

KIEN GIANG TRADING JOINT STOCK COMPANY
REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period ended 30 June 2026

**CÔNG TY
CỔ PHẦN
THƯƠNG
MẠI KIÊN
GIANG**

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KIEN GIANG TRADING JOINT STOCK COMPANY

No. 190 Tran Phu Street, Rach Gia Ward, An Giang Province, Vietnam

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Kien Giang Trading Joint Stock Company presents this report together with the Company's reviewed interim Consolidated Financial statements for the period ended 30 June 2026.

THE COMPANY

Kien Giang Trading Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company established through the conversion of Kien Giang Tourism and Trading One Member Limited Liability Company pursuant to Decision No. 1555/QĐ-UBND dated 21 July 2017 issued by the People's Committee of Kien Giang Province. The Company was first granted Corporate Registration Certificate No. 1700523208 by the Department of Planning and Investment of Kien Giang Province on 30 June 2010 and has subsequently been amended several times, with the 8th amendment dated 27 August 2025 issued by the Department of Finance of An Giang Province.

The charter capital, according to the Corporate Registration Certificate No. 1700523208 with the 8th amendment dated 27 August 2025 is VND 364,738,330,000 (*In words: Three hundred and sixty-four billion, seven hundred and thirty-eight million, three hundred and thirty thousand Vietnamese Dong*).

The company's name in English: KIEN GIANG TRADING JOINT STOCK COMPANY

Abbreviated name: KTC.

The Company's shares are listed on the UpCOM Stock Exchange under the stock symbol: KTC.

The Company's headquarters is located at: No. 190 Tran Phu Street, Rach Gia Ward, An Giang Province, Vietnam.

BOARDS OF DIRECTORS, SUPERVISORS, AND MANAGEMENT

Members of the Boards of Directors, Supervisors, Management who held the Company during the period and at the date of this report are as follows:

Board of Directors

Mr. Nguyen Thanh Tung	Chairman
Mr. Dang Hong Toan	Vice Chairman
Mr. Nguyen Duy An	Member
Ms. Vo Thi Huong Giang	Member
Mr. Phung Phuong Quang	Member
Mr. Trinh Quoc Viet	Member
Mr. Dang Van Lanh	Member
Mr. Pham Ngoc Tan	Member

Board of Supervisors

Ms. Nguyen Thi Bach Duong	Head of the Board
Mr. Tran Cong Tam	Member
Mr. Tran Huu Nghi	Member
Mr. Vo Chi Cong	Member
Mr. Nguyen Van Thong	Member

STATEMENT OF THE BOARD OF MANAGEMENT (CONTINUED)

BOARDS OF DIRECTORS, SUPERVISORS, AND MANAGEMENT (CONTINUED)

Board of Management

Mr. Dang Van Lanh	General Director	
Mr. Nguyen Duy An	Deputy General Director	
Mr. Nguyen Thanh Cong	Deputy General Director	
Ms. Le Thi Thuy	Deputy General Director	(Appointed on 01 April 2026)
Ms. Vo Thi Huong Giang	Deputy General Director	

SUBSEQUENT EVENTS

According to the Board of Management, in all material respects, there have been no other significant events occurring after the balance sheet date, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the interim Consolidated Financial statements for the period ended 30 June 2026.

AUDITORS

The Company's interim Consolidated Financial statements for the period ended 30 June 2026 have been reviewed by CPA VIETNAM Auditing Company Limited - An Independent Member Firm of INPACT.

THE BOARD OF MANAGEMENT'S RESPONSIBILITY

The Company's Board of Management is responsible for preparing the interim Consolidated Financial statements, which give a true and fair view of the financial position of the Company as at 30 June 2026 as well as of its interim income and Consolidated Cash flows statements for the period then ended, complying with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the Interim Consolidated Financial statements. In preparing these interim Consolidated Financial statements, the Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been complied with, material differences are disclosed and explained in the Interim Consolidated Financial statements;
- Design, execute and maintain an effective internal control related to the appropriate preparation and presentation of interim Consolidated Financial statements to obtain reasonable assurance that the interim Consolidated Financial statements are free of material misstatements caused by even frauds and errors; and
- Prepare the interim Consolidated Financial statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the interim Consolidated Financial statements comply with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim Consolidated Financial statements. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

KIEN GIANG TRADING JOINT STOCK COMPANY

No. 190 Tran Phu Street, Rach Gia Ward, An Giang Province, Vietnam

STATEMENT OF THE BOARD OF MANAGEMENT (CONTINUED)

THE BOARD OF MANAGEMENT'S RESPONSIBILITY (CONTINUED)

The Board of Management confirms that the Company has complied with the above requirements in preparing the interim Consolidated Financial statements. 

For and on behalf of the Board of Management,



Dang Van Lanh

General Director

An Giang, 25 August 2026

No.: 210/2026/BCSX-CPA VIETNAM-HCM

REVIEW REPORT OF INTERIM CONSOLIDATED FINANCIAL STATEMENTS

To: **Shareholders**
Board of Directors, Supervisors and Management
Kien Giang Trading Joint Stock Company

We have reviewed the accompanying interim Consolidated Financial statements of Kien Giang Trading Joint Stock Company, prepared on 25 August 2026, as set out on pages 07 to pages 53, including the Interim Consolidated Financial Position statement as of 30 June 2026, the Interim Consolidated Income statement and the Interim Consolidated Cash flows statement for the period ended, and notes to the Interim Consolidated Financial statements.

Responsibility of the Board of Management

The Company's Board of Management is responsible for the true and fair preparation and presentation of these interim Consolidated Financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the interim Consolidated Financial statements and for such internal control as the Board of Management determines is necessary to enable the preparation of the interim Consolidated Financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the interim Consolidated Financial statements based on our review. We conducted our review by Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of people responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted by Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditors' Conclusion

Based on our review, nothing has come to the attention that causes us to believe that the accompanying interim Consolidated Financial statements, in all material respects, don't give a true and fair view of the interim financial position of the Company as of 30 June 2026 and the interim results of its operations and its interim cash flows for the period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the interim Consolidated Financial statements.

Other Matter

The Company's interim Consolidated Financial statements for the period ended 30 June 2025 and Consolidated Financial statements for the financial year ended 31 December 2025 were reviewed and audited, respectively, by other auditors and another audit firm. Those auditors expressed an unqualified conclusion and an unqualified opinion on the respective Consolidated Financial statements on 26 August 2025 and 16 March 2026, respectively.



Luu Minh Toi

Deputy Director in charge of Ho Chi Minh City Branch

Audit Practising Registration Certificate:

No: 3920-2022-137-1

Letter of Authorization No. 06/2026/UQ-CPA VIETNAM dated 2 January 2026 of Chairman

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED

An Independent Member of INPACT

Ha Noi, 25 August 2026

INTERIM CONSOLIDATED FINANCIAL POSITION STATEMENT

As at 30 June 2026

ASSETS		Code	Notes	30 June 2026	01 January 2026
				VND	VND
A -	CURRENT ASSETS (100 = 110+120+130+140+150+160)	100		912,313,328,645	1,040,892,942,027
I.	Cash and cash equivalents	110	5.1	28,173,056,317	27,742,848,859
1.	Cash	111		28,173,056,317	27,742,848,859
II.	Short-term financial investments	120	5.2	33,004,822,551	17,505,778,615
1.	Investments held to maturity	123		33,004,822,551	17,505,778,615
III.	Short-term receivables	130		189,946,755,368	302,942,216,366
1.	Short-term receivables from customers	131	5.3	155,037,384,529	235,106,022,323
2.	Prepayments to sellers in short-term	132	5.4	35,120,401,658	61,679,973,999
3.	Other short-term receivables	135	5.5	20,670,723,206	24,281,535,159
4.	Short-term allowances for doubtful debts	136	5.6	(20,923,481,752)	(18,163,859,297)
5.	Shortage of assets awaiting resolution	137		41,727,727	38,544,182
IV.	Inventories	140	5.7	613,054,096,613	632,595,398,093
1.	Inventories	141		613,054,096,613	634,470,198,151
2	Allowances for devaluation of inventories	142		-	(1,874,800,058)
VI.	Other current assets	160		48,134,597,796	60,106,700,094
1.	Short-term deferred expenses	161	5.11	5,081,577,558	2,612,895,376
2.	Deductible value added tax	162		41,012,522,572	53,813,747,434
3.	Tax and other receivables from government budget	163	5.15	2,040,497,666	3,680,057,284
B -	LONG-TERM ASSETS (200 = 210+220+230+240+250+260+270)	200		390,278,158,663	392,100,655,538
II.	Fixed assets	220		245,349,537,403	260,257,476,758
1.	Tangible fixed assets	221	5.9	142,468,056,571	145,978,114,449
-	Historical Costs	222		553,101,605,877	547,069,821,618
-	Accumulated depreciation	223		(410,633,549,306)	(401,091,707,169)
2.	Intangible fixed assets	227	5.10	102,881,480,832	114,279,362,309
-	Historical Costs	228		114,063,467,913	125,791,649,589
-	Accumulated amortization	229		(11,181,987,081)	(11,512,287,280)
V.	Long-term assets in progress	250		34,934,466,120	20,275,924,021
1.	Construction in progress	252	5.8	34,934,466,120	20,275,924,021
VI.	Long-term investments	260	5.2	93,951,422,711	93,840,234,152
1.	Investments in joint ventures and associates	262		91,598,637,827	91,487,449,268
2.	Investments in equity of other entities	263		11,855,996,567	11,855,996,567
3.	Allowances for long-term investments	264		(9,503,211,683)	(9,503,211,683)
VII.	Other Long-term assets	270		16,042,732,429	17,727,020,607
1.	Long-term deferred expenses	271	5.11	16,042,732,429	17,727,020,607
TOTAL ASSETS (280 = 100+200)		280		1,302,591,487,308	1,432,993,597,565

INTERIM CONSOLIDATED FINANCIAL POSITION STATEMENT (CONTINUED)

As at 30 June 2026

RESOURCES	Code	Notes	30 June 2026 VND	01 January 2026 (Restated) VND
C - LIABILITIES (300 = 310+330)	300		858,101,955,662	1,006,841,314,589
I. Short-term liabilities	310		857,631,955,662	1,006,371,314,589
1. Short-term trade payables	311	5.13	27,613,374,977	66,427,269,488
2. Short-term prepayments from customers	312	5.14	54,656,761,498	71,940,908,393
3. Short-term Taxes and other payables to State budget	314	5.15	5,724,509,219	2,789,359,070
4. Payables to employees	315		33,074,364,322	27,859,457,148
5. Short-term accrued expenses	316	5.16	6,736,314,815	6,032,978,713
6. Short-term deferred revenues	319	5.18	724,636,364	838,500,000
7. Other short-term payments	320	5.17	34,850,175,351	31,163,857,989
8. Short-term borrowings and finance lease liabilities	321	5.12	686,768,840,834	798,790,029,845
9. Bonus and welfare funds	323		7,482,978,282	528,953,943
II. Long-term liabilities	330		470,000,000	470,000,000
1 Other long-term payables	338	5.17	470,000,000	470,000,000
D - OWNERS' EQUITY	400	5.19	444,489,531,646	426,152,282,976
1. Contributed capital	411		364,738,330,000	364,738,330,000
- Ordinary shares with voting rights	411a		364,738,330,000	364,738,330,000
2. Differences upon asset revaluation	416		(17,664,421,690)	(17,664,421,690)
3. Development and investment funds	418		25,050,933,647	22,549,207,948
4. Undistributed profit after tax	420		71,819,328,547	56,042,373,390
- Undistributed profit after tax brought forward	420a		32,101,789,959	20,034,316,544
- Undistributed profit after tax for the current year	420b		39,717,538,588	36,008,056,846
5. Non-controlling interests	429		545,361,142	486,793,328
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	440		1,302,591,487,308	1,432,993,597,565

An Giang, 25 August 2026

Preparer

Chief Accountant

General Director



Huynh Kim Oanh



Tran Thi Cam Loan



Dang Van Lanh

INTERIM CONSOLIDATED INCOME STATEMENT

For the period ended 30 June 2026

ITEMS	Code	Notes	For the period ended 30 June 2026	For the period ended 30 June 2025
			VND	VND
1. Revenues from sales and services rendered	01	6.1	4,085,684,497,343	2,959,621,643,699
2. Revenue deductions	02	6.2	175,769,943	1,434,257,842
3. Net revenues from sales and services rendered (10 = 01-02)	10	6.3	4,085,508,727,400	2,958,187,385,857
4. Cost of goods and services	11	6.4	3,881,824,074,580	2,837,703,034,219
5. Gross revenues from sales and services rendered (20 = 10-11)	20		203,684,652,820	120,484,351,638
6. Gain/(loss) on sale and disposal of investment properties	21		-	-
7. Financial income	22	6.5	5,688,533,751	14,467,748,412
8. Financial expenses	23	6.6	28,615,427,674	24,778,679,605
<i>In which: interest expenses</i>	24		26,959,275,856	16,963,799,626
9. Selling expenses	25	6.9	115,724,932,480	64,155,255,023
10. General administrative expenses	26	6.9	34,735,601,608	23,359,601,880
11. Shares of profit or loss from joint ventures, associates	27	6.10	16,218,186,704	6,565,417,202
12. Net profits from operating activities {30 = 20+21+(22-23)-(25+26)+27}	30		46,515,411,513	29,223,980,744
13. Other income	31	6.7	674,221,267	275,786,803
14. Other expenses	32	6.8	91,855,022	1,464,539,970
15. Other profits (40 = 31-32)	40		582,366,245	(1,188,753,167)
16. Total net profit before tax (50 = 30+40)	50		47,097,777,758	28,035,227,577
17. Current corporate income tax expenses	51	6.12	7,321,671,357	4,264,767,788
18. Deferred corporate income tax expenses	52		-	-
19. Profits after enterprise income tax (60 = 50-51-52)	60		39,776,106,401	23,770,459,789
20. Profit after tax of Parent Company	61		39,717,538,588	23,729,307,652
21. Profit after tax attributable to Non-controlling interests	62		58,567,813	41,152,137
22. Basic earnings per share	70	6.13	1,089	542

An Giang, 25 August 2026

Preparer

Chief Accountant

General Director

Huynh Kim Oanh

Tran Thi Cam Loan

Dang Van Lanh



INTERIM CONSOLIDATED CASH FLOWS STATEMENT

(Indirect method)

For the period ended 30 June 2026

ITEMS	Code	Notes	For the period ended 30 June 2026	For the period ended 30 June 2025
			VND	VND
I. Net cash flows from operating activities				
1. Profit before tax	01		47,097,777,758	28,035,227,577
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		12,736,973,190	10,646,528,887
- Provisions	03		884,822,397	5,014,996,836
- Gains, losses on exchange rate differences from revaluation of accounts derived from foreign currencies	04		(264,295,227)	(277,714,339)
- Gains, losses on investing activities	05		(169,376,976)	(9,755,000,371)
- Interest expenses	06		26,959,275,856	16,963,799,626
3. Operating profit before changes in working capital	08		87,245,176,998	50,627,838,216
- Increase, decrease in receivables	09		116,978,755,158	(65,030,553,306)
- Increase, decrease in inventories	10		21,416,101,538	40,393,342,536
- Increase, decrease in payables	11		(60,296,968,706)	(10,856,681,584)
- Increase, decrease deferred expenses	12		(3,034,740,346)	(3,055,436,289)
- Interest paid	14		(27,763,898,792)	(22,667,889,399)
- Corporate income tax paid	15		(5,906,904,673)	(1,077,582,917)
- Other payments on operating activities	17		(971,973,754)	(1,091,950,000)
Net cash flows from operating activities	20		127,665,547,423	(12,758,912,743)
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(10,238,593,076)	(359,790,081)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		83,703,704	109,545,454
3. Expenditures on loans and purchase of debt instruments from other entities	23		(47,929,370,496)	(17,098,780,786)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		32,505,778,615	56,711,262,630
5. Proceeds from equity investment in other entities	26		2,594,138,506	-
6. Proceeds from interests, dividends and distributed profits	27		7,767,614,701	5,244,252,715

INTERIM CONSOLIDATED CASH FLOWS STATEMENT (CONTINUED)

(Indirect method)

For the period ended 30 June 2026

ITEMS	Code	Notes	For the period ended 30 June 2026	For the period ended 30 June 2025
			VND	VND
<i>Net cashflow from investing activities</i>	30		(15,216,728,046)	44,606,489,932
III. Cash flows from financing activities				
1. Proceeds from borrowings	33		3,248,217,943,186	2,440,823,336,811
2. Repayment of financial principal	34		(3,360,239,132,197)	(2,479,586,936,219)
<i>Net cashflow from financing activities</i>	40		(112,021,189,011)	(38,763,599,408)
Net cashflow during the period (50 = 20+30+40)	50		427,630,366	(6,916,022,219)
Cash and cash equivalents at beginning of year	60	5.1	27,742,848,859	43,778,175,565
Effect of exchange rate fluctuations	61		2,577,092	-
Cash and cash equivalents at end of year (70 = 50+60+61)	70	5.1	28,173,056,317	36,862,153,346

An Giang, 25 August 2026

Preparer

Chief Accountant

General Director



Huynh Kim Oanh



Tran Thi Cam Loan



Dang Van Lanh

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period ended 30 June 2026

1. COMPANY INFORMATION**1.1 Structure of ownership**

Kien Giang Trading Joint Stock Company is a joint stock company established through the conversion of Kien Giang Tourism and Trading One Member Limited Liability Company pursuant to Decision No. 1555/QĐ-UBND dated 21 July 2017 issued by the People's Committee of Kien Giang Province. The Company was first granted Corporate Registration Certificate No. 1700523208 by the Department of Planning and Investment of Kien Giang Province on 30 June 2010 and has subsequently been amended several times, with the 8th amendment dated 27 August 2025 issued by the Department of Finance of An Giang Province.

The charter capital, according to the Corporate Registration Certificate No. 1700523208 with the 8th amendment dated 27 August 2025 is VND 364,738,330,000 (*In words: Three hundred and sixty-four billion, seven hundred and thirty-eight million, three hundred and thirty thousand Vietnamese Dong*).

The company's name in English: KIEN GIANG TRADING JOINT STOCK COMPANY

Abbreviated name: KTC.

The Company's shares are listed on the UpCOM Stock Exchange under the stock symbol: KTC.

Total number of the Company's employees as at 30 June 2026 is 583 employees (as at 01 January 2026 is 597 employees).

The Company's headquarters is located at: No. 190 Tran Phu Street, Rach Gia Ward, An Giang Province, Vietnam.

1.2 Operating industries and principal activities

The operating industries of the Company according to the Corporate Registration Certificate include:

- Afforestation and forest tree cultivation
- Exploitation of other forestry products
- Brackish-water and freshwater aquaculture
- Processing and preservation of aquatic products and products derived from aquatic resources; canned seafood processing; frozen seafood processing and preservation; dried seafood processing and preservation; other seafood processing and preservation activities
- Rice milling and processing
- Installation of water supply and drainage systems
- Wholesale of other agricultural and forestry raw materials (excluding wood, bamboo, and rattan); wholesale of paddy, corn, and other cereal grains; wholesale of feed and feed ingredients for livestock, poultry, and aquaculture
- Retail sales in general merchandise stores
- Retail sale of motor fuels in specialized stores

The Company's principal activities during the period include: the trading of petroleum and related products; the production and trading of rice; and the processing and canning of aquatic products.

1.3 Normal operating cycle

The Company's normal operating cycle is 12 months.

KIEN GIANG TRADING JOINT STOCK COMPANY

No. 190 Tran Phu Street, Rach Gia Ward,
An Giang Province, Vietnam

Form No. B 09a - DN/HN

Issued under Circular No. 43/2026/TT-BTC

Dated 20 April 2026 by the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

1.4 The Company structure

As at 30 June 2026, The Company has subsidiaries, associates and dependent units as follows:

No.	Name	Address	Main activities	Voting interest	Equity interest
A. Subsidiaries					
1	Kien Giang Trading Service JSC	No. 26 Le Loi Street, Rach Gia Ward, An Giang Province	Trading and services	97.91%	97.91%
B. Associates					
1	Kiengiang Foodstuff Canning JSC	Tac Cau Fishing Port Area, Minh Phong Hamlet, Binh An Commune, An Giang Province	Production and export of canned seafood products	38.08%	38.08%
2	Kien Giang Book and Equipment JSC	No. 5990601-603, 3/2 Street, Rach Gia Ward, An Giang Province	Trading in books and stationery	20.00%	20.00%
3	Petrolimex Kien Giang Co., Ltd	No. 30 Pham Hong Thai Street, Rach Gia Ward, An Giang Province	Trading in petroleum products	49.00%	49.00%

Dependent units:

No.	Name of branches	Address	Main activities
1	Kien Giang Petroleum Trading Enterprise	No. 499C Nguyen Trung Truc Street, Rach Gia Ward, An Giang Province	Trading in petroleum products and liquefied gas
2	Giong Rieng Rice Export Processing Enterprise	Group 2, Tan Thanh Hamlet, Thanh Hung Commune, An Giang Province	Production, processing and trading of food and foodstuff products
3	Tan Hiep Export Rice Processing Enterprise	Group 8, Tan Thanh Hamlet, Thanh Dong Commune, An Giang Province	Production, processing and trading of food and foodstuff products
4	Phu Quoc Petroleum Trading Branch	Group 2, Quarter 1, Phan Dinh Phung Street, Phu Quoc Special Zone, An Giang Province	Trading in petroleum products and liquefied gas
5	KTC Canned Food Factory	Tac Cau Fishing Port Area, Minh Phong Hamlet, Binh An Commune, An Giang Province	Canning of food and foodstuff products

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

1.5 Statement on the comparability of information in the interim Consolidated Financial statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the Vietnamese Corporate Accounting System, which replaces the Vietnamese Corporate Accounting System issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016. The Circular is effective for financial years beginning on or after 1 January 2026.

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC, amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014, providing guidance on the methods for preparing and presenting consolidated financial statements. Circular No. 43 takes effect from the date of issuance and applies to the preparation and presentation of consolidated financial statements for fiscal years beginning on or after 1 January 2026.

The Company has applied the guidance under Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC effective from 1 January 2026. In cases where the application of these Circulars results in changes to the presentation of financial statements, the Company has restated or reclassified comparative figures as required. Accordingly, the accounting information and figures presented in the interim consolidated financial statements are comparable, as they have been calculated and presented on a consistent basis.

2. FISCAL YEAR AND ACCOUNTING CURRENCY**2.1 Fiscal year**

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

The interim Consolidated Financial statements of the Company are prepared for the period ended 30 June 2026.

2.2 Accounting currency

The accompanying Interim Consolidated Financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM**3.1 Accounting System**

The Company applied the Vietnamese Corporate Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025, issued by the Ministry of Finance.

3.2 Statements for the compliance with Accounting Standards and System

The Board of Management ensures to follow all the requirements of the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim Consolidated Financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Below are the major accounting policies adopted by the Company in the preparation of the interim consolidated financial statements:

Basis of preparation the interim Consolidated Financial statements

The Company's interim consolidated financial statements have been prepared in accordance with Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance, providing guidance on the preparation and presentation of interim consolidated financial statements, and Circular No. 43/2026/TT-BTC dated 20 April 2026, which amends and supplements certain provisions in detail as follows:

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Basis of preparation the interim Consolidated Financial statements (Continued)**

The accompanying interim consolidated financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdiction other than Vietnam.

The interim consolidated financial statements are consolidated by the financial statements of the Company and the Companies controlled by the Company (its subsidiaries) prepared for the period ended 30 June 2026. This control is achieved when the Company is able to control the financial and operating policies of the investee companies in order to derive benefits from their operations.

The operation results of subsidiaries that were purchased or sold in the financial year are presented in the Company' interim consolidated financial statements from the day they were purchased to the day the investment in those subsidiaries was sold.

In case of necessity, the Financial Statements of the subsidiaries are adjusted so that the accounting policies applied at the Company and other subsidiaries are the same.

All inter-company transactions and balances are eliminated on consolidation

Non-controlling interests in the net assets of consolidated subsidiaries are presented as a consolidated component within equity attributable to the parent company's shareholders. Non-controlling interests comprise the amount of such interests at the date of the initial business combination and the non-controlling shareholders' share of changes in total equity since that date. Losses incurred by a subsidiary are allocated to non-controlling interests in proportion to their ownership, even if such losses exceed the non-controlling interests' share in the subsidiary's net assets.

The interim consolidated financial statements have been prepared based on the interim consolidated financial statements of the parent company, Kien Giang Trading Joint Stock Company, and its subsidiary, Kien Giang Trading Services Joint Stock Company.

Business consolidation

The assets, liabilities, and contingent liabilities of the Subsidiary are determined at their fair values at the date of acquisition of the subsidiary. Any additional amount between the purchase price and the total fair value of the acquired asset is recognized as business advantages. Any deficit between the purchase price and the total fair value of the acquired asset is recognized in the interim consolidated income statement of the accounting period in which the acquisition of the subsidiary occurred

Goodwill

Goodwill in the consolidated financial statements represents the excess of the consideration paid in a business combination over the Company's share in the fair value of the net assets, liabilities and contingent liabilities of subsidiaries, associates or joint ventures at the acquisition date. Goodwill is amortized over a period not exceeding 10 years.

Upon disposal of a subsidiary, the unamortized carrying amount of goodwill is included in the gain or loss arising from the disposal of that subsidiary

Accounting estimates

The preparation of the interim Consolidated Financial statements in conformity with Vietnamese Accounting Standards requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets, and disclosures of contingent assets and liabilities at the date of the Interim Consolidated Financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates and assumptions.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Exchange Rates Applied in Accounting**

Transactions denominated in currencies other than VND during the period are translated into VND at the actual exchange rates prevailing on the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND, except for demand deposits, are translated into VND at the average telegraphic transfer buying and selling exchange rates quoted by the commercial bank with which the Company regularly transacts. The Company does not retranslate all or part of the carrying amount of foreign currency-denominated receivables for which an allowance for doubtful debts has been recognised.

Foreign currency-denominated demand deposits are translated into VND at the average telegraphic transfer buying and selling exchange rate quoted by the commercial bank where the Company maintains its deposit accounts as at the end of the reporting period.

Exchange differences arising from the translation of foreign currency-denominated monetary items are recognised in the Consolidated Income statement for the period and presented on a net basis.

Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Financial investments***Held to maturity investments***

Held to maturity investments are those that the Company has intention and ability to hold until maturity. Held to maturity investments includes: term bank deposits with original maturities of more than 3 months.

Held-to-maturity investments are initially recognised at purchase cost, including transaction costs directly attributable to the acquisition. Subsequent to initial recognition, held-to-maturity investments are measured at their carrying amount, comprising principal and interest accrued up to the reporting date, less any allowance for impairment, if any. Interest income arising from held-to-maturity investments after the acquisition date is recognised in the Consolidated Income statement on an accrual basis. Interest accrued prior to the Company's acquisition of the investments is deducted from the cost of the investments at the acquisition date.

An allowance for impairment of held-to-maturity investments is recognized in accordance with the current accounting regulations.

Investments in associates and other investments

Investments associates and joint ventures over which the Company has significant influence are stated at equity method in the interim Consolidated Financial statements.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Financial investments (Continued)*****Investments in associates and other investments (Continued)***

Profit distributions that Company received from the accumulated profits of the *associates and other investments* after the Company obtains control right are recognized in Consolidated Income statement. Other distributions are considered a recovery of investment and are deducted to the investment value.

Other investments: are recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments.

Allowance for loss of investments

Investments in associates, other entities and other investments: An allowance for impairment is recognized when there are indications or objective evidence that an investment is impaired as of the reporting date. The impairment loss is determined in accordance with the current accounting regulations, taking into account the nature of each investment.

For investments in parent companies, the basis for recognizing an allowance for impairment is the Consolidated Financial statements of the investee.

Receivables

Receivables represent amounts recoverable from customers and other parties. Receivables are classified by collection period, debtor, currency denomination and other relevant factors to reflect the Company's operating characteristics and management requirements:

- Trade receivables comprise receivables of a commercial nature arising from purchase and sale transactions, including receivables from the sale of goods, the rendering of services, and the liquidation or disposal of assets (such as fixed assets, investment property and financial investments) between the Company and purchasers (being parties independent of the seller and not subsidiaries or dependent units of the Company). Trade receivables also include export sales receivables of the principal under entrusted export arrangements through the entrusted party;
- Other receivables comprise receivables that are non-commercial in nature and do not arise from purchase and sale transactions, including cash dividends and profit distributions receivable, payments made on behalf of third parties, payments made by the entrusted import and export party on behalf of the principal, loans of non-monetary assets, penalties, compensation receivable, assets pending resolution, and other similar receivables...

Receivables are presented at their carrying amount less any allowance for doubtful accounts. An allowance for doubtful accounts is recognized when there are indications or objective evidence that the Company is unable, or is unlikely, to collect outstanding receivables in accordance with the current accounting regulations.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Inventories**

Inventories are stated at the lower of cost and net realisable value. The cost of inventories comprises direct material costs, direct labour costs and production overheads, where applicable, incurred in bringing the inventories to their present location and condition.

The cost of inventories issued is determined using the monthly weighted average method.

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and estimated marketing, selling and distribution costs.

An allowance for inventory write-down is recognised when there is reliable evidence that the net realisable value of inventories is lower than their cost.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of a tangible fixed asset comprises the purchase price and all other costs directly attributable to bringing the asset to the location and condition necessary for it to operate in the manner intended by the Company.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. details are as follows:

	<u>Years</u>
Buildings and structures	05 - 50
Machinery and equipment	15 - 20
Motor vehicles	10
Office equipment	05 - 10

When a tangible fixed asset is sold or otherwise disposed of, its cost and accumulated depreciation are derecognized, and any resulting gain or loss is recognized in other income or other expenses for the period.

Intangible fixed assets and Amortization

Intangible fixed assets are stated at cost less accumulated amortization. The cost of an intangible fixed asset comprises all costs incurred by the Company to acquire the asset up to the time it is brought to the location and condition necessary for it to operate in the manner intended by the Company. Expenditures incurred after the initial recognition of an intangible fixed asset are recognized as operating expenses for the period unless such expenditures are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

When an intangible fixed asset is sold or disposed of, its cost and accumulated amortization are derecognized, and any resulting gain or loss is recognized in other income or other expenses for the period.

The Company's intangible fixed assets comprise:

Land use rights

The cost of land use rights comprises all actual costs incurred by the Company that are directly attributable to obtaining the land use rights, including land use right acquisition costs, compensation and site clearance costs, land levelling costs, registration fees, and other directly attributable costs. Land use rights are amortized using the straight-line method over the terms of the land use rights, ranging from 28 to 40 years. Land use rights with an indefinite term are not amortized.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Intangible fixed assets and Amortization (Continued)

Computer software

Costs associated with computer software that is not an integral part of the related hardware are capitalized. The cost of computer software comprises all costs incurred by the Company up to the time the software is ready for its intended use. Computer software is amortized using the straight-line method over a period of 5 years.

Construction in progress

Construction in progress reflects the properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees and interest fees to the Company's accounting policies.

Deferred expenses

Deferred expenses comprise actual costs incurred that relate to the operating results of multiple accounting periods. The Company's deferred expenses include:

Tools and supplies

Tools and supplies are amortized to expenses on a straight-line basis over a period not exceeding 3 years.

Major repairs of fixed assets

Major one-off repair costs of fixed assets and other deferred expenses are amortized to expenses on a straight-line basis over a period 3 years.

Operating Leases

Lease payments under operating leases are recognized in the interim Consolidated Income statement on a straight-line basis over the lease term. Lease commissions are recognized in the interim Consolidated Income statement as part of the total lease expense over the lease term

Payables

The account payables are monitored in detail by payable terms, payable parties, original currency, and other factors depending on the Company's management requirement.

The account payables include payables such as trade payables, loans payable, and other payables which are determined almost certainly by the recorded value and term, which is not carried less than the amount to be paid. They are classified as follows:

- Trade payables comprise liabilities of a commercial nature arising from transactions for the purchase of goods, services, or assets between the Company and suppliers (being parties independent of the Company, including payables between the parent company and joint ventures, and associates).
- Other payables comprise liabilities that are non-commercial in nature and do not arise from transactions for the purchase of goods or the receipt of services.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period but not paid to ensure that when these expenses occur, they will not have a significant influence on operating expenses based on the matching principle between income and expenses.

Deferred revenues

Deferred revenue includes advance receipts such as: amounts received from customers in advance for one or more accounting periods relating to asset leasing; and interest received in advance from lending activities or purchases of debt instruments.

On a periodic basis, deferred revenue is calculated, determined and recognized as revenue in the income statement in accordance with the lease term of the asset.

Borrowings

Borrowings include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts in det by each type and classifies them into short-term and long-term according to repayment terms.

Expenses directly related to the loan are recognized as financial expenses, except for expenses incurred from a loan for investment, construction, or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Recognition of borrowing costs

All other borrowing costs are recognised in the Consolidated Income statement when incurring, except for the borrowing cost capitalized under Accounting Standards "Borrowing cost".

Dividends and profit payables

Dividends are recognized as a liability when the Board of Directors, under the authority delegated by the General Meeting of Shareholders, issues the dividend declaration and the dividend record date is announced by the Vietnam Securities Depository and Clearing Corporation.

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Revaluation differences of assets and foreign exchange differences were recognized when the Company was equitized pursuant to Decision No. 1555/QĐ-UBND dated 21 July 2017 of the People's Committee of Kien Giang Province.

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 approved by the General Meeting of Shareholders.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Revenue and other income**

The Company's revenue includes revenue from sales of products, goods and provision of services.

Revenue from sale of goods and products

Revenue from the sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and;
- Costs related to transactions can be determined.

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- Identify the completed work as at the interim Consolidated Financial Position statement date; and
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from interest income and other income:

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Cost of goods sold or services rendered including the cost of products, goods, services, and investment property sold during the period is recorded corresponding to revenue. For cost which is over the normal level of inventories is recorded directly into the cost of goods sold.

Financial expenses

Finance expenses reflect expenses incurred during the period, primarily comprising borrowing costs and foreign exchange losses arising from the retranslation of foreign currency-denominated monetary items at the end of the reporting period or upon the settlement of payables or the collection of receivables.

Current corporate income tax expense

Corporate income tax expenses (or corporate income tax income): Are total current income tax expenses in determining the profit or loss of a period.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Current corporate income tax expense (Continued)**

Current income tax expenses: Are corporate income tax payable calculated on taxable profit during the period and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. The difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

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 examination results of the competent tax authorities.

Earnings per share

Basic earnings per share is calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period.

Related parties

A party is considered a related party of the Company in case that party can control the Company or cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Company in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of the relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM CONSOLIDATED FINANCIAL POSITION STATEMENT**5.1 Cash and cash equivalents**

	30 June 2026	01 January 2026
	VND	VND
Cash on hand	2,941,959,776	1,040,952,251
Bank deposits (i)	25,231,096,541	26,701,896,608
Total	28,173,056,317	27,742,848,859
	30 June 2026	01 January 2026
	VND	VND
(i) Details of bank deposits		
Viet Nam Joint Stock Commercial Bank for Industry and Trade - Phu Quoc Branch	8,738,676,510	1,576,184,491
JSC Bank for Investment and Development of Vietnam	1,181,975,966	9,814,213,193
JSC Bank for Foreign Trade of Vietnam	3,121,879,657	2,379,383,355
Vietnam Bank for Agriculture and Rural Development	3,960,194,655	531,051,314
Others Bank	8,228,369,753	12,401,064,255
Total	25,231,096,541	26,701,896,608

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.2 Financial investments

a. Investments held to maturity

	30 June 2026 (VND)		01 January 2026 (VND)	
	Original cost	Recoverable amount	Provision	Recoverable amount
JSC Bank for Investment and Development of Vietnam - Kien Giang Branch (i)	17,929,370,496	17,929,370,496	-	17,505,778,615
JSC Bank for Investment and Development of Vietnam - Kien Giang Branch (ii)	15,000,000,000	15,000,000,000	-	-
Accrued interest on term deposits (iii)	75,452,055	75,452,055	-	-
Total	33,004,822,551	33,004,822,551	-	17,505,778,615

(i) A term deposit under Contract No. 47/2026/679505/HDTD dated 8 May 2026, bearing interest at 3.4% per annum, with a maturity of no more than 06 months.

(ii) A term deposit under Contract No. 12/2026/PLHDTD dated 18 February 2026, bearing interest at 6% per annum, with a maturity of no more than 06 months, and the lending interest is payable to a third party.

(iii) Accrued interest on term deposits, calculated from the deposit date to the date of preparation of the interim Consolidated Financial statements.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.2 Financial investments (Continued)

b. Investments in joint ventures and associates

	Ratio		30 June 2026 (VND)		01 January 2026 (VND)	
	Equity owned	Voting rights	Original cost	Equity method valuation	Original cost	Equity method valuation
Petrolimex Kien Giang Co., Ltd	38.1%	38.1%	59,218,030,000	91,598,637,827	59,218,030,000	91,487,449,268
Kiengiang Foodstuff Canning JSC	20.0%	20.0%	49,000,000,000	68,258,850,965	49,000,000,000	63,534,034,900
Kien Giang Book and Equipment JSC	49.0%	49.0%	7,756,030,000	19,083,220,858	7,756,030,000	23,480,746,795
Total			2,462,000,000	4,256,566,004	2,462,000,000	4,472,667,573
			59,218,030,000	91,598,637,827	59,218,030,000	91,487,449,268

c. Investments in equity of other entities

Ratio		30 June 2026 (VND)			01 January 2026 (VND)		
Equity owned	Voting rights	Original cost	Fair value	Provisions	Original cost	Fair value	Provisions
		11,855,996,567	2,352,784,884	(9,503,211,683)	11,855,996,567	2,352,784,884	(9,503,211,683)
Ngo Quyen Processing Export JSC	17.25%	3,244,164,000	-	(3,244,164,000)	3,244,164,000	-	(3,244,164,000)
Saigon - Phu Quoc JSC	11.62%	7,555,491,328	1,798,721,408	(5,756,769,920)	7,555,491,328	1,798,721,408	(5,756,769,920)
Kien Giang Tourist JSC	14.44%	502,277,763	-	(502,277,763)	502,277,763	-	(502,277,763)
Vicem Ha Tien Cement JSC	0.01%	343,070,000	343,070,000	-	343,070,000	343,070,000	-
SaiGon Song Hau Beer Trading JSC	0.03%	202,033,476	202,033,476	-	202,033,476	202,033,476	-
Vinamilk Dairy Product JSC	0.00%	8,960,000	8,960,000	-	8,960,000	8,960,000	-
Total		11,855,996,567	2,352,784,884	(9,503,211,683)	11,855,996,567	2,352,784,884	(9,503,211,683)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.3 Short-term receivables from customers

	30 June 2026 (VND)		01 January 2026 (VND)	
	Book value	Provisions	Book value	Provisions
Nam Viet Gao Co., Ltd	-	-	32,760,000,000	-
Kingfoelds Rice Solution Inc	-	-	47,314,108,800	-
I Schroeder KG (GmbHCo)	16,025,627,816	-	26,896,560,995	-
Others	139,011,756,713	(13,153,295,344)	128,135,352,528	(12,122,892,462)
Total	155,037,384,529	(13,153,295,344)	235,106,022,323	(12,122,892,462)

5.4 Short-term repayments to suppliers

	30 June 2026 (VND)		01 January 2026 (VND)	
	Book value	Provisions	Book value	Provisions
Heineken VietNam Beer and Beverages Limited Company	8,185,372,491	-	24,618,587,993	-
Vo Ngoc Tran Food Processing One Member Co., Ltd	5,760,000,000	-	-	-
Dong Me Kong Construction Manufacture Trading Service Co., Ltd	3,869,283,565	-	3,869,283,565	-
Others	17,305,745,602	(3,178,750,000)	33,192,102,441	(2,650,000,000)
Total	35,120,401,658	(3,178,750,000)	61,679,973,999	(2,650,000,000)

In which: Repayments to suppliers from related parties

(Details in Note 7.1)

216,928,352

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.5 Other short-term receivables

	30 June 2026 (VND)		01 January 2026 (Re-stated) (VND)	
	Book value	Provisions	Book value	Provisions
Dividends and profits receivable	-	-	3,878,015,000	-
Deposits (i)	12,345,696,000	-	12,726,663,000	-
Others	8,325,027,206	(4,591,436,408)	7,676,857,159	(3,390,966,835)
	3,054,777,848	(3,054,777,848)	3,054,777,848	(1,850,708,275)
<i>Unilever VietNam International Company Limited</i>	5,270,249,358	(1,536,658,560)	4,622,079,311	(1,540,258,560)
<i>Others</i>				
Total	20,670,723,206	(4,591,436,408)	24,281,535,159	(3,390,966,835)
<i>In which: Other receivables from related parties</i>	-	-	3,878,015,000	-
<i>(Details in Note 7.1)</i>				

(i) Deposit placed with Heineken Vietnam Brewery and Beverage Company Limited under Distribution Agreement No. 2336/25/HVBB dated 1 January 2026

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.6 Bad debts

	30 June 2026 (VND)				01 January 2026 (VND)			
	Overdue periods	Original value	Allowances (-)	Recoverable amount	Overdue periods	Original value	Allowances (-)	Recoverable amount
1. Short-term receivables from customers		13,209,295,344	(13,153,295,344)	56,000,000		12,186,522,926	(12,122,892,462)	63,630,464
Thanh Binh Company Limited	> 3 years	11,337,169,680	(11,337,169,680)	-	> 3 years	11,337,169,680	(11,337,169,680)	-
Others	> 3 years	1,872,125,664	(1,816,125,664)	56,000,000	> 3 years	849,353,246	(785,722,782)	63,630,464
2. Prepayments to sellers in short-term		4,412,500,000	(3,178,750,000)	1,233,750,000		2,650,000,000	(2,650,000,000)	-
Tan Hiep Loi One Member Co., Ltd	> 3 years	2,650,000,000	(2,650,000,000)	-	> 3 years	2,650,000,000	(2,650,000,000)	-
Song Nhi Foodstuffs Co., Ltd	< 1 years	1,762,500,000	(528,750,000)	1,233,750,000		-	-	-
3. Other short-term receivables		4,591,436,408	(4,591,436,408)	-		4,595,036,408	(3,390,966,835)	1,204,069,573
Unilever VietNam International Company Limited	> 3 years	3,054,777,848	(3,054,777,848)	-	> 3 years	3,054,777,848	(1,850,708,275)	1,204,069,573
Other	> 3 years	1,536,658,560	(1,536,658,560)	-	> 3 years	1,540,258,560	(1,540,258,560)	-
Total		22,213,231,752	(20,923,481,752)	1,289,750,000		19,431,559,334	(18,163,859,297)	1,267,700,037

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.7 Inventories

	30 June 2026 (VND)		01 January 2026 (VND)	
	Original value	Provisions	Original value	Provisions
Good in transit	19,674,727,070	-	38,395,667,828	-
Raw material	11,721,174,042	-	62,563,339,741	-
Tool, supplies	829,327,187	-	1,042,551,093	-
Work in progress (i)	374,516,982,603	-	374,516,982,603	-
Finish good	49,578,869,613	-	37,599,355,205	-
Good	127,247,822,235	-	115,827,254,375	(1,874,800,058)
Consigned goods	29,485,193,863	-	4,525,047,306	-
Total	613,054,096,613	-	634,470,198,151	(1,874,800,058)
	30 June 2026 (VND)		01 January 2026 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
(i) Work in progress				
67.5-Hectare New Urban Area Infrastructure Development Project, Quarter 9, Duong Dong Town, Phu Quoc District (ii)	373,788,745,934	373,788,745,934	373,788,745,934	373,788,745,934
Hoa Thuan - Kenh 5 Residential Area Project	728,236,669	728,236,669	728,236,669	728,236,669
Total	374,516,982,603	374,516,982,603	374,516,982,603	374,516,982,603

(ii) This represents the investment costs incurred for the Project on Construction of Infrastructure for the 67.5-hectare New Urban Area in Quarter 9, Duong Dong Town, Phu Quoc District, pursuant to Decision No. 2603/QĐ-UBND dated 13 December 2007 issued by the People's Committee of Kien Giang Province (now Phu Quoc Special Zone, An Giang Province). The Company has issued Report No. 727/BC-KTC dated 23 December 2025 regarding the implementation of the conclusions of the Chairman of the People's Committee ("the Provincial People's Committee") of Kien Giang Province under Notification No. 1239/TB-VP dated 24 November 2023 and Notification No. 821/TB-VP dated 21 August 2024 relating to the Project on Construction of Infrastructure for the 67-hectare New Urban Area in Quarter 9, Duong Dong Town, Phu Quoc District, Phu Quoc Special Zone. The project is currently pending review and resolution by the competent authorities in accordance with the conclusions of the Provincial People's Committee. As at the date of preparation of the interim consolidated financial statements, the balance related to this project amounted to VND 373,788,745,934. The Company is continuing to submit documentation to the Provincial People's Committee and other competent authorities for consideration in order to expedite the resolution of outstanding issues faced by the enterprise.

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5.8 Construction in progress

	30 June 2026 (VND)		01 January 2026 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
Construction in progress - Bonded Warehouse and Duty-Free Supermarket in Ha Tien (i)	29,825,321,793	29,825,321,793	18,097,140,117	18,097,140,117
Other remaining projects	5,109,144,327	5,109,144,327	2,178,783,904	2,178,783,904
Total	34,934,466,120	34,934,466,120	20,275,924,021	20,275,924,021

(i) The investment project for the construction of a duty-free shopping area, bonded warehouse and market within the Ha Tien Border Gate Economic Zone was terminated and the land was returned pursuant to Notice No. 16/TB-BQLKKT dated 7 February 2024 regarding the termination of the project and Decision No. 34/QD-BQLKKT dated 21 March 2024 regarding the recovery of the project land, both issued by the Management Board of An Giang Economic Zones. Currently, the People's Committee of An Giang Province has agreed with the proposal of the Department of Finance and other relevant departments and agencies to make an advance from the An Giang Land Development Fund to reimburse the Company for the investment costs incurred in the project, pursuant to Notice No. 382/TB-VP dated 23 August 2024 issued by the Office of the People's Committee of An Giang Province.

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5.9 Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Total
HISTORY COST					
As at 01 January 2026	293,143,101,448	201,886,766,048	50,692,506,067	1,347,448,055	547,069,821,618
Purchase	-	-	875,306,919	-	875,306,919
Construction in progress completed	215,837,536	5,078,967,145	-	-	5,294,804,681
Disposals of fixed assets	(138,327,341)	-	-	-	(138,327,341)
As at 30 June 2026	293,220,611,643	206,965,733,193	51,567,812,986	1,347,448,055	553,101,605,877
ACCUMULATED DEPRECIATION					
As at 01 January 2026	191,113,051,654	163,098,895,037	45,740,226,186	1,139,534,292	401,091,707,169
Depreciation	4,400,716,213	4,544,590,928	703,722,605	29,776,248	9,678,805,994
Disposals of fixed assets	(136,963,857)	-	-	-	(136,963,857)
As at 30 June 2026	195,376,804,010	167,643,485,965	46,443,948,791	1,169,310,540	410,633,549,306
NET BOOK VALUE					
As at 01 January 2026	102,030,049,794	38,787,871,011	4,952,279,881	207,913,763	145,978,114,449
As at 30 June 2026	97,843,607,633	39,322,247,228	5,123,864,195	178,137,515	142,468,056,571

The net book value of tangible fixed assets pledged with banks as security for loans as at 30 June 2026 amounted to VND 124,376,464,037.

The historical cost of tangible fixed assets that had been fully depreciated but were still in use as at 30 June 2026 amounted to VND 136,544,063,049 (as at 1 January 2026: VND 150,549,575,393).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.10 Intangible fixed assets*Unit: VND*

	<u>Land use rights</u>	<u>Software</u>	<u>Total</u>
HISTORY COST			
As at 01 January 2026	125,731,649,589	60,000,000	125,791,649,589
Finalization of completed projects	(11,728,181,676)	-	(11,728,181,676)
Decrease due to reclassification	30,000,000	(30,000,000)	-
As at 30 June 2026	<u>114,033,467,913</u>	<u>30,000,000</u>	<u>114,063,467,913</u>
ACCUMULATED DEPRECIATION			
As at 01 January 2026	11,452,287,280	60,000,000	11,512,287,280
Amortization	807,820,854	-	807,820,854
Decrease due to reclassification	30,000,000	(30,000,000)	-
Finalization of completed projects	(1,138,121,053)	-	(1,138,121,053)
As at 30 June 2026	<u>11,151,987,081</u>	<u>30,000,000</u>	<u>11,181,987,081</u>
NET BOOK VALUE			
As at 01 January 2026	<u>114,279,362,309</u>	<u>-</u>	<u>114,279,362,309</u>
As at 30 June 2026	<u>102,881,480,832</u>	<u>-</u>	<u>102,881,480,832</u>

The historical cost of intangible fixed assets that have been fully amortized but were still in use as at 30 June 2026 amounted to VND 84,771,850,853.

The net book value of intangible fixed assets pledged with banks as security for loans as at 30 June 2026 amounted to VND 60,000,000 (as at 1 January 2026 VND 60,000,000).

5.11 Deferred expenses

	<u>30 June 2026</u>	<u>01 January 2026</u>
	<u>VND</u>	<u>VND</u>
Short-term	5,081,577,558	2,612,895,376
Tools and supplies	653,500,721	232,293,813
Repair expenses	789,834,761	-
Insurance expense	106,313,125	151,117,613
Land lease expenses	2,798,202,070	560,338,897
Repair assets expenses	-	326,704,058
Others	733,726,881	1,342,440,995
Long-term	16,042,732,429	11,727,020,607
Tools and supplies	45,409,472	77,730,824
Land lease expenses	7,899,530,818	10,149,877,160
Repair assets expenses	4,466,120,938	4,373,460,034
Others	3,631,671,201	3,125,952,589
Total	<u>21,124,309,987</u>	<u>20,339,915,983</u>

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5.12 Short-term borrowings

	30 June 2026 VND	Increase during the period (VND)	Decrease during the period (VND)	01 January 2026 VND
JSC Bank for Investment and Development of Vietnam - Kien Giang Branch (i)	301,523,145,560	1,390,949,394,424	1,466,565,004,740	377,138,755,876
JSC Bank for Foreign Trade of Vietnam - Kien Giang Branch (ii)	240,700,987,134	1,454,925,713,912	1,523,379,366,520	309,154,639,742
JSC Bank for International Commercial of Vietnam - Can Tho Branch (iii)	73,852,279,140	180,464,834,290	132,705,248,928	26,092,693,778
Vietnam Prosperity Joint Stock Commercial Bank - Kien Giang Branch	-	125,574,159,020	145,461,822,580	19,887,663,560
Military Commercial Joint Stock Bank - Can Tho Branch (iv)	53,692,429,000	77,589,354,040	70,913,201,929	47,016,276,889
Others	17,000,000,000	18,714,487,500	21,214,487,500	19,500,000,000
Total	686,768,840,834	3,248,217,943,186	3,360,239,132,197	798,790,029,845

(i) Short-term loan from JSC Bank for Investment and Development of Vietnam - Kien Giang Branch

Loan amount:	Credit Facility Agreement No. 01/2025/67950/HDTDHM dated 09 May 2025, with a credit limit: VND 420,000,000,000.
Purpose of the loan	To supplement working capital and finance the Company's business operations, including discounting, issuance of guarantees, and the opening of letters of credit (L/Cs).
Loan term	12 months from the day following each loan disbursement date, as specified in the respective debt acknowledgment.
Loan interest rate	The lending interest rate is determined based on the Bank's lending rate notice applicable at the time each loan is drawn. For each draw down, a fixed interest rate is mutually agreed upon by the Bank and the Company and specified in the respective debt acknowledgment.
Loan collateral form	The loan is secured by collateral and other security arrangements in accordance with the master agreement and other relevant agreements.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.12 Short-term borrowings (Continued)**(ii) Short-term loan from JSC Bank for Foreign Trade of Vietnam - Kien Giang Branch**

Loan amount:	Credit Facility Agreement No. 0082/2025 dated 09 September 2025, with a credit limit: VND 350,000,000,000.
Purpose of the loan	To finance the Customer's lawful, reasonable and valid short-term credit requirements for its rice production and trading activities, excluding short-term financing for investments in fixed assets.
Loan term	6 months from the day following each loan disbursement date, as specified in the respective debt acknowledgment.
Loan interest rate	The lending interest rate is specified in each loan disbursement request cum credit agreement in accordance with the Bank's applicable interest rate policy from time to time.
Loan collateral form	The credit facility granted under this Agreement is unsecured, unless otherwise agreed by the parties.

(iii) Short-term loan from JSC Bank for International Commercial of Vietnam - Can Tho Branch

Loan amount:	Credit Facility Agreement No. 1003066.26 HĐTD dated 23 January 2026, with a credit limit of VND 300,000,000,000.
Purpose of the loan	To supplement working capital, issue guarantees, open import and domestic letters of credit (L/Cs) for the purchase of goods and raw materials, and discount export documentary collections in support of the Company's rice, canned food and petroleum trading businesses, in accordance with its registered business activities.
Loan term	12 months from the day following each loan disbursement date, as specified in the respective debt acknowledgment.
Loan interest rate	A floating interest rate determined at each loan disbursement date or interest rate reset date, subject to adjustment by Vietnam International Commercial Joint Stock Bank (VIB) from time to time in accordance with applicable laws and regulations.
Loan collateral form	- Collateral No. 1: Petrol Station No. 16: Real property at Land Plots No. 630 and 631, Map Sheet No. 23, located at National Highway 61, Minh Long Quarter, Minh Luong Town, Chau Thanh District, Kien Giang Province (now Chau Thanh Commune, An Giang Province). - Collateral No. 2: Petrol Station No. 19, including: Real property at Land Plot No. 02, Map Sheet No. 92-2017, located at Thuan Tien Hamlet, Binh Son Commune, Hon Dat District, Kien Giang Province (now Binh Son Commune, An Giang Province). Real property at Land Plot No. 03, Map Sheet No. 92-2017, located at Thuan Tien Hamlet, Binh Son Commune, Hon Dat District, Kien Giang Province (now Binh Son Commune, An Giang Province).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.12 Short-term borrowings (Continued)**(iii) Short-term loan from JSC Bank for International Commercial of Vietnam - Can Tho Branch**

Loan collateral form (Continued)	Real property at Land Plot No. 04, Map Sheet No. 92-2017, located at Thuan Tien Hamlet, Binh Son Commune, Hon Dat District, Kien Giang Province (now Binh Son Commune, An Giang Province).
	Real property at Land Plot No. 06, Map Sheet No. 92-2017, located at Thuan Tien Hamlet, Binh Son Commune, Hon Dat District, Kien Giang Province (now Binh Son Commune, An Giang Province).
	Building constructed on Land Plots No. 02, 03, 04 and 06, Map Sheet No. 92-2017, at Thuan Tien Hamlet, Binh Son Commune, Hon Dat District, Kien Giang Province (now Binh Son Commune, An Giang Province).
	- Collateral No. 3: Petrol Station No. 22: Real property at Land Plot No. 01, Map Sheet No. 122-2017, located at Bao Lang Hamlet, Nam Thai Commune, An Bien District, Kien Giang Province (now Dong Thai Commune, An Giang Province).
	- Collateral No. 4 (supplemented subsequently): Deposits/Deposit Agreements issued by VIB and/or real estate.
	- Collateral No. 5: Rights to claim debts/Receivables arising from export contracts financed by VIB, including:
	Future rights to claim debts arising from export contracts settled by letters of credit (L/Cs) for which the original L/C has been issued.
	Future rights to claim debts arising from export contracts settled by D/P, T/T or L/C (where the original L/C has not yet been issued).

(iv) Short-term loan from Military Commercial Joint Stock Bank - Can Tho Branch

Loan amount:	Credit Facility Agreement No. 288696.25.451.59397.TD dated 28 March 2025, Amendment to the contractual documents dated 18 March 2026 and Amendment dated 16 June 2026, with a credit limit of VND 200,000,000,000.
Purpose of the loan	To provide credit facilities for the Customer's rice production and canned food processing business activities.
Loan term	Effective from the date of signing until 18 September 2026.
Loan interest rate	The lending interest rate is specified in each loan disbursement request cum credit agreement in accordance with the Bank's applicable interest rate policy from time to time.
Loan collateral form	The collateral applicable to each draw down is specified in the respective debt acknowledgment, the master agreement, and the Credit Facility Agreement.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

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5.13 Short-term trade payables

	30 June 2026 VND	01 January 2026 VND
Hoang Minh Nhat JSC	-	37,669,999,000
My Chau Printing and Packaging Corporation	6,527,526,929	4,829,020,049
Long Hung Trading and Service Co., Ltd	-	7,274,788,950
Trong Hoa Seafood Co., Ltd	5,643,760,000	2,128,980,000
Others	15,442,088,048	14,524,481,489
Total	27,613,374,977	66,427,269,488

*In which: Trade payables from related parties
(Details in Note 7.1)*

- 237,654,000

5.14 Short-term prepayments from customers

	30 June 2026 VND	01 January 2026 VND
Kien Giang Agro-Forestry Product JSC	19,315,252,483	19,315,252,483
Vinh Phat Investment Corporation	11,668,477,800	11,668,477,800
Varmavas	2,653,166,033	7,974,124,946
VJRR Rice Corporation	-	7,519,563,720
Bbgm Ricemill and Enterprises Corporation	4,314,098,784	7,446,339,504
Others	16,705,766,398	18,017,149,940
Total	54,656,761,498	71,940,908,393

5.15 Taxes and payables to, receivables from the State Budget

	01 January 2026 (Re-stated) VND	Additions (VND)	Paid (VND)	30 June 2026 VND
a) Payables	2,789,359,070	11,617,112,779	8,681,962,630	5,724,509,219
Value added tax	710,079,561	882,463,963	1,592,543,524	-
Special consumption tax	168,501,054	-	-	168,501,054
Corporate income tax	1,607,037,997	7,321,671,357	5,906,904,673	3,021,804,681
Personal income tax	203,740,458	1,096,965,808	1,074,590,623	226,115,643
Resource tax	100,000,000	4,774,200	4,774,200	100,000,000
Land and Housing Tax	-	2,311,237,451	103,149,610	2,208,087,841
b) Receivables	3,680,057,284	2,709,241,359	1,069,681,741	2,040,497,666
Value added tax	1,206,209,834	-	-	1,206,209,834
Special consumption tax	652,146,927	-	-	652,146,927
Personal income tax	51,803,451	-	130,337,454	182,140,905
Land and Housing Tax	1,769,897,072	2,709,241,359	939,344,287	-

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For the period ended 30 June 2026

5.16 Short-term accrued expenses

	30 June 2026 VND	01 January 2026 VND
Interest expenses	937,560,436	132,937,500
Accrued export expenses	4,084,557,613	4,067,998,208
Accrued land rental expenses	750,000,000	-
Others	964,196,766	1,832,043,005
Total	6,736,314,815	6,032,978,713

5.17 Other payables

	30 June 2026 VND	01 January 2026 (Re-stated) VND
Short-term	34,850,175,351	31,163,857,989
Pending surplus assets	214,523,347	327,506,017
Deposits received	206,040,849	2,872,790,661
Others	34,429,611,155	27,963,561,311
<i>Kien An Phu Trading Co., Ltd</i>	<i>1,840,915,227</i>	<i>1,840,915,227</i>
<i>Kien Giang Tourism JSC</i>	<i>1,300,324,757</i>	<i>1,300,324,757</i>
<i>ECB Investment Development One Member Co., Ltd</i>	<i>17,929,370,496</i>	<i>17,505,778,615</i>
<i>Payables relating to equitization</i>	<i>6,201,022,641</i>	<i>6,201,022,641</i>
<i>Others</i>	<i>7,157,978,034</i>	<i>1,115,520,071</i>
Long-term	470,000,000	470,000,000
Others	470,000,000	470,000,000
Total	35,320,175,351	31,633,857,989

In which: Other payments from customers from related parties (Details in Note 7.1)

301,921,875

-

5.18 Deferred revenues

	30 June 2026 VND	01 January 2026 (Re-stated) VND
Unearned revenue	724,636,364	838,500,000
Rental income	724,636,364	838,500,000
Total	724,636,364	838,500,000

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5.19 Owners' equity

a. Changes of owners' equity

	Owners' equity	Difference upon asset revaluation	Development Investment Fund	Retained profits	Non-controlling interests	Total
As at 01 January 2025	364,738,330,000	(15,488,142,890)	21,081,244,853	39,665,398,555	412,254,498	410,409,085,016
Profit for the previous year	-	-	-	36,008,056,846	48,411,259	36,056,468,105
Dividend distribution for the year 2024	-	-	-	(14,589,533,200)	-	(14,589,533,200)
Appropriation to Development and Investment fund	-	-	2,273,223,373	(2,273,223,373)	-	-
Appropriation to Bonus Fund for the Boards of Directors and Supervisors	-	-	-	(500,000,000)	-	(500,000,000)
Appropriation to Bonus and Welfare Fund	-	-	-	(2,367,648,624)	-	(2,367,648,624)
Others	-	(2,176,278,800)	(805,260,278)	99,323,186	26,127,571	(2,856,088,321)
As at 01 January 2026 (Re-stated)	364,738,330,000	(17,664,421,690)	22,549,207,948	56,042,373,390	486,793,328	426,152,282,976
Profit for the current year	-	-	-	39,717,538,588	58,567,814	39,776,106,402
Appropriation to Development and Investment Fund (i)	-	-	2,501,725,699	(2,501,725,699)	-	-
Appropriation to Bonus and Welfare Fund (i)	-	-	-	(7,925,998,093)	-	(7,925,998,093)
Changes in equity of associates	-	-	-	(13,512,859,639)	-	(13,512,859,639)
As at 30 June 2026	364,738,330,000	(17,664,421,690)	25,050,933,647	71,819,328,547	545,361,142	444,489,531,646

(i) The company distributes the after-tax profit for the year 2025 according to Resolution No. 51/NQ-KTC-DHCD on 9 June 2026 of the 2026 Annual General Meeting of Shareholders as follows:

- Appropriation to Development and Investment fund at the rate of 10% of profit after tax for year 2025, equivalent to VND 2,501,725,699.
- Appropriation to Bonus and Welfare Fund equivalent to 1.15 months of the actual payroll for 2025, amounting to VND 7,925,998,093.

- As at the date of preparation of these Consolidated Financial statements, the Company had not yet completed the procedures for finalizing the list of shareholders entitled to the 2025 dividend at a rate of 4% of charter capital, amounting to VND 14,589,533,200, payable in cash. Accordingly, the Company had not recognized the dividend payable approved by the 2026 Annual General Meeting of Shareholders.

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For the period ended 30 June 2026

5.18 Owners' equity (Continued)**b. Details of owners' equity**

	30 June 2026	01 January 2026
	VND	VND
People Committee of An Giang Province	178,865,780,000	178,865,780,000
Petrolimex Sai Gon One Member Co., Ltd	91,184,590,000	91,184,590,000
Petrolimex Tay Nam Bo One Member Co., Ltd	50,839,130,000	50,839,130,000
Kien Giang Province Development Investment Fund	36,473,830,000	36,473,830,000
Others	7,375,000,000	7,375,000,000
Total	364,738,330,000	364,738,330,000

a. Capital transactions with shareholders and appropriation of profits and dividends

	For the period ended 30 June 2026	For the period ended 30 June 2025
	VND	VND
- Shareholders' capital		
Opening balance	364,738,330,000	364,738,330,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	364,738,330,000	364,738,330,000
- Dividend, Profit distribution	-	-

b. Shares

	30 June 2026	01/01/2026
	Shares	Shares
Quantity of registered shares	36,473,833	36,473,833
Quantity of issued shares	36,473,833	36,473,833
Common shares	36,473,833	36,473,833
Outstanding shares	36,473,833	36,473,833
Common shares	36,473,833	36,473,833
Par value of outstanding shares (VND/share)	10,000	10,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.20 Off interim Consolidated Financial Position statement items**a. Foreign currencies**

	30 June 2026	01 January 2026
Bank deposits		
USD	119,131.86	131,118.65
Equivalent to VND	3,132,691,391	3,447,896,021
EUR	536.76	541.44
Equivalent to VND	16,187,742	16,445,341
b) Receivables from customers		
USD	3,795,747.90	3,173,826.19
Equivalent to VND	99,812,986,778	82,763,865,559
c) Prepayments from customers		
USD	652,740.40	621,018.70
Equivalent to VND	17,010,642,749	16,194,304,640

b. Operating lease assets (lessees)

The minimum lease payments under non-cancellable operating lease agreements are as follows:

	30 June 2026	01 January 2026
	VND	VND
Under 1 year	8,656,168,753	8,656,168,753
From 1 year to 5 years	33,374,812,424	33,568,114,134
Over 5 years	133,491,951,920	137,626,734,587
Total	175,522,933,097	179,851,017,474

c. Assets held for the third parties

	30 June 2026	01 January 2026
	Kg	Kg
Inventories	568,767	1,741,811
Total	568,767.00	1,741,811

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.20 Off interim Consolidated Financial Position statement items (Continued)

d. List of tangible fixed assets and intangible fixed assets pledged as collateral for borrowings at as 30 June 2026

Type of asset	30 June 2026 (VND)			Pledgee / Mortgagee	Purpose of the security	Deadline
	History cost	Accumulated depreciation	Net book value			
1. Tangible fixed assets						
<i>Buildings and structures</i>						
	389,793,108,424	265,416,644,386	124,376,464,038			
	200,638,326,412	114,677,381,500	85,960,944,912			
	27,028,110,384	20,251,609,774	6,776,500,610	JSC Bank for Investment and Development of Vietnam - Kien Giang Branch	(i)	(ii)
	164,207,078,150	90,541,618,668	73,665,459,482	JSC Bank for Foreign Trade of Vietnam - Kien Giang Branch	(i)	(ii)
	5,473,617,541	1,412,860,367	4,060,757,174	Vietnam International Commercial Joint Stock Bank - Can Tho Branch	(i)	(ii)
	3,929,520,337	2,471,292,691	1,458,227,646	Military Commercial Joint Stock Bank - Can Tho Branch	(i)	(ii)
<i>Machinery, equipment</i>						
	185,492,661,104	148,488,940,062	37,003,721,042	JSC Bank for Investment and Development of Vietnam - Kien Giang Branch	(i)	(ii)
	2,110,934,018	1,948,751,298	162,182,720	JSC Bank for Foreign Trade of Vietnam - Kien Giang Branch	(i)	(ii)
	182,807,622,106	146,079,107,868	36,728,514,238	JSC Bank for Foreign Trade of Vietnam - Kien Giang Branch	(i)	(ii)
	244,104,980	131,080,896	113,024,084	Vietnam International Commercial Joint Stock Bank - Can Tho Branch	(i)	(ii)
	330,000,000	330,000,000	-	Military Commercial Joint Stock Bank - Can Tho Branch	(i)	(ii)
<i>Transportation means</i>						
	3,662,120,908	2,250,322,824	1,411,798,084	JSC Bank for Investment and Development of Vietnam - Kien Giang Branch	(i)	(ii)
	3,662,120,908	2,250,322,824	1,411,798,084	JSC Bank for Investment and Development of Vietnam - Kien Giang Branch	(i)	(ii)
2. Intangible fixed assets						
<i>Land use rights</i>						
	92,813,062,461	8,041,211,608	84,771,850,853	JSC Bank for Foreign Trade of Vietnam - Kien Giang Branch	(i)	(ii)
	92,813,062,461	8,041,211,608	84,771,850,853	JSC Bank for Foreign Trade of Vietnam - Kien Giang Branch	(i)	(ii)
	48,404,833,075	1,641,608,848	46,763,224,227	JSC Bank for Foreign Trade of Vietnam - Kien Giang Branch	(i)	(ii)
	27,999,994,208	4,432,146,341	23,567,847,867	JSC Bank for Investment and Development of Vietnam - Kien Giang Branch	(i)	(ii)
	16,408,235,178	1,967,456,419	14,440,778,759	Vietnam International Commercial Joint Stock Bank - Can Tho Branch	(i)	(ii)
Total	482,606,170,885	273,457,855,994	209,148,314,891			

In which: (i) Working capital loans; (ii) Upon settlement of the loan.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CONSOLIDATED INCOME STATEMENTS**6.1 Revenues from sales of goods and provision of services**

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Revenue from sale of products and goods	4,081,119,935,257	2,952,085,902,265
Revenue from provision of services	4,556,058,086	7,436,153,788
Others	8,504,000	99,587,646
Total	4,085,684,497,343	2,959,621,643,699
<i>In which: Transactions with related parties (Details in Note 7.1)</i>	<i>66,691,006</i>	<i>3,341,667</i>

6.2 Revenue deductions

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Trade discounts	-	14,372,997
Sales discounts	3,078,704	43,216,302
Sales returns	172,691,239	1,376,668,543
Total	175,769,943	1,434,257,842

6.3 Net revenue from sales of goods and provision of services

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Revenue from sale of products and goods	4,080,944,165,314	2,950,651,644,423
Revenue from provision of services	4,556,058,086	7,436,153,788
Others	8,504,000	99,587,646
Total	4,085,508,727,400	2,958,187,385,857

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6.4 Costs of goods sold

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Cost of goods sold	3,883,698,874,638	2,837,703,034,219
Provision for inventory write-down	(1,874,800,058)	-
Total	3,881,824,074,580	2,837,703,034,219

6.5 Financial income

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Interest income from deposits	115,224,799	1,120,037,715
Dividends and profit distributed in cash or non-cash assets	7,112,961	1,960,000,000
Realized foreign exchange gain	3,949,492,310	10,163,697,920
Unrealized foreign exchange gain	264,295,227	-
Other financial income	1,352,408,454	1,224,012,777
Total	5,688,533,751	14,467,748,412

*In which: Financial income with related parties:
(Details in Note 7.1)*

- 1,960,000,000

6.6 Financial expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Interest expenses	26,959,275,856	16,963,799,626
Realized foreign exchange loss	1,656,151,818	2,362,004,143
Provision for decline in value of trading securities and provision for losses on investments in other entities	-	5,452,875,836
Total	28,615,427,674	24,778,679,605

6.7 Other income

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Disposals of fixed assets	82,340,814	109,545,454
Penalty income	503,611,352	-
Compensation income	-	13,760,989
Others	88,269,101	152,480,360
Total	674,221,267	275,786,803

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6.8 Other expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Penalty expenses	-	1,455,539,970
Others	91,855,022	9,000,000
Total	91,855,022	1,464,539,970

6.9 Selling and general and administrative expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Selling expenses	115,724,932,480	64,155,255,023
Employee expenses	32,558,359,801	15,762,923,690
Materials expenses	2,580,950,074	-
Office supplies expenses	1,451,097,894	-
Amortization and Depreciation expenses	2,731,889,067	2,877,714,748
Outsourcing expenses	64,636,108,469	33,713,498,366
Other cash expenses	11,766,527,175	11,801,118,219
General administrative expenses	34,735,601,608	23,359,601,880
Employee expenses	19,215,058,723	10,338,111,624
Office supplies expenses	599,314,026	-
Amortization and Depreciation expenses	4,911,938,413	4,968,454,008
Charges and fee	203,637,486	-
(Reversal)/Increase in allowances for doubtful debts	2,759,622,455	-
Outsourcing expenses	3,140,023,024	-
Others	3,906,007,481	8,053,036,248
Total	150,460,534,088	87,514,856,903

6.10 Shares of profit or loss from joint ventures, associates

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Kiengiang Foodstuff Canning JSC	4,895,075,156	5,495,388,564
Kien Giang Book and Equipment JSC	408,080,955	157,697,770
Petrolimex Kien Giang Co., Ltd	10,915,030,593	912,330,868
Total	16,218,186,704	6,565,417,202

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6.11 Production and business expenses by factors

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Raw material expenses	433,985,130,219	416,705,061,583
Employee expenses	67,766,083,302	47,257,914,793
Amortization and Depreciation expenses	12,736,973,190	10,646,528,887
(Reversal)/Increase in allowances	2,759,622,455	-
Outsourcing expenses	80,336,545,017	43,710,479,789
Other cash expenses	17,346,211,801	20,694,197,911
Total	614,930,565,984	539,014,182,963

6.12 Current corporate income tax expense

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Current income tax expense based on taxable income for the current period	7,321,671,357	4,264,767,788

6.13 Basic earnings per share

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 (Re-stated) (VND)
Profit/(loss) after corporate income tax	39,717,538,588	23,729,307,652
<i>Increase adjustment:</i>	-	-
<i>Decrease adjustment:</i>	-	3,962,999,047
<i>Appropriation to reward and welfare fund</i>	-	3,962,999,047
Earnings/(loss) per ordinary share (VND)	39,717,538,588	19,766,308,606
Weighted average number of ordinary shares outstanding during the period	36,473,833	36,473,833
Basic earnings/(loss) per share (VND/share)	1,089	542

At the reporting date, the Company cannot estimate of the profit for the year ended 30 June 2026 that can be allocated to the bonus and welfare funds, remuneration for BODs or/and Board of Management. If the Company uses the bonus and welfare funds to pay remuneration for BODs or Board of management for the 6 month period ended 30 June 2026, the net profit for shareholders and basic earnings per share will reduce.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6.13 Basic earnings per share**Restated Basic Earnings per Share for the period ended 30 June 2025:**

Basic earnings per share for the interim accounting period ended 30 June 2025 has been restated due to the Company's profit distribution in accordance with the Resolution of the Annual General Meeting of Shareholders dated 9 June 2026. Under this resolution, an amount of VND 7,925,998,093 was appropriated to the bonus and welfare fund. Accordingly, in determining the profit attributable to ordinary shareholders for the calculation of basic earnings per share for the interim accounting period ended 30 June 2025, one-half of the above appropriation has been deducted, and the restated figures are presented as follows:

	Reported amount VND	Re-stated VND	Difference
Profit/(loss) after corporate income tax	23,729,307,652	23,729,307,652	-
Increase adjustment:	-	-	-
Decrease adjustment:	-	3,962,999,047	3,962,999,047
Appropriation to reward and welfare fund	-	3,962,999,047	3,962,999,047
Profit or loss attributable to ordinary shareholders (VND) (i)	23,729,307,652	19,766,308,606	(3,962,999,047)
Weighted average ordinary shares outstanding during the period	36,473,833	36,473,833	
Basic earnings per share (VND/share)	651	542	(109)

7. OTHER INFORMATION**7.1 Transactions and balances with related parties****a) List of related parties**

Related parties	Relationship
People's Committee of An Giang Commune	Major shareholder
Petrolimex Sai Gon One Member Co., Ltd	Major shareholder
Petrolimex Tay Nam Bo One Member Co., Ltd	Major shareholder
Kien Giang Province Development Investment Fund	Major shareholder
Kiengiang Foodstuff Canning JSC	Associates
Kien Giang Book and Equipment JSC	Associates
Petrolimex Kien Giang Co., Ltd	Associates
Members of the Board of Directors, Supervisory Board, General Director Board, other managers and close individuals in the family of these members	Significant Influence

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.1 Transactions and balances with related parties (Continued)

In the period, the Company has transactions with related parties as follows

b) Remuneration and other benefits of the Boards of Directors, Supervisors and Management, and other managers**b.1. Remuneration and other benefits of the Board of Directors**

Name	Position	Nature of transaction	For the period ended 30 June 2026	For the period ended 30 June 2025
			VND	VND
Mr. Nguyen Thanh Tung	Chairman	Salaries and other benefits	558,962,175	474,355,450
Mr. Vo Van Tan	Former Chairman	Other benefits	-	32,608,696
	Member	Remuneration	-	46,200,000
Mr. Dang Hong Toan	Vice Chairman	Remuneration	21,000,000	16,800,000
	Member	Other benefits	10,000,000	-
Mr. Nguyen Duy An	Member	Remuneration	15,000,000	45,000,000
Mr. Vo Thai Son	Member	Other benefits	10,000,000	32,608,696
	Member	Remuneration	-	45,000,000
Ms. Vo Thi Huong Giang	Member	Remuneration	15,000,000	45,000,000
Mr. Phung Phuong Quang	Member	Other benefits	10,000,000	32,608,696
	Member	Remuneration	15,000,000	45,000,000
Mr. Trinh Quoc Viet	Member	Other benefits	10,000,000	32,608,696
	Member	Remuneration	15,000,000	45,000,000
Mr. Dang Van Lanh	Member	Remuneration	15,000,000	12,000,000
Mr. Pham Ngoc Tan	Member	Remuneration	15,000,000	-
	Member	Other benefits	10,000,000	-
Mr. Pham Van Hoang	Former Member	Remuneration	-	33,000,000
Total			719,962,175	937,790,234

b.2. Remuneration and other benefits of the Board of Supervisors

			For the period ended 30 June 2026	For the period ended 30 June 2025
Name	Position	Nature of transaction	VND	VND
Ms. Nguyen Thi Bach Duong	Head of the Board	Salaries and other benefits	419,471,632	363,918,761
Mr. Tran Cong Tam	Member	Other benefits	5,000,000	21,739,130
		Remuneration	9,000,000	27,000,000
Ms. Ly Thu Diem	Former Member	Other benefits	5,000,000	21,739,130
		Remuneration	-	27,000,000
Mr. Tran Huu Nghi	Member	Other benefits	5,000,000	21,739,130
		Remuneration	9,000,000	27,000,000
Mr. Vo Chi Cong	Member	Salaries and other benefits	252,082,979	220,525,168
		Remuneration	9,000,000	27,000,000
Mr. Nguyen Van Thong	Member	Remuneration	9,000,000	-
		Other benefits	5,000,000	-
Total			727,554,611	757,661,319

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.1 Transactions and balances with related parties (Continued)**b.3) Remuneration and other benefits of the Board of Management**

Name	Position	Nature of transaction	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Mr. Dang Van Lanh	General Director	Salaries and other benefits	475,267,849	383,118,761
Mr. Nguyen Duy An	Deputy General Director	Salaries and other benefits	419,471,632	363,918,761
Ms. Vo Thi Huong Giang	Deputy General Director	Salaries and other benefits	419,471,632	363,918,761
Mr. Nguyen Thanh Cong	Deputy General Director	Salaries and other benefits	419,471,632	363,918,761
Mr. Pham Van Hoang	Former Vice General	Salaries and other benefits	-	244,893,436
Ms. Le Thi Thuy	Deputy General Director	Salaries and other benefits	80,200,000	-
			1,813,882,745	1,719,768,480

b.4) Remuneration and other benefits of other managers

Name	Position	Nature of transaction	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Ms. Le Thi Thuy	Former Chief Accountant	Salaries and other benefits	305,344,459	330,787,754
Ms. Tran Thi Cam Loan	Chief Accountant	Salaries and other benefits	132,963,118	-
Mr. Ngo Thanh Binh	Board Secretary	Salaries and other benefits	252,082,979	220,525,168
		Remuneration	9,000,000	24,000,000
Mr. Duong Tuan Vu	Corporate Governance Officer	Salaries and other benefits	168,388,653	132,524,026
Total			867,779,209	707,836,948

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Dated 20 April 2026 by the Ministry of Finance

For the period ended 30 June 2025	For the period ended 30 June 2026
VND	VND
9,489,914,056	-
2,318,463	-
5,336,210,706	-
4,123,904,085	-
25,814,139	-
1,666,663	-
3,341,667	66,691,006
3,341,667	66,691,006
1,960,000,000	-
1,960,000,000	-

KIEN GIANG TRADING JOINT STOCK COMPANY

No. 190 Tran Phu Street, Rach Gia Ward,
An Giang Province, Vietnam

Form No. B 09a - DN/HN
Issued under Circular No. 43/2026/TT-BTC
Dated 20 April 2026 by the Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.1 Transactions and balances with related parties (Continued)**d) Balances with related parties**

<u>Related parties</u>	<u>30 June 2026</u>	<u>01 January 2026</u>
	<u>VND</u>	<u>VND</u>
Prepayments to sellers		
Petrolimex Sai Gon One Member Co., Ltd	216,928,352	-
	216,928,352	-
Other receivables		
Kiengiang Foodstuff Canning JSC	-	3,878,015,000
	-	3,878,015,000
Trade payables		
Petrolimex Sai Gon One Member Co., Ltd	-	237,654,000
	-	237,654,000
Other payments		
Petrolimex Kien Giang Co., Ltd	301,921,875	-
	301,921,875	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.2 Segment reporting**a. Primary Segment Report**

Segment report of interim consolidated income for the period ended 30 June 2026

Unit: VND

	Export Activities	Domestic Consumption	Total
Revenue			
Net revenues	1,159,059,855,759	2,926,448,871,641	4,085,508,727,400
Cost of goods sold	(1,083,922,769,704)	(2,797,901,304,876)	(3,881,824,074,580)
Gross revenues	75,137,086,055	128,547,566,765	203,684,652,820
Operating Profit/ Loss			
Internal Profit/ Loss	75,137,086,055	128,547,566,765	203,684,652,820
Financial income			21,906,720,455
Financial expenses			(28,615,427,674)
General administrative expenses and Selling expenses			(150,460,534,088)
Other income			582,366,245
Corporate income tax			(7,321,671,357)
Profit after tax			39,776,106,401

Segment report of interim consolidated income for the period ended 30 June 2025

Unit: VND

	Export Activities	Domestic Consumption	Total
Revenue			
Net revenues	947,373,118,048	2,010,814,267,809	2,958,187,385,857
Cost of goods sold	(907,059,635,180)	(1,930,643,399,039)	(2,837,703,034,219)
Gross revenues	40,313,482,868	80,170,868,770	120,484,351,638
Operating Profit/ Loss			
Internal Profit/ Loss	40,313,482,868	80,170,868,770	120,484,351,638
Financial income			21,033,165,614
Financial expenses			(24,778,679,605)
General administrative expenses and Selling expenses			(87,514,856,903)
Other income			(1,188,753,167)
Corporate income tax			(4,264,767,788)
Profit after tax			23,770,459,789

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.2 Segment reporting (Continued)**a. Primary Segment Report (Continued)**

Segment report of assets and liabilities for the period ended 30 June 2026

Unit: VND

	Export Activities	Domestic Consumption	Total
Fixed assets	116,917,327,544	59,875,672,863	176,793,000,407
Assets cannot be allocated	-	-	1,125,798,486,901
Total assets	116,917,327,544	59,875,672,863	1,302,591,487,308
Borrowings and finance lease liabilities			-
Liabilities cannot be allocated			858,101,955,662
Total liabilities			858,101,955,662

Segment report of assets and liabilities for the years ended 01 January 2026

Unit: VND

	Export Activities	Domestic Consumption	Total
Departmental Assets	156,974,535,354	78,131,486,969	235,106,022,323
Assets cannot be allocated	-	-	1,197,887,575,242
Total assets	156,974,535,354	78,131,486,969	1,432,993,597,565
Departmental Liabilities	-	-	-
Liabilities cannot be allocated	-	-	1,006,841,314,589
Total liabilities	-	-	1,006,841,314,589

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.3 Comparative information

Comparative information on the Interim Consolidated Financial Position statement and related supplementing notes is the data on the Consolidated Financial statements for the year ended 31 December 31 which has been audited by AFC VIETNAM Auditing Company Limited.

Comparative information on the Interim Consolidated Income statement, Interim Consolidated Cash flows statement and related supplementing notes is the data on the interim Consolidated Financial statements for the period ended 30 June 2025 which has been reviewed by AFC VIETNAM Auditing Company Limited.

The Board of Management has decided to restate certain comparative information presented in the Consolidated Financial Position statement to ensure that the current-year figures are consistent and comparable with those of the prior year:

ASSETS	Code	Reported amount VND	Re-Styled VND	Difference VND
1. Other short-term receivables	135	24,209,881,971	24,281,535,159	(71,653,188)
2. Other short-term payments	320	31,562,204,801	31,163,857,989	398,346,812
3. Other long-term payables	338	-	470,000,000	(470,000,000)

The Company's Board of Management has decided to retrospectively adjust certain line items and balances in the financial statements for the year ended 31 December 2025 due to an error in the recognition of other income arising from the early termination of equipment lease contracts by lessees. The purpose of this restatement is to fairly reflect and present the Company's financial position and performance for the prior year. The specific adjustments are as follows:

ASSETS	Code	Reported amount VND	Re-Styled VND	Difference VND
1. Short-term Taxes and other payables to State budget	314	2,778,159,070	2,789,359,070	11,200,000
2. Short-term deferred revenues	319	894,500,000	838,500,000	(56,000,000)
3. Undistributed profit after tax	420	55,998,509,978	56,042,373,390	43,863,412
3.1. Undistributed profit after tax for the current year	420b	35,964,193,434	36,008,056,846	43,863,412
4. Non-controlling interests	429	485,856,740	486,793,328	936,588

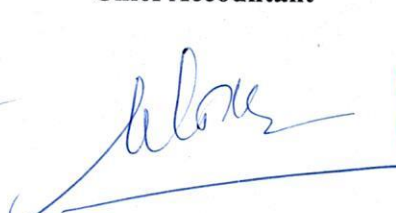
An Giang, 25 August 2026

Preparer



Huynh Kim Oanh

Chief Accountant



Tran Thi Cam Loan

General Director



Dang Van Lanh