. In addition, as required by these regulations, the Company has also prepared the consolidated financial statements of the Company and its subsidiaries for the fiscal year ended 30 September 2026.

Users of the separate financial statements should read them together with the said consolidated financial statements in order to obtain full information on the consolidated financial position, consolidated results of operations and consolidated cash flows of the Company and its subsidiaries.

2. BASIS OF PREPARATION (continued)

2.2 *Applied accounting standards and system*

The separate financial statements of the Company, expressed in Vietnam dong ("VND"), are prepared in accordance with the Vietnamese Enterprise Accounting System and other Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

Accordingly, the accompanying separate financial statements, including their utilisation are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the separate financial position and separate results of operations and separate cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.3 *Applied accounting documentation system*

The Company's applied accounting documentation system is the General Journal system.

2.4 *Fiscal year*

The Company's fiscal year applicable for the preparation of its separate financial statements starts on 1 January and ends on 31 December.

2.5 *Accounting currency*

The separate financial statements are prepared in VND which is also the Company's accounting currency.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 *Cash and cash equivalents*

Cash and cash equivalents comprise cash on hand, cash at banks and short-term, highly liquid investments with an original maturity of less than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

3.2 *Receivables*

Receivables are presented in the separate financial statements at the carrying amounts due from customers and other debtors, after deducting provision for doubtful debts.

The provision for doubtful debts represents amounts of outstanding receivables at the balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expenses in the separate income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.3 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

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

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the separate income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the separate income statement.

3.4 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset for its intended use.

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the separate income statement as incurred.

When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the separate income statement.

Land use rights ("LURs")

The advance payment for land rental, of which the land lease contracts have effectiveness prior to 2003 and Land use right certificate being issued, are recorded as intangible fixed asset according to Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013 guiding the management, use and depreciation of fixed assets ("Circular 45").

3.5 Depreciation and amortisation

Depreciation of tangible fixed assets and amortisation of intangible fixed assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Machinery and equipment	3 - 8 years
Means of transportation	6 years
Office equipment	5 years
Trademarks	10 years
Others	6 years

3.6 Investment properties

Investment properties are stated at cost including transaction costs less accumulated depreciation and/or amortisation. Investment properties held for capital appreciation are not depreciated/amortised but subject to impairment review.

Subsequent expenditure relating to an investment property that has already been recognised is added to the net book value of the investment property when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment property, will flow to the Company.

Depreciation and amortisation of investment properties are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Buildings and structures	18 years

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.7 Borrowing costs

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing costs are recorded as expenses during the period in which they are incurred.

3.8 Prepaid expenses

Prepaid expenses are reported as short-term or long-term prepaid expenses on the separate balance sheet and amortised over the period for which the amounts are paid or the period in which economic benefits are generated in relation to these expenses.

Prepaid land rental

The prepaid land rental represents the unamortised balance of advance payment. Such prepaid rental is recognised as a long-term prepaid expense for allocation to the income statement over the remaining lease period according to Circular 45.

3.9 Investments

Investments in subsidiaries

Investments in subsidiaries over which the Company has control are carried at costs.

Distributions from accumulated net profits of the subsidiaries arising subsequent to the date of acquisition are recognised in the separate income statement. Distributions from sources other than from such profits are considered a recovery of investments and are deducted to the cost of the investment.

Investments in associates

Investments in associates over which the Company has significant influence are carried at cost.

Distributions from accumulated net profits of the associates arising subsequent to the date of acquisition are recognised in the separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

Provision for diminution in value of investments

Provision of the investment is made when there are reliable evidence of the diminution in value of those investments at the balance sheet date.

Increases or decreases to the provision balance are recorded as finance expense in the separate income statement.

3.10 Payables and accruals

Payables and accruals are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Company.

3.11 Revenue recognition

The Company recognises revenue when it is probable that the economic benefits will flow to the Company and when the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales taxes or duty.

In addition to the basic criteria for revenue recognition, the followings are specific revenue recognition policies:

Revenue from rendering of management consulting services

The Company recognizes revenue based on the signed acceptance minutes.

Rental income

Rental income arising from operating leases is recognised in the separate income statement on a straight-line basis over the terms of the lease.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.11 Revenue recognition (continued)

Interest income

Interest income is recognised as the interest accrues (taking into account the effective yield on the asset) unless collectability is in doubt.

Dividend income

Income is recognised when the Company's entitlement as an investor to receive the dividend is established.

3.12 Taxation

Current income tax

Current income tax assets and liabilities for the current and prior period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the balance sheet date.

Current income tax is charged or credited to the separate income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the balance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

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

- where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss; and
- in respect of taxable temporarily differences associated with investments in subsidiaries and associates, and interests in joint ventures where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised, except:

- where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss; and
- in respect of deductible temporarily differences associated with investments in subsidiaries, associates, and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Previously unrecognized deferred tax assets are re-assessed at each balance sheet date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.12 *Taxation (continued)*

Deferred tax (continued)

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled based on tax rates and tax laws that have been enacted at the balance sheet date.

Deferred tax is charged or credited to the separate income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on the same taxable entity.

3.13 *Related parties*

Parties are considered to be related parties of the Company if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common significant influence. Related parties can be enterprises or individuals, including close members of their families.

4. CASH AND CASH EQUIVALENTS

VND

	30 September 2026	*31 December 2025*
Cash on hand	189,626	144,189,626
Cash at banks	26,656,111,014	15,666,663,708
- *HSBC Bank (Vietnam) Limited*	*15,595,341,383*	*4,089,527,885*
- *Vietnam Export Import Commercial Joint Stock Bank (Eximbank)*	*9,790,730,064*	*10,844,003,584*
- *Other demand deposits*	*1,270,039,567*	*733,132,239*
Cash equivalents	-	45,011,712,329
- *HSBC Bank (Vietnam) Limited*	-	45,011,712,329
Total	**26,656,300,640**	**60,822,565,663**

5. SHORT-TERM SHORT-TERM FINANCIAL INVESTMENTS

VND

	30 September 2026	*31 December 2025*
Term deposit	137,839,315,072	-
Lending (Note 23)	21,337,691,781	25,875,890,413
Total	**159,177,006,853**	**25,875,890,413**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

6. SHORT-TERM RECEIVABLES FROM CUSTOMERS AND SHORT-TERM ADVANCES TO SUPPLIERS

6.1 *Short-term receivables from customers*

VND

	30 September 2026	*31 December 2025*
Receivables from other companies	50,080,986,657	77,379,809,023
Fes (Vietnam) Co.,Ltd	*10,539,238,257*	*23,448,646,606*
Vinacafé Bien Hoa Joint-Stock Company	*39,534,184,080*	*53,897,595,750*
Others	7,564,320	33,566,667
Receivables from related parties (Note 23)	39,750,365,082	18,032,981,380
Total	**89,831,351,739**	**95,412,790,403**
Provision for doubtful short-term debts	-	-
NET	**89,831,351,739**	**95,412,790,403**

6.2 *Short-term advances to suppliers*

VND

	30 September 2026	*31 December 2025*
Advances to other companies	6.775.989.510	9.769.141.075
HKKL Co., Ltd	-	*2.257.200.000*
Phan Anh Construction - Design - Consulting Company Limited	*6.744.000.000*	*6.564.000.000*
Ly Son Sa Ky Technology Joint Stock Company	-	*799.282.500*
Others	*31.989.510*	*148.658.575*
Total	**6.775.989.510**	**9.769.141.075**

7. OTHER RECEIVABLES

VND

	30 September 2026	*31 December 2025*
Short-term		
Dividend receivable (Note 23)	172,534,640,000	-
Advance for capital contribution	80,000,000,000	-
Advances to employees	2,234,640,000	1,428,000,000
Deposits	484,639,691	484,639,691
Total	**255,253,919,691**	**1,912,639,691**
Long-term		
Deposits	35,500,000	35,500,000
Others	-	-
Total	**35,500,000**	**35,500,000**
In which:		
Due from other parties	*2,754,779,691*	*1,948,139,691*
Due from related parties (Note 23)	*252,534,640,000*	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

8. TANGIBLE FIXED ASSETS

VND

	Machinery & equipment	*Office equipment*	*Total*
Historical cost			
As at 31 December 2025	1,598,035,000	348,863,636	1,946,898,636
New purchases	2,565,000,000	915,268,735	3,480,268,735
As at 30 Sep 2026	4,163,035,000	1,264,132,371	5,427,167,371
Accumulated depreciation			
As at 31 December 2025	414,667,920	61,566,518	476,234,438
Depreciation	315,812,973	93,706,425	409,519,398
As at 30 Sep 2026	730,480,893	155,272,943	885,753,836
Net book value			
As at 31 December 2025	1,183,367,080	287,297,118	1,470,664,198
As at 30 Sep 2026	3,432,554,107	1,108,859,428	4,541,413,535

9. INTANGIBLE FIXED ASSETS

VND

	Trade marks	*Software*	*Total*
Historical cost			
As at 31 December 2025	395,800,000	732,250,000	1,128,050,000
New purchases	-	-	-
Transferred from construction in progress	-	441,800,400	441,800,400
As at 30 September 2026	395,800,000	1,174,050,400	1,569,850,400
Accumulated amortisation			
As at 31 December 2025	82,458,325	102,609,182	185,067,507
Amortisation	29,684,997	132,190,869	161,875,866
As at 30 September 2026	112,143,322	234,800,051	346,943,373
Net book value			
As at 31 December 2025	313,341,675	629,640,818	942,982,493
As at 30 September 2026	283,656,678	939,250,349	1,222,907,027

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

10. INVESTMENT PROPERTIES

	VND *Buildings & structures*
Historical cost	
As at 31 December 2025	110,500,000,000
New purchases	-
As at 30 Sep 2026	110,500,000,000
Accumulated depreciation	
As at 31 December 2025	12,503,069,424
Depreciation	4,691,342,424
As at 30 Sep 2026	17,194,411,848
Net book value	
As at 31 December 2025	97,996,930,576
As at 30 Sep 2026	93,305,588,152

11. LONG-TERM FINANCIAL INVESTMENTS

		VND
	30 September 2026	*31 December 2025*
Investment in subsidiaries (Note 11.1)	3,348,691,180,314	3,318,865,707,785
Investment in associate (Note 11.2)	80,000,000,000	80,000,000,000
Total	**3,428,691,180,314**	**3,398,865,707,785**
Provision for devaluation of long-term investments	(41,348,582,038)	(24,776,790,554)
Net	**3,387,342,598,276**	**3,374,088,917,231**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

11. LONG-TERM FINANCIAL INVESTMENTS (continued)

11.1 Details of investments in subsidiaries were as follows:

Name of subsidiary	*Business activities*	*Status*	30 September 2026		31 December 2025	
			Ownership %	*Amount (VND)*	*Ownership %*	*Amount (VND)*
Asia Chemical Corporation	Provide products and services to various industries including food and beverage, dairy, seafood, pharmaceuticals and bakery	Operating	96,34%	718.020.621.828	96,34%	718.020.621.828
G.C Foods Joint Stock Company	Trading foods	Operating	52,87%	515.852.120.465	52,87%	515.852.120.465
Asia Sai Gon Food Ingredients Joint Stock Company	Manufacture foodstuff, non-dairy creamer product and other food ingredients	Operating	64,01%	503.512.000.000	64,01%	503.512.000.000
Asia Coconut Processing Joint Stock Company	Manufacture and provide coconut products(desiccated coconut, coconut milk powder, coconut milk, frozen coconut cream,nata de coco and coconut oil)	Operating	73,42%	509.543.700.000	73,42%	509.543.700.000
Asia Hoa Son Corporation	Producing starch and starch products; producing sugar, livestock, aquatic feed	Operating	100,00%	450.205.902.488	100,00%	450.205.902.488
Mekong Delta Gourmet Joint Stock Company	Processing and preservation vegetables	Operating	98,00%	264.600.000.000	98,00%	264.600.000.000
Asia Ingredients Group Singapore Pte. Ltd.	Business and management consultancy services; general wholesale trade (including general importers and exporters)	Operating	100,00%	130.570.000.000	0,00%	-
APIS Corporation	Trade and manufacture food materials, functional foods and essential oils	Operating	76,96%	128.067.500.000	76,96%	128.067.500.000
VICTA Trading Corporation	Provide chemical in various industries, food additives, animal feeds, material for poultry meat, livestock meat and aquatic foods	Operating	99,98%	51.271.335.533	99,98%	153.813.863.004
Asia Specialty Ingredients Joint Stock Company	Manufacture spice	Operating	85,00%	39.148.000.000	83,00%	37.350.000.000
AFC Food Company Limited	Manufacture and trade foods	Pre-operating	100,00%	37.900.000.000	100,00%	37.900.000.000
TOTAL				**3.348.691.180.314**		**3.318.865.707.785**
Provision for devaluation of subsidiaries				(39.685.686.948)		(23.319.525.868)
NET				**3.309.005.493.366**		**3.295.546.181.917**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

11. LONG-TERM FINANCIAL INVESTMENTS (continued)

11.2 Details of investment in an associate were as follows:

Name of associate	*Business activities*	*Status*	30 September 2026		31 December 2025	
			Ownership %	*Amount (VND)*	*Ownership %*	*Amount (VND)*
Asia Agricultural Technology Corporation	Manufacture and trade coffee	Pre-operating	40.00%	80,000,000,000	40.00%	80,000,000,000
TOTAL				**80,000,000,000**		**80,000,000,000**
Provision for devaluation of associate				(1,662,895,090)		(1,457,264,686)
NET				**78,337,104,910**		**78,542,735,314**

12. PREPAID EXPENSES

VND

	30 September 2026	*31 December 2025*
Short-term		
Tools and equipment	889,408,292	506,115,899
Insurance fee	230,729,602	364,539,522
Soft ware	1,082,280,721	1,197,795,011
Others	248,492,969	822,290,005
Total	**2,450,911,584**	**2,890,740,437**
Long-term		
Prepaid land rental	126,964,153,731	127,600,946,184
Tools and equipment	170,836,497	487,832,480
Office and warehouse renovation	2,168,239,492	3,780,449,399
Others	1,780,739,132	1,256,079,167
Total	**131,083,968,852**	**133,125,307,230**

13. SHORT-TERM PAYABLES TO SUPPLIERS

VND

	30 September 2026	*31 December 2025*
Payables to other companies	2,086,678,213	3,077,092,681
Payables to related parties (Note 23)	*37,142,438,220*	*71,002,481,040*
Total	**39,229,116,433**	**74,079,573,721**

14. TAXES AND OTHER OBLIGATIONS TO THE STATE

VND

	31 December 2025	*Increase*	*Decrease*	*30 September 2026*
Payables				
Value added tax	(240,000)	-	-	(240,000)
Corporate Income tax	-	418,000	(418,000)	-
Personal income tax	1,482,317,302	8,459,805,808	(7,539,665,836)	2,402,457,274
Foreign contractor tax	-	161,683,303	(161,683,303)	-
Others	-	182,624	-	182,624
Total	**1,482,077,302**	**8,622,089,735**	**(7,701,767,139)**	**2,402,399,898**
In which				
Tax payables	*880,641,233*			*2,409,039,898*
Tax overpaid	*(6,640,000)*			*(6,640,000)*

15. SHORT-TERM ACCRUED EXPENSES

VND

	30 September 2026	*31 December 2025*
Salary and bonus	18,857,957,000	15,036,237,316
Loan interest with related parties (Note 23)	7,334,191,781	4,807,520,552
Others	882,736,824	517,055,905
Total	**27,074,885,605**	**20,360,813,773**

16. SHORT-TERM LOANS

VND

	30 September 2026	31 December 2025
Short-term loans		
Loans from related parties	-	350,000,000,000
	-	**350,000,000,000**
Long-term loans		
Loans from bank	-	-
TOTAL	**-**	**350,000,000,000**

17. OWNERS' EQUITY

17.1 Changes in owners' equity

VND

	Share capital	*Share premium*	*Undistributed earnings*	*Total*
Previous year				
As at 31 December 2024	1,706,012,980,000	174,000,000,000	981,753,062,898	2,861,766,042,898
Net profit for the year	-	-	330,690,845,979	330,690,845,979
As at 30 Sep 2025	1,706,012,980,000	174,000,000,000	1,312,443,908,877	3,192,456,888,877
Current year				
As at 31 December 2025	1,706,012,980,000	174,000,000,000	1,483,376,293,032	3,363,389,273,032
Net profit for the year	-	-	730,701,936,360	730,701,936,360
Dividend declared by cash	-	-	(85,300,649,000)	(85,300,649,000)
Dividend paid by shares	255,901,450,000	-	(255,901,450,000)	-
As at 30 Sep 2026	1,961,914,430,000	174,000,000,000	1,872,876,130,392	4,008,790,560,392

17. OWNERS' EQUITY (continued)

17.2 Capital transactions with owners

VND

	30 September 2026	*31 December 2025*
Contributed share capital		
Beginning balance	1,706,012,980,000	1,706,012,980,000
Increase	255,901,450,000	-
Ending balance	**1,961,914,430,000**	**1,706,012,980,000**

17.3 Shares

	Number of shares	
	30 September 2026	*31 December 2025*
Authorised shares	**196,191,443**	**170,601,298**
Issued shares		
Ordinary shares	196,191,443	170,601,298
Treasury shares		
Ordinary shares	-	-
Shares in circulation		
Ordinary shares	196,191,443	170,601,298

18. REVENUE

18.1 Revenue from sales of goods and rendering of services

VND

	For the accounting period at the end of Quarter III/2026	*For the accounting period at the end of Quarter III/2025*
Gross revenue	***365,818,938,538***	***131,862,156,888***
Of which:		
Sales of merchandise	*296,014,363,640*	*115,076,850,175*
Revenue from rendering services	*69,804,574,898*	*16,785,306,713*
Deductions	***(473,650,058)***	**-**
Sales returns	(473,650,058)	-
Net revenue	**365,345,288,480**	**131,862,156,888**
Of which:		
Sale to other parties	*295,596,006,510*	*115,179,850,175*
Sale to related parties (Note 23)	*69,749,281,970*	*16,682,306,713*

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

18. REVENUE (continued)

18.2 Financial income

VND

	For the accounting period at the end of Quarter III/2026	*For the accounting period at the end of Quarter III/2025*
Interest incomes from banks & other parties	8,241,823,368	1,337,154,426
Interest incomes from related parties (Note 23)	888,958,903	772,294,522
Distributed dividends and profits	771,404,500,000	394,518,296,000
Realised foreign exchange gains	11,401,652	-
Total	**780,546,683,923**	**396,627,744,948**

19. COST OF GOOD SOLD AND SERVICES RENDERED

VND

	For the accounting period at the end of Quarter III/2026	*For the accounting period at the end of Quarter III/2025*
Cost of merchandises sold	279,866,569,300	111,033,116,111
Cost of services rendered	49,780,434,900	8,341,009,391
Total	**329,647,004,200**	**119,374,125,502**

20. FINANCIAL EXPENSES

VND

	For the accounting period at the end of Quarter III/2026	*For the accounting period at the end of Quarter III/2025*
Interest expenses charged by related parties (Note 23)	12,106,356,160	21,098,315,061
Interst expenses charged by other parties	-	1,624,438,353
Realised foreign exchange losses	790,068	3,552,709
Losses arising from the recovery of investment due to a reduction of charter capital of a	2,567,427,471	-
Provision for devaluation of investments	16,571,791,484	-
Total	**31,246,365,183**	**22,726,306,123**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

21. SELLING EXPENSE AND GENERAL AND ADMINISTRATION EXPENSES

VND

	For the accounting period at the end of Quarter III/2026	*For the accounting period at the end of Quarter III/2025*
Selling expenses	**5,178,728,982**	**4,608,331,724**
Salary expenses	1,454,045,185	3,733,952,000
Transportation fees	1,252,611,292	328,874,600
Others	2,472,072,505	545,505,124
General and administration expenses	**48,962,948,761**	**51,017,078,792**
Salary expenses	37,201,487,767	34,571,629,745
Depreciation and amortization	1,027,710,159	1,181,403,735
Office, warehouse and land rental fees	114,487,416	112,732,614
Others	10,619,263,419	15,151,312,698
Total	**54,141,677,743**	**55,625,410,516**

22. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable to the Company is 20% of taxable income.

The tax returns filed by the Company are subject to examination by the tax authorities. Because the application of tax laws and regulations to many types of transactions is susceptible to varying interpretations, the amounts reported in the separate financial statements could be changed at a later date upon final determination by the tax authorities.

22.1 CIT expense

VND

	For the accounting period at the end of	*For the accounting period at the end of*
Current CIT expense	-	-
Adjust in previous year	418,000	2,508,000
Total	**418,000**	**2,508,000**

Reconciliation between CIT expense and the accounting profit before tax multiplied by CIT rate is presented below:

VND

	For the accounting period at the end of Quarter III/2026	*For the accounting period at the end of Quarter III/2025*
Net profit before tax	**730,702,354,360**	**330,693,353,979**
At CIT rate of 20% applicable to the Company	*146,140,470,872*	*66,138,670,796*
Non-deductible expenses	220,800,000	1,098,036,087
Incomes not subject to CIT	(154,280,900,000)	(78,903,659,200)
Unrecognised deferred tax assets of	7,919,629,128	11,666,952,317
Adjustment for under accrual of CIT from previous years	418,000	2,508,000
CIT expense	**418,000**	**2,508,000**

22. CORPORATE INCOME TAX (continued)

22.2 *Current tax*

The current CIT tax is based on taxable income for the current year. The taxable income of the Company for the year differs from the accounting profit before tax as reported in the separate income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are not taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted at the balance sheet date.

23. TRANSACTIONS WITH RELATED PARTIES

Significant transactions with related parties were as follows:

VND

Related parties	*Relationship*	*Transactions*	*For the accounting period at the end of Quarter III/2026*	*For the accounting period at the end of Quarter III/2025*
Asia Hoa Son Corporation	Subsidiary	Loan principals repayments	-	80,000,000,000
		Loan interest	-	2,283,863,010
		Loan interest paid	-	4,831,095,890
		Dividends declared	-	17,439,200,000
Asia Chemical Corporation	Subsidiary	Dividend received	303,000,000,000	139,895,364,325
		Dividends declared	475,534,640,000	190,213,856,000
		Rendering services	20,238,276,997	6,369,307,320
		Payment for the transferred	130,570,000,000	-
		Loan interest paid	-	8,009,589,041
		Loan interest	-	7,217,123,283
Asia Coconut Processing Joint Stock Company	Subsidiary	Purchase of goods	140,714,914	35,371,111
		Dividend received	-	9,000,000,000
		Lending principal received	-	15,000,000,000
		Interest income	-	83,630,137
		Interest income received	-	194,383,562
		Rendering services	28,731,108,140	1,265,915,597
APIS Corporation	Subsidiary	Purchase of goods	-	138,576,740
		Rendering services	6,116,639,957	2,596,117,764
		Dividends declared	25,013,500,000	10,005,400,000
		Dividend received	25,013,500,000	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

23. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties were as follows:

VND

	Relationship	*Transactions*	*For the accounting period at the end of Quarter III/2026*	*For the accounting period at the end of Quarter III/2025*
Asia Sai Gon Food Ingredients Joint Stock Company	Subsidiary	Dividends declared	195,875,000,000	117,525,000,000
		Dividend received	195,875,000,000	117,525,000,000
		Purchase of goods	279,898,976,709	111,009,845,000
		Loan drawdown	-	185,000,000,000
		Loan interest	12,106,356,160	8,706,452,056
		Loan interest paid	9,579,684,931	4,517,534,246
		Rendering services	14,663,256,876	3,803,335,143
		Loan repaid	350,000,000,000	-
VICTA Trading Corporation	Subsidiary	Capital redemption	99,975,100,000	69,982,600,000
		Loan principals repayments	-	100,000,000,000
		Loan interest	-	2,890,876,712
		Loan interest paid	-	6,134,109,589
		Dividends declared	74,981,360,000	37,490,680,000
		Dividend received	74,981,360,000	37,490,680,000
		Rendering services	-	2,647,630,889
Asia Specialty Ingredients Joint Stock Company	Subsidiary	Lending	-	15,000,000,000
		Lending principal received	5,000,000,000	2,500,000,000
		Interest income	888,958,903	688,664,385
		Interest income received	427,157,535	-
G.C Food Joint Stock Company	Subsidiary	Dividends declared	-	21,844,160,000
		Dividend received	-	21,844,160,000
		Capital contribution	-	214,050,000,000
		Purchase of goods	22,100,000	-
Mekong Delta Gourmet Joint Stock Company	Subsidiary	Advance for capital contribution	80,000,000,000	-

23. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties were as follows:

VND

Related parties	*Relationship*	*Transactions*	*30 September 2026*	*31 December 2025*
Receivables from customers				
Asia Sai Gon Food Ingredients Joint Stock	Subsidiary	Rendering services	6,541,525,344	6,649,421,582
Asia Coconut Processing Joint Stock Company	Subsidiary	Rendering services	24,231,081,629	11,204,553,409
APIS Corporation	Subsidiary	Rendering services	2,498,386,845	10,526,389
Asia Chemical Corporation	Subsidiary	Rendering services	6,479,371,264	-
Asia Hoa Son Corporation	Subsidiary	Rendering services	-	168,480,000
Other receivables				
Asia Chemical Corporation	Subsidiary	Dividend receivable	172,534,640,000	-
Mekong Delta Gourmet Joint Stock Company	Subsidiary	Advance for capital contribution	80,000,000,000	-
Lending				
Asia Specialty Ingredients Joint Stock Company	Subsidiary	Interest income receivable	1,337,691,781	875,890,413
		Short-term loan receivable	20,000,000,000	25,000,000,000
Payables to suppliers				
Asia Sai Gon Food Ingredients Joint Stock	Subsidiary	Purchase of goods	37,131,686,604	71,002,481,040
Asia Coconut Processing Joint Stock Company	Subsidiary	Purchase of goods	10,751,616	-
Short-term loans				
Asia Sai Gon Food Ingredients Joint Stock	Subsidiary	Short-term loans	-	350,000,000,000
Loan interests				
Asia Sai Gon Food Ingredients Joint Stock	Subsidiary	Loan interests	7,334,191,781	4,807,520,552

Remuneration to members of the Board of Directors, the Board of Supervision and the Management were as follow:

VND

	For the accounting period at the end of Quarter III/2026	*For the accounting period at the end of Quarter III/2025*
Remunerations	6,947,197,000	5,953,147,000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

24. LEASE COMMITMENTS

As at 30 September 2026, the minimum lease commitments payable in the future under the operating lease agreements were as follows:

VND

	30 September 2026	*31 December 2025*
Within 01 year	1,006,630,452	1,006,630,452
Over 01 to 05 years	4,026,521,808	4,026,521,808
More than 05 years	35,443,111,691	36,449,742,143
Total	**40,476,263,951**	**41,482,894,403**

Ho Chi Minh City, Vietnam

29 October 2026

Vu Minh Duc	Nguyen Thi Anh Ngoc	Nguyen Bao Tung
Preparer	Chief Accountant	General Director