

JOINT STOCK COMPANY  
KIEN GIANG IMPORT & EXPORT

SOCIALIST REPUBLIC OF VIETNAM  
Independence – Freedom – Happiness

No.: 573/CBTT-XNK

An Giang, date 17 April 2026

**PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS**

To: Hanoi Stock Exchange

Complying with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, Kien Giang Import-Export Joint Stock Company discloses financial statement information (FS) for the quarter of 01/2026 with the Hanoi Stock Exchange as follows:

1. Name of organization:

- Stock Code: KGM
- Address: 85-87 Lac Hong, Rach Gia Ward, An Giang Province
- Phone: 0297 3863491 Fax: 0297 3862309
- Email: info@kigimex.com.vn Website: kigimex.com.vn

2. Contents of information announcement:

3. Financial Statements Quarter 01/2026

Separate financial statements (TCNY has no subsidiaries and superior accounting units have subordinate units);

Consolidated financial statements (TCNY has subsidiaries);

General financial statements (TCNY has an accounting unit under the organization of its own accounting apparatus).

4. Cases subject to explanation of causes:

+ The auditing organization gives an opinion that is not a fully accepted opinion for the financial statements (for audited financial statements in 2025):

Yes

None

Written explanation in case of integration:

Yes

None

+ Profit after tax in the reporting period with a difference of 5% or more before and after audit, converted from loss to profit or vice versa (for audited financial statements in 2025):

Yes

None

Written explanation in case of integration:

Yes

None

+ Profit after corporate income card in the statement of business results of the reporting period changes by 10% or more compared to the report of the same period of the previous year:

Yes

None

Written explanation in case of integration:



Yes

None

+ Profit after tax in the reporting period is at a loss, transferred from profit in the same period of the previous year to a loss in this period or vice versa:

Yes

None

Written explanation in case of integration:

Yes

None

This information was published on the Company's website on 1/4/2026 at the link <https://www.kigimex.com.vn/>.

**Attachments:**

- Financial Statements Quarter 01/2026
- Explanatory document No. 572/CV-XNK date 17 April 2026.

**Institutional Representative**

Legal Representative/Legal Representative <sup>pháp nhân</sup>  
(Sign, clearly state full name, position, and seal)



*Dương Thị Thanh Nguyệt*



**JOINT STOCK COMPANY  
EXPORT IMPORT KIEN GIANG**

**SOCIALIST REPUBLIC OF VIETNAM  
Independence – Freedom – Happiness**

No.: 5.7.2./CV-XNK  
"Explanation of profit after tax  
in the financial statements of the 1st quarter of 2026"

An Giang, date 17 April 2026

To:

- The State Securities Commission;
- Hanoi Stock Exchange.

**I. ABOUT THE INFORMATION DISCLOSURE ORGANIZATION**

1. Name: Kien Giang Import-Export Joint Stock Company
2. Stock Code: KGM
3. Head office address: No. 85-87 Lac Hong, Rach Gia Ward, An Giang Province
4. Phone Number 0297 3 870 116 Fax: 0297 3 923 406
5. Website: [www.kigimex.com.vn](http://www.kigimex.com.vn)

**II. CONTENTS OF DISCLOSURE**

Kien Giang Import-Export Joint Stock Company would like to report on the explanation of profit after corporate income tax changed by 10% or more over the same period in the financial statements of the 1st quarter of 2026 as follows:

Unit: Bronze

Criteria	Q1/2025	Q1/2026	Q1/2025		Notes
			Spreads	Rate	
Profit after tax	3.661.760.213	4.542.498.516	880.738.303	124,05%	

In the 1st quarter of 2026, the Company has well implemented the procurement and production of winter-spring crops, continued to control and manage expenses well and implemented the effective completion of sales contracts. Profit after tax in the first quarter of 2026 was VND 4.54 billion, up 24.05% over the same period in 2025, mainly due to the increase in profit of the petroleum industry over the same period, due to the Company's good balance of inventory and taking advantage of the opportunity to increase prices at the end of March 2026.

Kien Giang Import-Export Joint Stock Company would like to explain the above reasons to the State Securities Commission and the Hanoi Stock Exchange.

Best regards!

**Recipients:**

- As above;
- Save VT

**GENERAL DIRECTOR**



*Dương Thị Thanh Nguyệt*

**FINANCIAL REPORT**

As at 31/03/2026

Unit: VND

Items	Code	Notes	End of Period	Beginning of period
<b>A. CURRENT ASSETS</b>	<b>100</b>		<b>765.741.142.299</b>	<b>487.920.895.644</b>
<b>I. Cash and Cash Equivalents</b>	<b>110</b>	<b>V.1</b>	<b>226.826.707.463</b>	<b>63.000.304.273</b>
1. Cash	111		211.826.707.463	33.000.304.273
2. Cash equivalents	112		15.000.000.000	30.000.000.000
<b>II. Short-term Investments</b>	<b>120</b>	<b>V.2</b>	<b>0</b>	<b>0</b>
1. Trading securities	121		0	0
2. Provision for securities.(*)	122		0	0
3. Held-to-maturity securities	123		0	0
4. Provision for held-to-maturity securities (*)	124		0	0
5. Other short-term investments	125		0	0
6. Provision for impairment of other short-term investments (*)	126		0	0
<b>III. Current receivables</b>	<b>130</b>		<b>44.369.474.296</b>	<b>80.572.523.330</b>
1. Receivables from customers	131	V.3	9.545.884.314	77.306.306.134
2. Current advances to suppliers	132		35.087.086.641	3.445.289.197
3. Current Internal Receivables	133		0	0
4. Receivables from construction contract progress	134		0	0
5. Other Current receivables	135	V.4	178.350.025	262.774.683
6. Provision for bad debts (*)	136	V.6	(441.846.684)	(441.846.684)
7. Assets pending disposal	137	V.5	0	0
<b>IV. Inventories</b>	<b>140</b>	<b>V.7</b>	<b>429.283.870.861</b>	<b>233.170.838.952</b>
1. Inventories	141		445.477.295.405	249.364.263.496
2. Provision for inventories write-down (*)	142		(16.193.424.544)	(16.193.424.544)
<b>V. Current biological assets</b>	<b>150</b>	<b>V.12</b>	<b>0</b>	<b>0</b>
1. Livestock held for short-term produce (single harvest)	151		0	0
2. Seasonal crops or crops held for short-term produce (single harvest)	152		0	0
3. Provision for impairment of current biological assets (*)	153		0	0
<b>VI. Other Current Assets</b>	<b>160</b>		<b>65.261.089.679</b>	<b>111.177.229.089</b>
1. Prepaid expenses (short-term)	161	V.14	3.136.564.428	903.561.845
2. Deductible value-added tax	162		62.119.373.394	110.273.547.244
3. Taxes and other receivables from the state	163	V.19	5.151.857	120.000
4. Repurchase transactions involving government bonds	164		0	0
5. Other current assets	165	V.15	0	0
<b>B. NON-CURRENT ASSETS</b>	<b>200</b>		<b>161.125.127.390</b>	<b>169.719.261.019</b>
<b>I. Long-term Receivables</b>	<b>210</b>		<b>75.000.000</b>	<b>75.000.000</b>
1. Long-term receivables from customers	211	V.3	0	0
2. Long-term advances to suppliers	212		0	0

Items	Code	Notes	End of Period	Beginning of period
3. Business capital in subsidiaries	213		0	0
4. Long-term internal receivables	214		0	0
5. Other long-term receivables	215	V.4	75.000.000	75.000.000
6. Provision for doubtful long-term receivables (*)	216	V.6	0	0
<b>II. Fixed Assets</b>	<b>220</b>		<b>116.691.542.550</b>	<b>123.184.082.275</b>
1. Tangible fixed assets	221	V.9	116.584.475.883	123.065.015.608
- Historical cost	222		480.259.905.482	480.341.015.482
- Accumulated depreciation (*)	223		(363.675.429.599)	(357.275.999.874)
2. Finance lease fixed assets	224	V.11	0	0
- Historical cost	225		0	0
- Accumulated depreciation (*)	226		0	0
3. Intangible assets	227	V.10	107.066.667	119.066.667
- Historical cost	228		120.000.000	120.000.000
- Accumulated depreciation (*)	229		(12.933.333)	(933.333)
<b>III. Non-current biological assets</b>	<b>230</b>	<b>V.12</b>	<b>0</b>	<b>0</b>
1. Livestock held for periodic produce	231		0	0
a) Immature livestock held for periodic produce	232		0	0
b) Mature livestock held for periodic produce	233		0	0
- Historical cost	234		0	0
- Accumulated depreciation (*)	235		0	0
2. Livestock held for long-term produce (single harvest)	236		0	0
3. Seasonal crops or crops held for long-term produce (single harvest)	237		0	0
4. Provision for impairment of long-term biological assets (*)	238		0	0
<b>IV. Investment Properties</b>	<b>240</b>	<b>V.13</b>	<b>0</b>	<b>0</b>
- Historical cost	241		0	0
- Accumulated depreciation (*)	242		0	0
<b>V. Construction in Progress</b>	<b>250</b>	<b>V.8</b>	<b>1.356.388.307</b>	<b>1.356.388.307</b>
1. Production and business costs in progress	251		0	0
2. Construction costs in progress	252		1.356.388.307	1.356.388.307
<b>VI. Long-term Financial Investments</b>	<b>260</b>		<b>0</b>	<b>0</b>
1. Investments in subsidiaries	261		0	0
2. Investments in joint ventures and associates	262		0	0
3. Investments in other entities	263		0	0
4. Provision for long-term investments in other entities(*)	264		0	0
5. Held-to-maturity securities	265		0	0
6. Provision for held-to-maturity securities (*)	266		0	0
<b>VII. Other Non-current Assets</b>	<b>270</b>		<b>43.002.196.533</b>	<b>45.103.790.437</b>
1. Long-term prepaid expenses	271	V.14	43.002.196.533	45.103.790.437
2. Deferred tax assets	272	V.26	0	0
3. Long-term spare parts, materials, and supplies	273		0	0
4. Other long-term assets	274	V.15	0	0
<b>TOTAL ASSETS (280=100+200)</b>	<b>280</b>		<b>926.866.269.689</b>	<b>657.640.156.663</b>

Items	Code	Notes	End of Period	Beginning of period
<b>C. LIABILITIES</b>	<b>300</b>		<b>647.821.129.155</b>	<b>383.137.514.645</b>
<b><i>I. Current Liabilities</i></b>	<b>310</b>		<b>642.178.829.155</b>	<b>379.695.214.645</b>
1. Short-term trade payables	311	V.17	30.429.389.726	99.494.322.997
2. Short-term advances from customers	312		167.880.130.020	34.081.350.872
3. Dividends and profit payable	313	V.18	0	0
4. Short-term taxes and payables to the State	314	V.19	1.227.204.629	2.946.267.924
5. Payables to employees	315		10.558.370.503	18.499.352.232
6. Short-term accrued expenses	316	V.20	31.042.314.528	25.509.371.893
7. Short-term internal payables	317		0	0
8. Payables for construction contract progress	318		0	0
9. Short-term unearned revenue	319	V.22	863.181.818	0
10. Other current payables	320	V.21	256.080.351	113.752.489
11. Short-term borrowings and financial lease liabilities	321	V.16	382.201.116.000	180.386.828.658
12. Provision for short-term liabilities	322	V.25	16.682.000.000	16.682.000.000
13. Bonus and welfare funds	323		1.039.041.580	1.981.967.580
14. Price stabilization fund	324		0	0
15. Repurchase transactions involving government bonds	325		0	0
<b><i>II. Non-Current Liabilities</i></b>	<b>330</b>		<b>5.642.300.000</b>	<b>3.442.300.000</b>
1. Long-term trade payables	331	V.17	0	0
2. Long-term advances from customers	332		0	0
3. Long-term taxes and payables to the State	333	V.19	0	0
4. Long-term accrued expenses	334	V.20	0	0
5. Internal payables for business capital	335		0	0
6. Long-term internal payables	336		0	0
7. Long-term unearned revenue	337	V.22	0	0
8. Other long-term payables	338	V.21	0	0
9. Long-term borrowings and financial lease liabilities	339	V.16	5.642.300.000	3.442.300.000
10. Convertible bonds	340		0	0
11. Preferred shares	341		0	0
12. Deferred income tax liabilities	342		0	0
13. Provision for long-term liabilities	343	V.25	0	0
14. Science and technology development fund	344		0	0
<b>D. OWNER'S EQUITY</b>	<b>400</b>	<b>V.27</b>	<b>279.045.140.534</b>	<b>274.502.642.018</b>
1. Contributed charter capital	411	V.27.b	254.300.000.000	254.300.000.000
- Ordinary shares with voting right	411a		0	0
- Preferred shares	411b		0	0
2. Share premium	412		0	0
3. Conversion options for convertible bonds	413		0	0
4. Other owner's equity	414		0	0
5. Treasury shares (*)	415		0	0
6. Margin of property revaluation	416		0	0
7. Exchange rate differences	417		0	0

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Items	Code	Notes	End of Period	Beginning of period
8. Development investment fund	418	V.27.e	5.721.783.837	5.721.783.837
9. Other funds of owner's equity	419		0	0
10. Retained earnings	420	V.27.a	19.023.356.697	14.480.858.181
- Retained earnings accumulated to previous year	420a		14.480.858.181	0
- Undistributed profit of this year	420b		4.542.498.516	14.480.858.181
<b>TOTAL LIABILITIES AND EQUITY (440=300+400)</b>	<b>440</b>		<b>926.866.269.689</b>	<b>657.640.156.663</b>

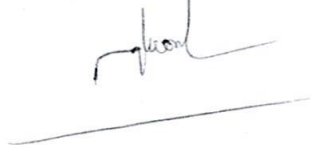
An Giang, April, 14, 2026

Preparer  
(Signature, full name)



Nguyễn Thị Chúc Hà

Chief Accountant  
(Signature, full name)



Trần Thị Diệp

General Director  
(Signature, full name)



Dương Thị Thanh Nguyệt

## MID-YEAR BUSINESS RESULTS REPORT

Quarter 1, 2026

Unit: VND

Items	Code	Note	Quarter 1		Accumulated from the beginning of the year to the end of the reporting period	
			Current year	Previous year	Current year	Previous year
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Revenue from goods sold and services rendered	01		628.243.408.187	1.370.298.384.458	628.243.408.187	1.370.298.384.458
2. Less deductions	02					
3. Net revenue from goods sold and services rendered (10=01-02)	10		628.243.408.187	1.370.298.384.458	628.243.408.187	1.370.298.384.458
4. Cost of goods sold	11		526.683.317.925	1.235.051.244.705	526.683.317.925	1.235.051.244.705
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	20		101.560.090.262	135.247.139.753	101.560.090.262	135.247.139.753
6. Gain/loss from disposal and liquidation of investment property	21					
7. Financial income	22		4.089.260.238	11.067.413.055	4.089.260.238	11.067.413.055
8. Financial expenses	23		2.675.317.161	18.422.806.887	2.675.317.161	18.422.806.887
- Including: Interest expenses	24		1.255.738.852	7.929.457.281	1.255.738.852	7.929.457.281
9. Selling expenses	25		90.475.630.815	114.535.447.686	90.475.630.815	114.535.447.686
10. Administrative expenses	26		7.100.356.235	8.053.378.523	7.100.356.235	8.053.378.523
11. Operating profit (30=20+21+22-(23+25+26))	30		5.398.046.289	5.302.919.712	5.398.046.289	5.302.919.712
12. Other income	31		283.326.577	99.828.781	283.326.577	99.828.781
13. Other expenses	32		3.249.721	825.548.227	3.249.721	825.548.227
14. Other profit(40=31-32)	40		280.076.856	(725.719.446)	280.076.856	(725.719.446)
15. Total accounting profit before tax (50=30+40)	50		5.678.123.145	4.577.200.266	5.678.123.145	4.577.200.266
16. Current corporate income tax expense	51		1.135.624.629	915.440.053	1.135.624.629	915.440.053
17. Deferred corporate income tax expense	52				0	
18. Total accounting profit before tax (60=50-51-52)	60		4.542.498.516	3.661.760.213	4.542.498.516	3.661.760.213
19. Basic earnings per share (*)	70		179	144	179	144
20. Diluted earnings per share (*)	71					

Preparer  
(Signature, full name)

Nguyễn Thị Chúc Hà

Chief Accountant  
(Signature, full name)

Trần Thị Diệp

An Giang, April, 14, 2026  
General Director  
(Signature, full name)



Dương Thị Thanh Nguyệt

**INTERIM STATEMENT OF CASH FLOWS**

(Indirect Method)

Accounting period from January 1, 2026 to March 31, 2026

Unit: VND

Items	Code	Note	Accumulated from the beginning of the year to the end of the reporting period	
			Current year	Previous year
1	2	3	4	5
<b>I. Cash flows from operating activities</b>				
1. Accounting profit before tax	01		5.678.123.145	4.577.200.266
2. Adjustments for				
- Depreciation of property, plant and equipment and investment property	02		7.831.539.725	7.521.809.756
- Provisions	03		-	-
- Gains or losses from exchange rate differences due to revaluation of monetary items in foreign currencies	04		(1.174.184.833)	7.970.105.241
- Gain/loss from investing and financing activities	05		(610.355.356)	(18.685.478)
- Interest expenses	06		1.255.738.852	7.929.457.281
- Other adjustments	07		-	-
3. Profit from operating activities before changes in working capital	08		12.980.861.533	27.979.887.066
- Changes in receivables	09		84.066.596.735	(26.730.325.307)
- Changes in inventories	10		(196.113.031.909)	(682.166.063.316)
- Changes in payables (excluding interest payable and corporate income tax payable)	11		63.185.085.207	282.851.840.355
- Changes in prepaid expenses	12		(131.408.679)	(878.615.415)
- Changes in trading securities	13		-	-
- Interest paid	14		(1.138.583.352)	(7.270.325.296)
- Corporate tax paid	15		(2.825.612.168)	(7.204.459.514)
- Other cash receipts from operating activities	16		-	-
- Other cash payments from operating activities	17		(942.926.000)	(191.843.200)
Net cash flows from operating activities	20		(40.919.018.633)	(413.609.904.627)
<b>II. Cash flows from investing activities</b>				
1. Cash paid for purchase and construction of fixed assets and other non-current assets	21		(1.064.998.333)	(299.000.000)
2. Proceeds from disposal or sale of fixed assets and other non-current assets	22		274.001.667	-
3. Cash outflows for lending and purchases of debt instruments of other entities	23		-	-
4. Cash inflows from collection of loans and disposal of debt instruments of other entities	24		-	-
5. Cash outflows for capital contributions to other entities	25		-	-
6. Proceeds from capital contributions in other entities	26		-	-
7. Cash inflows from interest received, dividends and profit distributions received	27		359.778.347	18.685.478
Net cash flows from investing activities	30		(431.218.319)	(280.314.522)
<b>III. Cash flows from financing activities</b>				
1. Proceeds from share issuance and capital contributions from owners	31		-	-
2. Payments to return capital contributions to owners and repurchase of issued shares	32		-	-
3. Proceeds from borrowings	33		475.428.282.250	1.779.213.605.613
4. Repayment of loan principal	34		(270.320.041.908)	(1.240.143.294.591)
5. Payments of finance lease obligations	35		-	-
6. Dividends and profits paid to owners	36		-	-
Net cash flows from financing activities	40		205.108.240.342	539.070.311.022
Net cash flows during the period (50 = 20+30+40)	50		163.758.003.390	125.180.091.873
Cash and cash equivalents at the beginning of the period	60		63.000.304.273	22.096.855.325
Effect of exchange rate changes on foreign currency conversions	61		68.399.800	(49.905.083)
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	V.1	226.826.707.463	147.227.042.115

Preparer  
(Signature, full name)

Nguyễn Thị Chúc Hà

Chief Accountant  
(Signature, full name)

Trần Thị Diệp

An Giang, April, 14, 2026  
General Director  
(Signature, full name)



Dương Thị Thanh Nguyệt

**EXPLANATORY NOTES TO FINANCIAL STATEMENTS  
Q1/2026**

*(The unit of calculation is Vietnamese dong unless noted in another currency)*

**I. Characteristics of the operation of the enterprise**

**1. Forms of capital ownership:**

Kien Giang Import-Export Joint Stock Company was established on the basis of transforming from Kien Giang Import-Export Joint Stock Company under Southern Food Corporation Limited Liability Company (now Southern Food Corporation - Joint Stock Company) into a Joint Stock Company under Decision No. 11/QD-HDTV dated 16/01/2015 of the Corporation's Board of Members Southern Food Company on the equitization of Kien Giang Import-Export Co., Ltd. The company operates under the Certificate of Business Registration of Joint Stock Company No. 1700100989 issued by the Department of Planning and Investment of Kien Giang Province (now merged and became the Department of Finance of An Giang Province) for the first time on 07/11/2005, the Certificate of Enterprise Registration changed for the 22nd time on 06/01/2026.

Company name in English: KIEN GIANG IMPORT & EXPORT JOINT STOCK COMPANY.

The charter capital of the Company according to the Certificate of Business Registration No. 1700100989 amended for the 22nd time on 06/01/2026 is 254,300,000,000 VND *(In words: Two hundred and fifty-four billion, three hundred million even VND)*.

The Company's shares are currently traded on the UpCOM trading system.

Stock code: KGM.

The Company's head office is located at: No. 85 - 87 Lac Hong Street, Rach Gia Ward, An Giang Province.

**2. Business fields:**

The Company's business scope includes: organizing the purchase, transportation, preservation, storage, processing and export of food and agricultural and aquatic products, materials and equipment to serve the needs of agricultural production, industry, consumption, trading of gasoline, oil, lubricants, etc services, display shops and food business.

**3. Business scope:**

The Company's main activities in the period are food, petroleum, fisheries, milling, and food retail.

**4. Normal production and business cycle:**

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

**5. Characteristics of the enterprise's operation in the fiscal year that affect the financial statements.**

**6. Enterprise structure: The Company's dependent units as of 31/03/2026 include:**

- Kien Giang Import-Export Joint Stock Company 25 Vu Tong Phan Street, Binh Trung Ward, Ho Chi Minh City
- An Hoa Food Processing Exporter 44 Ngo Thoi Nhiem Street, Rach Gia Ward, An Giang Province.
- Tan Phu Food Processing Export Export Factory Group 4, Tan Phu Hamlet, Tan Hiep Commune, An Giang Province.

- Thanh Hung Food Processing Export Factory	Thanh Trung Hamlet, Thanh Hung Commune, An Giang Province.
- Vinh Thang Food Processing Export Factory	Group 4, Vinh Tien hamlet, Vinh Tuy commune, An Giang province.
- Son Thuan Food Processing Exporter	Group 1, Vam Rang Hamlet, Son Kien Commune, An Giang Province.
- Hon Chong Anchovy Processing Factory	Group 4, Hon Chong Hamlet, Kien Luong Commune, An Giang Province.
- An Binh Petroleum Trading Plant	44 Ngo Thoi Nhiem Street, Rach Gia Ward, An Giang Province.

**7. Number of employees at the end of the year:**

The total number of employees in the payroll at the time of reporting was 277 people.

**8. Statement on comparability of information on financial statements:** The Company consistently applies accounting policies according to the Guidance on Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance. Therefore, the information and figures presented on the Financial Statements are comparable.

**9. Explanation of other information on the financial statements in accordance with relevant laws such as the law on enterprises and the law on securities,...**

**II. Accounting period, monetary units used in accounting.**

**1. Annual accounting period:** Starting from 01/01/2026 and ending on 31/12/2026.

**2. Currency used in accounting:** Vietnam dong (VND)

**III. Applicable accounting standards and regimes.**

**1. Applicable accounting regime:** The company applies the corporate accounting regime issued under Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Minister of Finance.

**2. Declaration on compliance with Vietnam Accounting Standards and Accounting Regime:**

The Board of Directors of the Company ensures that it has fully complied with Vietnamese accounting standards and the Vietnamese corporate accounting regime that has been issued and effective in relation to the preparation and presentation of these financial statements.

**IV. Accounting policies, accounting estimates and relevant applicable legal regulations**

**1. The main accounting policies applied by the Company to prepare and present financial statements:**

**a. Basis for making financial statements:**

The enclosed financial statements are presented in Vietnam Dong (VND), on the principle of original price and in accordance with Vietnam Accounting Standards, Vietnam's corporate accounting regime and legal regulations related to the preparation and presentation of financial statements.

The Company's financial statements are made on the basis of summarizing transactions arising at dependent cost-accounting units and the Company's offices, operations and balances between the Company's offices and affiliated units and between affiliated units have been excluded when presenting the Company's financial statements. ty.

The enclosed financial statements are not intended to reflect the financial situation, results of business activities and cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

**b. Accounting Estimates:**

The preparation of financial statements in compliance with Vietnamese Accounting Standards requires the Board of Directors to make estimates and assumptions that affect the reporting figures

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on liabilities and assets and the presentation of liabilities and contingent assets on the date of preparation of the financial statements as well as the reporting figures on revenue and expenditure fees throughout the fiscal year. Actual business results may differ from estimates and assumptions.

## **2. Types of exchange rates applied in accounting**

### **Principles of application of exchange rates in accounting**

*For transactions arising in foreign currencies:*

Transactions arising in foreign currencies shall be converted according to the actual exchange rate on the trading day, and exchange rate differences arising from these transactions shall be recorded as income and financial expenses in the business results report. This actual exchange rate is determined according to the following principles:

- Actual exchange rate when buying and selling foreign currencies (spot foreign currency purchase and sale contract): It is the exchange rate signed in the foreign currency purchase and sale contract between the Company and the Joint Stock Commercial Bank;

- In case the contract does not stipulate the payment exchange rate, the enterprise shall record the accounting books according to the following principles:

- + Actual transaction rate when receivables are recorded: It is the average transfer exchange rate of the commercial bank where the Company appoints the customer to pay at the time the transaction arises;

- + Actual transaction rate when recognizing liabilities: It is the average transfer exchange rate of the commercial bank where the Company intends to transact at the time the transaction arises.

*Re-evaluation of monetary items of foreign currency origin at the time of preparation of financial statements:*

Monetary items of foreign currency origin classified as assets (Money, receivables, etc.): Re-evaluated according to the average transfer exchange rate of the Joint Stock Commercial Bank where the Company regularly conducts transactions as of 31/03/2026.

Monetary items of foreign currency origin are classified as liabilities (Payable to sellers, borrowers,..): Re-evaluated according to the average transfer exchange rate of the Joint Stock Commercial Bank where the Company regularly conducts transactions as of 31/03/2026.

Exchange rate differences arising from revaluation shall be carried forward to the Exchange Rate Difference account - 413, the balance of which will be carried forward to revenue or financial expenses at the time of making the Financial Statements.

### **3. Principles for determining the effective interest rate (effective interest rate) used to discount cash flow:**

The actual interest rate (effective interest rate) is determined based on the interest rate specified in the credit contracts signed with banks. Interest expense is recorded according to the method of actual interest rate on the actual loan balance in the period

### **4. Principles for recording monetary amounts and cash equivalents:**

Money includes cash, bank deposits.

Cash equivalents are short-term investments with a recovery or maturity period of no more than 03 months from the date of purchase, which are easily converted into a specified amount of money as well as not much risk in converting into cash.

### **5. Accounting principles for financial investments:**

The company does not currently incur significant financial investments. Term deposits at banks (if any) shall be recorded at the original price and interest income shall be recorded in revenue from financial activities according to the actual incurred time.

### **6. Principles of accounting for receivables:**

Receivables are recoverable amounts of money from customers or other objects. Receivables are presented according to the book value minus bad debt provisions.

Provisions for bad debts are assessed and considered for receivables that are overdue and have difficulties in recovery, or receivables that the debtor is unable to pay due to liquidation, bankruptcy or similar difficulties.

#### **7. Accounting principles for receipt of inventory:**

Inventory is determined on the basis of the lower price between the original price and the net realizable value. The cost of inventory includes the cost of purchase and other costs that are directly related to the purchase of inventory. The cost of inventory is determined by the weighted average method.

Net realizable value is determined by the estimated selling price minus the estimated costs to complete the product and the marketing, sales, and distribution costs incurred. Inventories are accounted according to the regular declaration method and prices are calculated according to the method of weighted average on a monthly basis and each warehouse. Particularly for warehouse packaging items, the Company's Office applies the ex-warehousing method according to the nominal price.

The provision for depreciation of the Company's inventory is set aside when there is reliable evidence of a decrease in the realizable net value compared to the original price of inventories as guided in Circular 48/2019/TT-BTC dated 08/08/2019 of the Ministry of Finance.

- Criteria for allocation of raw materials and materials: Raw materials and materials for common use are allocated to subjects bearing costs according to the actual production output or consumption norms.

- Accounting policies related to inventory for contracts with high risks: Not incurred

#### **8. Principles of accounting and depreciation of tangible fixed assets, intangible fixed assets, financial lease fixed assets and investment real estate:**

- Principles of recognition of tangible fixed assets and intangible fixed assets: Fixed assets are recognized at their original prices. During use, fixed assets are expressed at their historical cost, accumulated wear and tear value, and residual value.

- Depreciation method of tangible fixed assets and intangible assets: Depreciation of fixed assets is calculated according to the straight-line method, based on the depreciation rate as prescribed in Circular 45/2013/TT-BTC dated 25/04/2013 of the Ministry of Finance.

- Accounting principles for financial leased fixed assets: Principles of recognition of financial leased fixed assets, methods of depreciation of financial leased fixed assets.

- Principles of accounting for investment real estate: Principles of recording investment real estate, method of depreciation of investment real estate.

#### **9. Principles of accounting for biological assets:**

- Principle of recognition: Biological assets are recorded according to the original price. During use, fixed assets are expressed at their historical cost, accumulated wear and tear value, and residual value.

- *Loss provision:* At the time of making the financial statements, if there is evidence that the net realizable value is lower than the book value, the loss provision must be set aside.

#### **10. Accounting principles of business cooperation contracts:**

Business cooperation contracts are noted according to the economic nature of the contractual contract. The company records assets, liabilities, revenues, and expenses corresponding to the benefits and obligations agreed upon in the contract.

#### **11. Accounting principles for expenses pending allocation**

Expenses pending allocation include actual expenses that have been incurred but are related to the results of production and business activities of many accounting periods. The Company's pending allocation costs include the following costs:



***Tools, instruments, packaging awaiting allocation***

Tools and instruments that have been put into use shall be allocated to the cost according to the straight-line method with an allocation period of not more than 36 months.

***Property repair costs***

Property repair expenses are classified by the Company into minor repairs and major repairs. These expenses are gradually allocated to straight-line costs for a maximum period of 12 months (for minor repair costs) and up to 36 months (for major repair costs).

***Cost of insurance***

The cost of insurance is allocated according to the straight-line method with an allocation time equivalent to the validity period of the relevant insurance policy.

***Other allocation pending costs***

Other allocation pending costs are recorded at cost and allocated by the straight-line method during useful life.

**12. Principles of accounting payable to sellers:**

Merchant payables are tracked in detail according to the payable term, payables, currency payable and other factors according to the Company's management needs.

Accounts payable to the seller are liabilities that are determined almost certainly in value and time and are recorded as not less than the payable obligations, including payables of a commercial nature arising from the purchase of goods and services, etc. assets between the Company and the seller who are independent of the Company, (including payables between the parent company and its subsidiaries and associated companies).

**13. Accounting principles for payment of dividends and profits.**

Dividends and divided profits are recognized when the Company is entitled to receive dividends or is entitled to receive profits from capital contribution.

**14. Principles for recognition of payable expenses:**

Payable expenses: are actual expenses that have not yet been incurred, but are calculated in advance in the cost of production and business activities in this period to ensure that the actual costs incurred do not cause a spike in production and business costs on the basis of ensuring the principle of consistency between revenue and expenses. When such expenses arise, if there is a difference with the deducted amount, the accountant shall record additional or decreased expenses corresponding to the difference.

**15. Principles for recording revenue pending allocation:**

Revenue pending allocation reflects amounts received in advance from customers whose units have not fulfilled their obligations to provide corresponding goods and services. This amount is presented as Liabilities on the Statement of Financial Position and is gradually allocated to net revenue based on the useful life, contract term or actual work progress.

**16. Accounting principles for payable provisions**

- Principles for recording payable provisions:

When an enterprise has a current debt obligation as a result of an event that has occurred; there may be a decrease in economic benefits leading to the requirement to pay debt obligations; and the value of that debt obligation is reliably estimated.

- Recognition method: The recognized value of a payable provision is the most reasonably estimated value of the amount that will be spent to pay the current debt obligation at the end of the accounting period.

**17. Principles of deferred CIT accounting:**

Deferred income tax is determined by the balance sheet method for temporary differences between the carrying value of assets and liabilities for financial reporting purposes and values used for tax purposes.



Deferred tax assets are only recognized when there is certain that there is sufficient taxable profit in the future to use the deductible temporary differences. The carrying value of deferred tax assets is reviewed at the end of the annual accounting period and will be reduced if there is no longer a certain amount of taxable profit.

**18. Principles for recording loans and financial lease debts:**

Including loans from joint-stock commercial banks.

The company tracks loans and financial leases in detail by each debtor and classifies short-term and long-term loans according to the repayment period.

Expenses directly related to the loan shall be recorded as financial expenses, except for expenses arising from separate loans for the purpose of investment, construction or production of unfinished assets, which shall be capitalized according to the Accounting Standards for borrowing expenses.

**19. Principles for recognition and capitalization of borrowing expenses:**

- Principles for recording borrowing expenses: borrowing expenses are recorded in production and business expenses, except for borrowing costs directly related to investment in construction or production of assets that are being dismantled, which are included in the value of such assets (capitalized) when they fully meet the conditions specified in Vietnam Accounting Standard No. 16 "Outgoing expenses so".

Borrowing expenses directly related to the investment in the construction or production of an unfinished asset are included in the value of that asset (capitalized in accordance with Accounting Standards for Borrowing Expenses), including interest on loans, allocation of discounts or additions on bond issuance, additional costs incurred related to the loan procedure process.

- The capitalization rate used to determine capitalized borrowing expenses in the period: 0%.

**20. Principles for recognition of convertible bonds:**

Convertible bonds are allocated at the time of issuance into a liabilities component and an equity component (stock options). The debt component is determined according to the present value of future cash flows, discounted according to the market interest rate of the equivalent debt instrument without the right of conversion. The capital component is the remaining value after subtracting the debt component from the total issuance value.

**21. Principles for recognition of equity:**

The owner's investment capital is recorded according to the actual capital contribution of shareholders.

Profit after corporate income tax is distributed to shareholders after setting up funds in accordance with the Company's Charter as well as the provisions of law and has been approved by the General Meeting of Shareholders.

Dividends payable to shareholders are recorded as payables on the Financial Statements after being approved by the Company's Annual General Meeting of Shareholders.

**22. Principles and methods of recording turnover and other incomes:**

The Company's revenue includes revenue from the sale of goods, finished products (food items such as rice, anchovies and petrol, oil, lubricants) and revenue from the provision of other services.

***Revenue from sales of goods***

Sales revenue is recognized when all five (5) of the following conditions are simultaneously satisfied:

- 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 goods as the owner of the goods or the right to control the goods;
- Revenue is determined relatively firmly;

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- The company will gain economic benefits from the sale; and
- Identify the costs associated with the sale.

***Revenue from service provision***

The turnover of a transaction on the provision of services is recognized when the results of such transaction are reliably determined. In case the transaction on the provision of services involves multiple periods, the turnover shall be recorded in the year according to the results of the completed work on the date of the Balance Sheet of that year. The outcome of a service delivery transaction is determined when all four (4) of the following conditions are satisfied:

- Revenue is determined relatively firmly;
- Capable of obtaining economic benefits from the provision of such services;
- Identify the work completed on the date of the Balance Sheet; and
- Identify the costs incurred for the transaction and the cost of completing the transaction to provide that service.

***Revenue from financial activities***

Revenue arising from interest, royalties, dividends, distributed profits and other financial operating revenues is recognized when the following two (2) conditions are simultaneously satisfied:

- There is a possibility of obtaining economic benefits from such transaction;
- Revenue is determined relatively firmly.

***Revenue from interest and other income***

Revenue is recorded when the Company is able to obtain economic benefits from the above activity and is determined with relative certainty.

**23. Accounting principles for turnover deductions:**

Revenue deductions include trade discounts, discounts on sales and returned goods incurred in the period in accordance with the provisions of the economic contract and the company's sales policy

Time of recognition: Deductions are recognized simultaneously with a decrease in revenue at the time of incurrence. In case the deductions arise after the time of revenue recognition but before the time of issuance of the financial statements, the enterprise shall adjust the revenue reduction of the reporting period (if it is an adjustment event after the end of the annual accounting period).

**24. Principles of accounting for cost of goods sold:**

The cost of goods sold and provision of services is the total cost incurred of finished products, goods and services in the period on the principle of conformity with revenue. Expenses in excess of the normal level of inventory are immediately recorded in the cost of goods sold.

**25. Principles of accounting for financial expenses:**

Financial expenses reflect expenses incurred during the year, mainly including borrowing costs, exchange rate losses when revaluation of currency items of foreign currency origin at the end of the period or when paying liabilities, or recovering receivables.

**26. Principles of accounting for selling expenses and enterprise management expenses:**

Selling expenses and enterprise management expenses shall be recorded in production and business expenses in the period according to **Suitability Guidelines** and **Accrual Basis**.

- ***Selling expenses:*** Reflecting actual costs incurred in the process of selling products, goods, and providing services (including expenses for employees, materials, packaging, depreciation of fixed assets, product warranty, outsourced services and other monetary expenses).

- ***Business management expenses:*** Reflect the general management expenses of the whole enterprise (including management staff costs, management materials, office supplies, depreciation of fixed assets used for management, taxes, fees and charges, contingency costs and other outsourced services).

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These expenses are monitored in detail according to each expense content, have all valid invoices and documents and are **carried forward in full** to determine business results in the reporting period, not capitalized into the value of inventory.

**27. Accounting principles for sale and liquidation of fixed assets and investment real estate:**

The sale and liquidation of fixed assets (fixed assets) and investment real estate (investment real estate) shall be carried out when the damaged assets cannot be used continuously, are technically outdated or no longer suitable for the production and business requirements of the unit.

**Principles of recognition:** When liquidating or selling, the enterprise shall write off the assets and record a decrease in the historical cost and accumulated depreciation value.

**Determination of results:** Income from sale and liquidation shall be recorded as other income. The residual value of the assets and expenses incurred directly related to the liquidation or sale shall be recorded in other expenses.

**28. Principles and methods of recording current enterprise income tax expenses and deferred corporate income tax expenses:**

**Corporate Income Tax Expenses:** The total applicable income tax expenses when determining the profit or loss of a period. Current corporate income tax expenses: is the payable corporate income tax amount calculated on taxable income in the year and the current corporate income tax rate. Applicable income tax is calculated based on taxable income and the applicable tax rate in the tax year. The difference in taxable income from the accounting profit is due to the adjustment of the difference between the accounting profit and the taxable income according to the current tax policy.

The company is obliged to pay corporate income tax at the rate of 20% on taxable income.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the inspection results of the competent tax authority.

**29. Other accounting principles and methods:**

- The financial handling of unemployment allowances and the balance of the unemployment allowance reserve fund shall comply with Circular No. 180/2012/TT-BTC dated 24/10/2012.

- Principles for recording receivables and payables: Debts with a term of recovery or payment of up to one year are classified as short-term debts; Debts with a recovery or payment term of more than one year are classified as long-term debts.

**V. Additional information for items presented in the financial position statement.**

**1. Cash and cash equivalents:**

Unit: VND

Amounts and equivalents of money held by the enterprise but not restricted from use	End of Period (31/03/2026)	New Year (01/01/2026)
- Cash	225.886.000	362.451.000
- Demand deposits	211.600.821.463	32.637.853.273
- Money in Transit		
- Cash Equivalent	15.000.000.000	30.000.000.000
<b>Plus</b>	<b>226.826.707.463</b>	<b>63.000.304.273</b>

**2. Financial investments:**

Criteria	End of the period (31/03/2026)			New Year (01/01/2026)		
	Original price	Fair value	Spare Value	Original price	Fair value	Spare Value
a) Trading securities						
b) Investments held to maturity						

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c) Investing in capital contribution to other units					
<b>Plus</b>					

**3. Client receivables:**

Criteria	End of the period (31/03/2026)		New Year's Eve (01/01/2026)	
	Book Value	Spare Value	Book Value	Spare Value
a) Receivables from short-term customers	<b>9.516.184.314</b>	<b>199.757.000</b>	<b>77.306.306.134</b>	<b>199.757.000</b>
- Details of short-term receivables of customers accounting for 10% or more of total short-term receivables of customers				
+ Sicacroabe Co.LTD			33.806.775.111	
+ Louis Dreyfus Company Asia Pte LTD			16.508.804.473	
+ Olam Global Agri Pte Ltd			11.549.535.896	
+ Akila Trading (PTY) Ltd	4.946.250.563		6.014.190.664	
- Other customer receivables				
+ AT Korea Agro - Fisheries and Food Trade Corporatioa			4.221.986.254	
+ Other customer receivables	4.569.933.751	199.757.000	5.205.013.736	199.757.000
b) Receivables from long-term customers				
c) Receivables from customers being related parties				
+ Southern LT Corporation - Joint Stock Company (Shareholder of more than 10% of the total ordinary shares).	29.700.000			
<b>Plus</b>	<b>9.516.184.314</b>	<b>199.757.000</b>	<b>77.306.306.134</b>	<b>199.757.000</b>



In which, customer receivables: Bad debts as of 31/03/2026: VND 199.757.000

+ My Nghi Co., Ltd. is 129.757.000 VND

+ Tam Hung Co., Ltd. is 70.000.000 VND

The Company has made a provision for bad debts according to Circular 48/2019/TT-BTC dated 08/08/2019, the amount is 199.757.000 VND.

**4. Other receivables:**

Criteria	End of the period (31/03/2026)		New Year's Eve (01/01/2026)	
	Book Value	Spare Value	Book Value	Spare Value
a) Short-term	178.350.025	126.350.025	262.774.683	126.350.025
- Employee receivables	52.000.000		113.000.000	
- Interest on deposits			23.424.658	
- Other receivables (bad debts)	126.350.025	126.350.025	126.350.025	126.350.025

- Other receivables				
b) Long-term	75.000.000		75.000.000	
- Escrow, escrow	75.000.000		75.000.000	
c) Receivables from BCC contracts under joint control of the enterprise				
<b>Plus</b>	<b>253.350.025</b>	<b>126.350.025</b>	<b>337.774.683</b>	<b>126.350.025</b>

5. Pending assets: none

6. Bad debts:

Criteria	End of the period (31/03/2026)			New Year (01/01/2026)		
	Principal value	Recoverable Value	Debtors	Principal value	Recoverable Value	Debtors
- Total value of receivables and loans that are overdue or not yet due but difficult to recover	441.846.684	0		441.846.684	0	
+ My Nghi - Nguyen Ngoc Thao Co., Ltd.	129.757.000	0	PHKH	129.757.000	0	PHKH
+ Tam Hung Co., Ltd.	70.000.000	0	PHKH	70.000.000	0	PHKH
+ Duy Tan Construction & Design Consulting Co., Ltd.	65.739.659	0	TTCNB	65.739.659	0	TTCNB
+ Hoang Anh Gia Bao Co., Ltd.	50.000.000	0	TTCNB	50.000.000	0	TTCNB
+ Hoang My Co., Ltd., RG	51.385.725	0	PTK	51.385.725	0	PTK
+ Me Linh SOE, An Giang	40.808.300	0	PTK	40.808.300	0	PTK
+ Ut Hoang SOE (Le Thi Hoang)	34.156.000	0	PTK	34.156.000	0	PTK
- Ability to recover overdue receivables						
<b>Plus</b>	<b>441.846.684</b>	<b>0</b>		<b>441.846.684</b>	<b>0</b>	

7. Inventory:

Criteria	End of Period (31/03/2026)		New Year's Eve (01/01/2026)	
	Original price	Redundancy	Original price	Redundancy
- Purchases are on the way	793.454.577		3.727.314.815	
- Raw materials and materials	302.428.288.779	(6.952.742.122)	122.508.707.940	(6.952.742.122)
- Tools and instruments	19.395.802.993		17.801.819.962	



- Products	40.027.964.475	(1.541.974.028)	28.251.764.901	(1.541.974.028)
- Commodities	82.831.784.581	(7.698.708.394)	77.074.655.878	(7.698.708.394)
<b>Plus</b>	<b>445.477.295.405</b>	<b>(16.193.424.544)</b>	<b>249.364.263.496</b>	<b>(16.193.424.544)</b>

**8. Long-term unfinished assets:**

Criteria	End of Period (31/03/2026)		New Year's Eve (01/01/2026)	
	Original price	Recoverable Value	Original price	Recoverable Value
a) Long-term unfinished production and business expenses				
(Details for each type, stating why the production of unfinished assets is unusually interrupted)				
<b>Plus</b>				
b) Unfinished capital construction (details for works accounting for 10% or more of the total construction value)				
- Shopping				
- XDCB				
+ Expansion of drying yard, housing of Ca Ca Export Industry (The project is temporarily suspended)	1.356.388.307	1.356.388.307	1.356.388.307	1.356.388.307
- Periodic repair and maintenance				
- Upgrading and renovating fixed assets				
<b>Plus</b>	<b>1.356.388.307</b>	<b>1.356.388.307</b>	<b>1.356.388.307</b>	<b>1.356.388.307</b>

**9. Increase and decrease of tangible fixed assets:**

Item	Houses, architectural objects	Machinery and equipment	Means of transport, transmission	DC Device Management	Other HH fixed assets	Total
<b>Historical cost</b>						
<b>Balance at the beginning of the year</b>	228.770.792.435	164.874.210.684	83.875.507.687	1.248.750.830	1.571.753.846	480.341.015.482
- In-term purchases		1.339.000.000				1.339.000.000
- Completed construction investment						-
- Other Tanks			351.184.000			351.184.000
- Switch to investment real estate						
- Liquidation and sale		100.110.000	1.320.000.000			1.420.110.000

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- Other reductions			351.184.000			351.184.000
<b>Closing balance</b>	<b>228.770.792.435</b>	<b>166.113.100.684</b>	<b>82.555.507.687</b>	<b>1.248.750.830</b>	<b>1.571.753.846</b>	<b>480.259.905.482</b>
<b>Cumulative wear value</b>						
<b>Balance at the beginning of the year</b>	<b>165.002.791.306</b>	<b>120.544.628.487</b>	<b>69.269.680.517</b>	<b>937.702.199</b>	<b>1.521.197.365</b>	<b>357.275.999.874</b>
- Depreciation in the period	2.934.124.302	3.577.106.195	1.265.714.022	36.493.716	6.101.490	7.819.539.725
- Other Tanks			303.091.269			303.091.269
- Switch to investment real estate						-
- Liquidation and sale		100.110.000	1.320.000.000			1.420.110.000
- Other reductions			303.091.269			303.091.269
<b>Final balance</b>	<b>167.936.915.608</b>	<b>124.021.624.682</b>	<b>69.215.394.539</b>	<b>974.195.915</b>	<b>1.527.298.855</b>	<b>363.675.429.599</b>
<b>Residual value</b>						-
- On New Year's Day	63.768.001.129	44.329.582.197	14.605.827.170	311.048.631	50.556.481	123.065.015.608
- At the end of the term	60.833.876.827	42.091.476.002	13.340.113.148	274.554.915	44.454.991	116.584.475.883

- Residual value at the end of the period of tangible fixed assets used as mortgages or pledges to secure loans: VND 81.008.396.278.

- List of existing and liquidated/sold/transferred tangible fixed assets in the period valued at 10% or more of the total value of tangible fixed assets: none

- Fixed assets at the end of the period that have been fully depreciated but are still in use: Historical cost of VND 119.946.618.921.

- Fixed assets at the end of the period pending liquidation: Historical cost of VND 17.782.588.267; Residual value: 1.687.164.989 VND

- Commitments on the purchase and sale of tangible fixed assets of great value in the future: none

- Other changes to tangible fixed-assets: none

**10. Increase or decrease of intangible fixed assets:**

Item	Land use rights	Authorship	Industrial Property Rights	Computer Software	Other intangible fixed assets	Total
<b>Historical cost</b>						
Balance at the beginning of the year	0	0	0	120.000.000	0	120.000.000
- In-term purchases						0
- Created from within the enterprise						0
- Increase due to business consolidation						0
- Other Tanks						0
- Liquidation and sale						0

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- Other reductions						0
Year-end balance	0	0	0	120.000.000	0	120.000.000
<b>Cumulative wear value</b>						<b>0</b>
Balance at the beginning of the year	0	0	0	933.333	0	933.333
- Depreciation in the period				12.000.000		12.000.000
- Other Tanks						0
- Liquidation and sale						0
- Other reductions						0
Closing balance	0	0	0	12.933.333	0	12.933.333
<b>Residual value</b>						<b>0</b>
- On New Year's Day	0	0	0	119.066.667	0	119.066.667
- At the end of the term	0	0	0	107.066.667	0	107.066.667

11. Increase or decrease of financial leased fixed assets.

12. Biological property.

13. Increase or decrease of investment real estate.

14. Expenses pending allocation:

Item	End of Period (31/3/2026)	New Year (01/01/2026)
<b>a) Short-term (details according to each expenditure content)</b>	<b>3.136.564.428</b>	<b>903.561.845</b>
- Packaging costs	211.012.979	-
- Repair costs	351.695.668	158.262.514
- CCDC Cost, Spare Parts, Fuel, Materials	839.538.282	643.289.599
- Cost of insurance	65.714.283	-
- Costs according to output (loading, unloading, processing waiting for export,...)	294.592.724	42.170.566
- Other amounts (Value of land use rights - leased land)	938.621.322	-
- Shipping costs	277.047.500	-
- Expenses for other outsourced services	158.341.670	59.839.166
<b>b) Long-term (details according to each expenditure content)</b>	<b>43.002.196.533</b>	<b>45.103.790.437</b>
- Tools, instruments, PT for export		33.763.333
- Packaging costs	82.083.334	407.683.974
- Cost of insurance		102.880.406
- Expenses for other outsourced services		387.854.429
- Other amounts (Value of land use rights - leased land)	42.920.113.199	44.171.608.295
<b>Plus</b>	<b>46.138.760.961</b>	<b>46.007.352.282</b>

15. Other assets:



Item	End of Period (31/03/2026)	New Year (01/01/2026)
a) Short-term (detailed by each item)		
b) Long-term (detailed by item)		
<b>Plus</b>	<b>0</b>	<b>0</b>

**16. Loans and financial lease debts:**

Item	End of Period (31/03/2026)	During the period		New Year (01/01/2026)
		Increase	Reduced	
a) Short-term loans	382.201.116.000	473.228.282.250	271.413.994.908	180.386.828.658
-Short-term loans	380.141.716.000	473.228.282.250	270.705.594.908	177.619.028.658
<i>(Details by subjects whose balances account for 10% or more of the total balance of short-term loans)</i>				
+ BIDV Phu Quoc	196.132.894.400	254.168.880.600	235.655.014.858	177.619.028.658
+ Vietcombank KG	143.404.712.600	178.330.552.650	34.925.840.050	
-Long-term loans due	2.059.400.000		708.400.000	2.767.800.000
b) Long-term loans	5.642.300.000	2.200.000.000		3.442.300.000
c) Loans from related parties				
<b>Plus</b>	<b>387.843.416.000</b>	<b>475.428.282.250</b>	<b>271.413.994.908</b>	<b>183.829.128.658</b>

**Loan Details:**

Lenders	Contract Number/ KUNN	Interest Rate (%/year)	CK principal balance	Loan guarantee method
Vietcombank KG - VND	2	7,30%	21.723.620.600	Mortgage of TS and accounts
Vietcombank KG - USD	6	4,20%	121.681.092.000	Mortgage of TS and accounts
BIDV Phu Quoc - VND	3	4,00%	12.692.611.400	Mortgage of TS and accounts
BIDV Phu Quoc - USD	10	4,20%	183.440.283.000	Mortgage of TS and accounts
MB-CN Can Tho - USD	1	4,70%	12.073.620.000	The right to collect debts from trade contracts sponsored by MB-Branch Can Tho
VPBank - USD	2	4,60%	28.530.489.000	The right to collect debts from export contracts sponsored by VPBank

BIDV Phu Quoc - Long-term debt: 1) Toyota Fortuner TGN166L-SDTSKU in 20222) Kia Carnival 3.5g Signature 7S in 20233) MMTB investment loan in An Hoa Province (color separator, air compressor, auxiliary equipment, conveyor system)4) MMTB investment loan in Vinh Thang Province and An Hoa Province (2025)5) MMTB investment loan at 5 export companies: An Hoa, Tan Phu, Thanh Hung, Vinh Thang, Son Thuan (2026)	05	8,5% -> 10,5%	7.701.700.000	TS Mortgage
<b>Plus</b>			<b>387.843.416.000</b>	

d) Financial lease debts:

dd) Unpaid overdue loans and financial lease debts: none

e) Loans and financial lease debts from related parties that are overdue but have not yet been paid: none

**17. Payable to the seller:**

Amount of money	End of Period (31/03/2026)	New Year (01/01/2026)
a) Payable to short-term sellers	30.414.154.726	94.790.322.997
- Details for each subject account for 10% or more of the total payable		
+ Hoang Minh Nhat Joint Stock Company		72.000.000.000
+ Tan Truong Thinh Joint Stock Company	3.777.321.780	15.483.760.686
+ Tan Viet Hoa III Private Enterprise	5.466.800.000	
+ Nam Luc - Cai Be One Member Company Limited	5.241.655.000	
+ Thien Minh Dat Import & Export Co., Ltd.	4.042.777.500	
+ Vietnamese American Private Enterprises	3.585.130.000	
+ Global Packaging Investment Production Co., Ltd.	3.417.510.636	3.238.211.250
- Payable to other subjects		
+ CK and LT Food Construction Joint Stock Company		1.424.037.000



+ Truong Think Co., Ltd.	1.836.000.000	
+ Vinh Phat Loi KG 68 Company Limited	1.274.000.000	
+ Other subjects	1.772.959.810	2.644.314.061
b) Payable to long-term sellers		
<b>Plus</b>		
c) The amount of overdue debts that have not yet been paid		
<b>Plus</b>		
d) Payables to sellers who are related parties (details of each object)	15.235.000	4.704.000.000
+ Southern LT Corporation - Joint Stock Company (Shareholder of more than 10% of the total ordinary shares).	-	4.704.000.000
+ Tien Giang Food Company	15.235.000	
<b>Plus</b>	<b>30.429.389.726</b>	<b>99.494.322.997</b>

**18. Payables for dividends and profits:**

Item	End of Period (31/03/2026)	New Year (01/01/2026)
Pay dividends and profits		

**19. Taxes and amounts payable to the State:**

Item	New Year (31/03/2026)	Amounts payable in the period	Actual amount paid in the period	End of Period (01/01/2026)
a) Payable (detailed by type of tax)	-			
- VAT	(120.000)			(120.000)
- Corporate income tax	2.825.612.168	1.135.624.629	2.825.612.168	1.135.624.629
- Personal income tax	120.655.756	256.013.073	381.700.686	(5.031.857)
- Property taxes	-			-
- Land rent	-			-
- Other payables	-	91.580.000		91.580.000
<b>Plus</b>	<b>2.946.147.924</b>	<b>1.483.217.702</b>	<b>3.207.312.854</b>	<b>1.222.052.772</b>
b) Receivables (detailed by each type of tax)				-
<b>Plus</b>	<b>2.946.147.924</b>	<b>1.483.217.702</b>	<b>3.207.312.854</b>	<b>1.222.052.772</b>

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**20. Expenses to be paid:**

Item	End of Period (31/03/2026)	New Year (01/01/2026)
<b>a) Short-term (details according to each expenditure content)</b>	<b>31.042.314.528</b>	<b>25.509.372.893</b>
- Cost of making goods	23.895.904.565	20.784.242.510
- Shipping costs	6.102.947.986	4.186.886.840
- Cost of electricity production	551.603.533	209.037.024
- Financial statements audit expenses		63.945.000
- Repair costs	46.036.889	26.487.404
- Interest expenses	263.793.491	146.637.991
- Other expenses	182.028.064	92.136.124
<b>b) Long-term (details according to each expenditure content)</b>		
- Loan interest	-	
- Miscellaneous	-	
<b>Plus</b>	<b>31.042.314.528</b>	<b>25.509.372.893</b>

**21. Other payables:**

Item	End of Period (31/03/2026)	New Year (01/01/2026)
<b>a) Short-term</b>	<b>256.080.351</b>	<b>113.752.489</b>
- Trade union funding	125.177.862	
- PIT	38.907.749	14.657.749
- Social Charity Participation Fund	91.994.740	99.094.740
- Receive margins, short-term deposits		
- Other payables and payables		
<b>Plus</b>		
<b>b) Long-term (details of each item)</b>	-	-
- Receive margin, long-term deposit		
- Other payables and payables		
<b>c) The amount of overdue debt that has not been paid (details of each item, clearly stating the reason for the unpaid debt)</b>		
<b>Plus</b>	<b>256.080.351</b>	<b>113.752.489</b>

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**22. Turnover pending allocation:**

Item	End of term (31/03/2026)	Beginning of the year (01/01/2026)
a) Short-term (details of each content)	<b>863.181.818</b>	
- Revenue received in advance	863.181.818	
b) Long-term (details of each content)		
c) The possibility of failing to perform the contract with the client (detailing each content, reason for the inability to perform the contract with the client)		

**23. Bonds issued: no**

**24. Preferred stocks classified as liabilities: none**

**25. Provisions payable:**

Item	New Year (01/01/2026)	The number of provisions increased during the period	The number of provisions decreased in the period	End of Period (31/03/2026)
a) Short-term (details according to each type of payable provision)				
- Salary reserve fund according to Circular 96/2015/TT-BTC dated 22/06/2015	6.882.000.000			6.882.000.000
- Periodic repair provisions	9.800.000.000			9.800.000.000
<b>Plus</b>	<b>16.682.000.000</b>	-	-	<b>16.682.000.000</b>
b) Long-term (details according to each type of payable provision)				
<b>Plus</b>	-	-	-	-

**26. Assets subject to deferred income tax and deferred income tax payable:**

Item	End of Period (31/03/2026)	New Year (01/01/2026)
<b>a) Deferred income tax assets</b>		
- The CIT rate used to determine the value of assets and deferred income		
- Deferred income tax assets related to temporary deductible differences		

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- Interest in the period							4.542.498.516		4.542.498.516
- Other Tanks									
- Reduced capital this year									
- Loss reduction									
- Losses in the period									
- Other reductions									
<b>4. Closing balance</b>	<b>254.300.000.000</b>						<b>24.745.140.534</b>		<b>279.045.140.534</b>

**b) Details of the owner's contributed capital:**

Item	End of Period (31/03/2026)	New Year (01/01/2026)
- Contributed capital of Southern LT Corporation	211.848.000.000	211.848.000.000
- Contributed capital of other subjects	42.452.000.000	42.452.000.000
<b>Plus</b>	<b>254.300.000.000</b>	<b>254.300.000.000</b>

**c) Transactions on capital with owners and distribution of dividends and profit sharing:**

Item	This period	Previous Period
-Equity Investment		
+ Contributed capital at the beginning of the year	254.300.000.000	254.300.000.000
+ Contributed capital increased in the year		
+ Contributed capital decreased in the year	254.300.000.000	254.300.000.000
+ Year-end contributed capital		
- Dividends, divided profits		

**d) Stocks:**

Item	End of term (31/03/2026)	Beginning of the year (01/01/2026)
- Number of shares registered for issuance	25.430.000	25.430.000
-Number of shares sold to the public	25.430.000	25.430.000
+ Common shares	25.430.000	25.430.000
+ Preferred shares (classified as equity)		
-The number of shares repurchased (treasury shares, one's own repurchased shares)		
+ Common shares		
+ Preferred shares (classified as equity)		
-Number of shares outstanding	25.430.000	25.430.000
+ Common shares	25.430.000	25.430.000
+ Preferred shares (classified as equity)		



\* Par value of outstanding shares: 10,000 VND/share

**d) Dividends and profits**

- Dividends and profits announced after the end of the annual accounting period: 569 VND/share

+ Dividends and profits announced on ordinary shares or charter capital: 5,69%

+ Dividends declared on preferred shares: none

+ Dividends in shares: none

+ The profit portion to be distributed to supplement the charter capital of the investee enterprise: none

- Dividends of accumulated preferred shares that have not been recorded: none

- Explanation that the enterprise is not allowed to use the entire amount of money collected by the enterprise from the offering and issuance of shares to the public that is being blocked.

**e) Reasons for increase/decrease in items belonging to the enterprise's equity:**

- Capital surplus.

- Bond conversion options.

- Development investment funds: 5.721.783.837

- Own redemption shares.

- Other funds belonging to the owner's equity.

**g) Income and expenses, profits or losses are recorded directly into the owner's equity in accordance with the provisions of specific Vietnamese Accounting Standards.**

**28. Difference in asset revaluation:**

Item	This period	Previous Period
- Reasons for change between the beginning of the year and the end of the period (in what cases is re-evaluated, which assets are re-evaluated, under which decision?...)		

**29. Exchange Rate Differences:**

Item	This period	Previous Period
- Exchange rate difference due to conversion of financial statements made in foreign currency to VND		
- Exchange rate differences arising due to other reasons (specifying the causes)		

**30. Items other than the Financial Position Statement:**

Item	End of Period (31/03/2026)	New Year (01/01/2026)
a) Outsourced assets: The total minimum rent in the future of the irrevocable asset operation lease contract according to the terms		
- 1 year or less		
- From 1 year to 5 years		
- Over 5 years		

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**b) Assets held in custody, consignment, processing, import and export entrustment:**

- Explanation of the value and reason of large sums of money and cash equivalents held by the enterprise but not used due to legal restrictions or other constraints that the enterprise must perform: No

- Explain in detail the nature, quantity, types, specifications, specifications and qualities,... of each type at the end of the accounting period.

- Goods sold on behalf of, consigned, sold by agents, entrusted for import and export:

- Assets pledged or mortgaged:

- Assets of other units detected in excess during inventory:

**c) Infrastructure assets excluding the state capital component at the enterprise: No**

**d) Assets of enterprises used for pledge or mortgage:**

**dd) Foreign currencies of all kinds:** a detailed explanation of the quantity of each type of foreign currency calculated in the original currency.

- Balance of Deposits in USD 31/03/2026 : 3.611.293,77 USD

- Deposit balances in EUR foreign currency 31/03/2026 : 26,61 EUR

Currency gold: 0 dong

**e) Bad debts that have been handled: 6.028.307.457 VND** (Explanation of the value in original currency and VND) of bad debts that have been settled within 10 years from the date of settlement by each subject.)

+ Debts handled in 6 TDN 2016:	: <u>12.693.281 VND</u>
- Phu Tho Import-Export Company	: 12.693.281 VND
+ Debts handled in 6 months of 2016:	: <u>46.255.000 VND</u>
- Nguyen Thi Tuyet - Tien Phuong ship	: 46.255.000 VND
+ Debt handled 6TD 2019:	: <u>5.969.359.176 VND</u>
- Tran Thanh Dinh – An Hoa Province	: 166.982.720 VND
- Thanh Phuoc SOE	: 229.845.000 VND
- Tran Quoc Doan	: 168.738.419 VND
- Kien Luong Construction Service Consulting Center	: 15.000.000 VND
- KUO Corp - Xi măng (193.760,00 USD)	: 4.482.637.600 VND
- KUO Corp - Cement court fee ( 12.339,98 USD)	: 285.485.437 VND
- My Le SOE Branch	: 17.900.000 VND
- Tam Huy Co., Ltd.	: 602.770.000 VND

**g) Interest on deferred payment or installment payment when buying assets: no**

**h) Deferred or installment payment interest upon sale of assets: no**

**i) Other information about items other than the financial statements to provide useful information to reporting users: no**

**31. The value of assets held by the enterprise of other parties but limited in use due to restrictions of law or liabilities that the enterprise is obliged to pay under the contractual agreement or the provisions of law: None**

**32. Other information that enterprises deem necessary to explain and explain further to provide useful information to users: no**

**VI- Additional information for the items presented in the Business Income Report**

*Unit: VNĐ*

**1. Total sales and service revenue:**

Item	This period	Previous Period
a) Turnover		
- Revenue from sale of products and goods (except for turnover from sale and liquidation of investment real estate)	627.927.571.322	1.369.981.964.448
- Revenue from service provision (except construction services)	315.836.865	316.420.010
- Revenue from construction services		
- Revenue from subsidies and subsidies		
- Other revenue		
<b>Plus</b>	<b>628.243.408.187</b>	<b>1.370.298.384.458</b>
a) Revenue from related parties (details of each object)		

**2. Turnover deductions:**

Item	This period	Previous Period
- Trade discounts		
- Sale discounts		
- Revenue from returned sales		
<b>Plus</b>	<b>-</b>	<b>-</b>

**3. Cost of goods sold:**

Item	This period	Previous Period
- Cost of finished products and goods sold (excluding residual value and expenses for sale and liquidation of investment real estate)	526.317.337.034	1.234.666.872.814
- Cost of services provided (including construction services)		
- The value of inventory lost and preserved within the norm	365.980.891	384.371.891
- The value of each type of inventory lost beyond the norm in the period		
- Production costs in excess of normal levels are calculated directly into the cost price		
- Provision for inventory price reduction, provision for devaluation of biological assets.		
- Depreciation of cost of goods sold		
<b>Plus</b>	<b>526.683.317.925</b>	<b>1.235.051.244.705</b>

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**4. Profit/loss of sale and liquidation of investment real estate:**

Item	This period	Previous Period
- Revenue from sale and liquidation of investment property		
- Residual value of the investment property		
- Expenses for sale and liquidation of real estate		
<b>Profit/loss of investment property sale and liquidation activities</b>	-	-

**5. Revenue from financial activities:**

Item	This period	Previous Period
- Interest on deposits and loans	336.353.689	18.685.478
- Profits from the sale and liquidation of financial investments		
- Dividends and profits divided in cash or non-monetary assets		
- Interest on exchange rate differences	3.752.906.549	11.048.727.577
- Deferred and installment sales interest		
- The payment deduction is entitled to		
- Revenue from other financial activities		
<b>Plus</b>	<b>4.089.260.238</b>	<b>11.067.413.055</b>

**6. Financial costs:**

Item	This period	Previous Period
- Borrowing costs	1.255.738.852	7.929.457.281
- Losses due to the sale and liquidation of financial investments		
- Arbitrage losses	1.419.578.309	10.493.349.606
- Deferred and installment purchase interest		
- The payment deduction payable		
- Provision for depreciation of trading securities and provision for loss of investment in other units		
- Expenses for unsuccessful bond and stock issuance		
- Other financing costs		
- Reductions in financial expenses		
<b>Plus</b>	<b>2.675.317.161</b>	<b>18.422.806.887</b>



**7. Other incomes:**

Item	This period	Previous Period
- Liquidation and sale of fixed assets	274.001.667	
- Interest from revaluation of assets when contributing capital		
- Fines collected		
- Tax reduction		
- Amounts supported, sponsored, donated or donated shall be recorded in other incomes		
- Miscellaneous	9.324.910	99.828.781
<b>Plus</b>	<b>283.326.577</b>	<b>99.828.781</b>

**8. Other expenses:**

Item	This period	Previous Period
'- Residual value of fixed assets and expenses for liquidation and sale of fixed assets		
- Losses due to revaluation of assets when contributing capital		
- Compensation fees in the performance of the contract		825.548.100
- Other expenses	3.249.721	127
<b>Plus</b>	<b>3.249.721</b>	<b>825.548.227</b>

**9. Selling expenses and business management expenses:**

Item	This period	Previous Period
<b>a) Expenses incurred in the</b>	<b>7.100.356.235</b>	<b>8.053.378.523</b>
- Details of items accounting for 10% or more of the total cost of business management	6.421.713.782	7.415.302.593
+ Labor costs	3.471.311.896	3.605.272.302
+ Expenses for outsourced services	702.687.248	845.890.795
+ Other expenses in cash	2.247.714.638	2.964.139.496
- Other business management expenses	678.642.453	638.075.930
<b>b) Sale expenses incurred in the period</b>	<b>90.475.630.815</b>	<b>114.535.447.686</b>
- Details of items that account for 10% or more of the total cost of sales	88.448.366.746	113.577.872.135
+ Cost of raw materials, materials and packaging	39.036.230.946	42.476.469.468



+ Expenses for outsourced services	49.412.135.800	71.101.402.667
- Other Selling Expenses	2.027.264.069	957.575.551
<b>c) Reductions in selling expenses and enterprise management expenses</b>		
- Reimbursement of warranty provisions for products, goods and construction works		
- Reversal of restructuring provisions and other provisions		
- Other reductions		
<b>Plus</b>	<b>97.575.987.050</b>	<b>122.588.826.209</b>

**10. Production and business expenses according to factors:**

Item	This period	Previous Period
- Cost of raw materials and materials	565.927.823.263	1.301.509.198.214
- Labor costs	6.390.341.613	9.311.657.441
- Fixed asset depreciation expense	8.144.413.499	7.834.683.530
- Outsourced service costs	51.938.674.998	76.851.282.412
- Other monetary expenses	3.637.366.640	3.550.863.735
<b>Total</b>	<b>636.038.620.013</b>	<b>1.399.057.685.332</b>

**11. Enterprise income tax expenses:**

Item	This period	Previous Period
- Accounting profit before tax	5.678.123.145	4.577.200.266
- Tax calculated at the current CIT rate	1.135.624.629	915.440.053
- Nontaxable income		
- Non-deductible expenses		
- Short/(excess) provisions of previous years		
CIT expenses	1.135.624.629	915.440.053
Current CIT expenses	1.135.624.629	915.440.053
Deferred CIT expenses		
CIT expenses	1.135.624.629	915.440.053

Deferred corporate income tax expenses	This period	Previous Period
- Deferred corporate income tax expenses arising from taxable temporary differences		
- Deferred corporate income tax expenses arising from the return of deferred income tax assets		
- Deferred corporate income tax income arising from temporary differences that have not been deducted		
- Deferred corporate income tax income arising from unused taxable losses and tax incentives		
- Deferred corporate income tax income arising from the refund of deferred income tax payable		
- Total deferred corporate income tax expenses		

**VII. Additional information for the items presented in the Cash Flow Statement**

**1. Funds held by the enterprise as not used: none**

**2. Non-cash transactions affecting the future cash flow statement:**

Item	This period	Previous Period
- Purchase of assets by receiving related debts directly or through direct customs clearance or through financial leasing operations		
- Acquiring a business through a stock issuance		
- Converting debt into equity		
- Other non-monetary transactions		

**3. Actual borrowed amount in the period:**

- Income from borrowing under ordinary escrow: 475.428.282.250 VND
- Proceeds from borrowing in other forms

**4. The amount of money actually paid the loan principal in the period:**

- Principal repayment under ordinary escrow: 270.320.041.908 VND
- Repayment of loans in other forms

**5. Purchase and liquidation of subsidiaries in the reporting period: none**

**VIII. Other Information.**

1. Potential debts, commitments and other financial information: none
2. Events arising after the end of the annual accounting period: none
3. Information about related parties.
4. Presentation of assets, revenues and business results by division (by business sector or geographical area) in accordance with the provisions of Accounting Standard No. 28 "Divisional reporting".
5. Comparative information.
6. Information on the satisfaction of the assumption of continuous operations: The Company continues to operate normally in subsequent years.



7. Explanation of material assumptions and estimates: no.

8. Other Information.

**\* Explanation of production and business results in Quarter 1/2026:**

**a. Output :**

\* The total consumption of the whole company is as follows:

**+ Export:**

- Rice of all kinds: 26.311,996 tons  
- Anchovy exports: 23,840 tons

**+ Domestic :**

- Food: 12.189,941 tons

In which:

- Finished products: 10.369,438 tons  
- Raw rice: 413,136 tons  
- By-products + rice husk: 1.407,367 tons  
- Gasoline, lubricants: 4.959,116 m<sup>3</sup>  
- Anchovies of all kinds: 30,500 tons  
Of which, finished products: 15,380 tons  
- Showroom : 16,285 (1.000 đvsp)

**b. Export turnover: 15.070.087,34 USD**

+ Food: 14.942.703,34 USD

+ Anchovies: 127.384,00 USD

**c. Sales revenue of 3 categories: 628.243.408.187 VND**

- Food : 528.461.773.839 VND

- Anchovies: 5.378.047.632 VND

- Petroleum: 94.403.586.716 VND

**d. Analysis of business results by category :**

Business results of the whole company:

Profit (+), Loss (-)

- Food: (+) 4.159.348.550 VND  
- Anchovies: (-) 233.741.848 VND  
- Petroleum trading: (+) 1.752.516.443 VND  
+ Total profit before tax: (+) 5.678.123.145 VND  
+ Current CIT: 1.135.624.629 VND  
+ Total profit after tax: (+) 4.542.498.516 VND

**SCHEDULING CHIEF ACCOUNTANT**

**Nguyễn Thị Chúc Hà**

**CHIEF ACCOUNTANT**

**Trần Thị Diệp**

**An Giang, April 14, 2026  
GENERAL DIRECTOR**



**Dương Thị Thanh Nguyệt**

