



Ký bởi: CÔNG TY CỔ PHẦN
CHẾ BIẾN HÀNG XUẤT KHẨU
LONG AN
Cơ quan:
Ngày ký: 19-10-2026 14:23:01
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INTERIM FINANCIAL STATEMENTS

Q3 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

ASSETS	Codes	Note	30-Sep-26	31-Dec-25
A - CURRENT ASSETS	100		451,202,449,501	443,247,695,336
I. Cash and cash equivalents	110	V.1	3,349,958,293	13,741,540,932
1. Cash	111		3,349,958,293	13,741,540,932
II. Short-term financial investments	120	V.2	20,244,592,294	34,067,653,126
1. Trading securities	121		1,050,202,168	1,050,242,168
2. Provision for impairment of trading securities (*)	122		(1,050,000,000)	(1,050,000,000)
3. Held-to-maturity investments	123		20,244,390,126	34,067,410,958
III. Short-term receivables	130		97,472,286,671	106,087,806,586
1. Short-term trade receivables	131	V.3	86,210,199,151	82,731,990,733
2. Short-term advances to suppliers	132	V.4	11,093,488,411	23,170,130,630
5. Other short-term receivables	135	V.5	168,599,109	185,685,223
IV. Inventories	140	V.6	325,940,368,359	284,761,414,054
1. Inventories	141		325,940,368,359	285,317,414,054
2. Provision for devaluation of inventories (*)	142		-	(556,000,000)
VI. Other short-term assets	160		4,195,243,884	4,589,280,638
1. Short-term prepaid expenses	161	V.11	1,501,453,661	1,612,252,905
2. Value added tax deductibles	162		2,693,790,223	2,977,027,733
B - NON-CURRENT ASSETS	200		154,743,680,743	141,059,797,426
II. Fixed assets	220		144,298,450,913	114,423,201,860
1. Tangible fixed assets	221	V.8	143,753,277,023	113,801,934,860
- Cost	222		255,753,331,405	210,361,283,020
- Accumulated depreciation (*)	223		(112,000,054,382)	(96,559,348,160)
3. Intangible fixed assets	227	V.9	545,173,890	621,267,000
- Cost	228		1,717,509,500	1,596,009,500
- Accumulated depreciation (*)	229		(1,172,335,610)	(974,742,500)
V. Long-term assets in progress	250		214,362,940	16,104,696,740
2. Construction in progress	252	V.7	214,362,940	16,104,696,740



ASSETS	Codes	Note	30-Sep-26	31-Dec-25
VII. Other long-term assets	270		10,230,866,890	10,531,898,826
1. Long-term prepaid expenses	271	V.11	9,682,973,252	10,024,428,990
2. Deferred income tax assets	272		547,893,638	507,469,836
Total assets (280=100+200)	280		605,946,130,244	584,307,492,762
RESOURCES				
C - Liabilities	300		352,637,850,634	326,555,600,108
I. Current liabilities	310		350,092,343,542	323,986,523,088
1. Short-term trade payables	311	V.10	6,713,079,769	29,433,717,798
2. Short-term advances from customers	312		315,465,017	3,291,160,390
3. Dividends and profits payable	313	V.15	10,503,300	9,877,725
4. Short-term taxes and payables to the State budget	314	V.13	3,913,383,626	4,165,173,651
5. Payables to employees	315		3,526,994,274	5,733,266,242
6. Short-term accrued expenses	316	V.14	694,701,729	1,496,404,465
10. Other short-term payables	320	V.16.a	536,007,267	508,440,935
11. Short-term loans	321	V.12	331,202,435,084	276,860,766,206
13. Bonus, welfare fund	323		3,179,773,476	2,487,715,676
II. Long-term liabilities	330		2,545,507,092	2,569,077,020
13. Long-term provisions	343	V.16.b	2,545,507,092	2,569,077,020
D - Owners' equity	400	V.17	253,308,279,610	257,751,892,654
1. Owners' contributed capital	411		152,280,190,000	152,280,190,000
- Ordinary shares with voting rights	411a		152,280,190,000	152,280,190,000
10. Retained earnings	420		101,028,089,610	105,471,702,654
- Retained earnings accumulated to the prior year end	420a		80,623,674,154	65,346,674,251
- Retained earnings of the current period/current year	420b		20,404,415,456	40,125,028,403
Total resources (440=300+400)	440		605,946,130,244	584,307,492,762

Date of Approval: October 19, 2026

Preparer



Trương Thị Phương Linh

Chief Accountant



Du Trương Linh

General Director



Phan Ngọc Sơn

INTERIM INCOME STATEMENT

For the period from July 01, 2026 to September 30, 2026

Unit: VND

Items	Code	Note	Q3		From the beginning of the year to the end of the period	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenue from sales of goods	01	VI.1	190,890,127,263	127,350,601,955	500,315,601,713	340,859,408,544
2. Deductions	02	VI.2	-	302,433,215	12,150,452	3,410,921,788
3. Net revenue from sales of goods (10=01-02)	10	VI.3	190,890,127,263	127,048,168,740	500,303,451,261	337,448,486,756
4. Cost of goods sold	11	VI.4	166,095,423,558	107,676,838,716	435,936,415,674	278,691,954,906
5. Gross profit from sales of goods (20=10-11)	20		24,794,703,705	19,371,330,024	64,367,035,587	58,756,531,850
6. Finance income	22	VI.5	1,063,350,825	1,861,947,918	6,193,866,174	7,117,257,534
7. Financial expenses	23	VI.6	4,592,120,749	3,404,438,672	12,561,488,275	12,499,829,815
- In which: Interest expense	24		3,512,235,535	3,071,798,466	10,394,184,844	6,657,989,905
8. Selling expenses	25	VI.7	5,565,344,957	4,354,011,741	16,304,922,135	13,048,219,710
9. General administration expenses	26	VI.8	4,891,596,858	3,295,494,959	13,623,896,556	8,839,287,531
10. Operating profit [30=20+(22-23)-(25+26)]	30		10,808,991,966	10,179,332,570	28,070,594,795	31,486,452,328
11. Other income	31		11	4,157,047	1,587,298	77,109,185
12. Other expenses	32		354,329,240	497,676,917	2,053,155,064	1,362,397,945
13. Other profit (40=31-32)	40		(354,329,229)	(493,519,870)	(2,051,567,766)	(1,285,288,760)
14. Accounting profit before tax (50=30+40)	50		10,454,662,737	9,685,812,700	26,019,027,029	30,201,163,568
15. Current corporate income tax expense	51	VI.9	2,143,568,944	2,036,697,924	5,655,035,375	6,325,180,439
16. Deferred corporate income tax expense	52		18,404,605	-	(40,423,802)	(12,468,135)
17. Net profit after tax (60=50-51-52)	60		8,292,689,188	7,649,114,776	20,404,415,456	23,888,451,264
18. Basic earnings per share	70		545	502	1,340	1,569

Preparer



Truong Thi Phuong Linh

Chief Accountant



Du Truong Linh

Date of Approval: October 19, 2026

General Director




Phan Ngoc Son

INTERIM CASH FLOW STATEMENT

(Indirect Method)

For the period from January 01, 2026 to September 30, 2026

Unit: VND

Items	Code	Note	From the beginning of the year to the end of the period	
			Current year	Previous year
1	2	3	4	5
I. Cash flow from operating activities				
1. Accounting profit before tax	01		26,019,027,029	30,201,163,568
2. Adjustments for:				
- Depreciation of fixed assets and investment properties	02		15,638,299,332	12,256,374,818
- Provisions	03		(579,569,928)	57,782,945
- Foreign exchange losses arising from translating foreign currency items	04		(1,915,768,574)	3,825,668,506
- Gain from investing activities	05		(1,232,265,674)	(1,090,895,263)
- Interest expense	06		10,394,184,844	6,657,989,905
3. Operating profit before movements in working capital	08		48,323,907,029	51,908,084,479
- Increase, decrease in receivables	09		(3,950,916,164)	(16,332,577,125)
- Increase, decrease in inventories	10		(40,622,954,305)	(212,889,063,520)
- Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		(28,655,630,422)	39,049,982,206
- Increase, decrease in prepaid expenses	12		452,254,982	1,267,592,931
- Interest paid	14		(10,808,414,178)	(6,723,919,155)
- Corporate income tax paid	15		(6,027,333,900)	(5,786,770,822)
- Other cash outflows	17		(1,313,942,200)	(5,630,218,100)
Net cash (used in) operating activities	20		(42,603,029,158)	(155,136,889,106)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
- Acquisition and construction of fixed assets and other long-term assets	21		(17,676,485,187)	(46,284,240,375)
- Proceeds from sale, disposal of fixed assets and other long-term assets	22		0	4,733,333
- Cash outflow for lending, buying debt instruments of other entities	23		(20,000,000,000)	(6,000,000,000)
- Cash recovered from lending, selling debt instruments of other entities	24		34,000,000,000	68,300,000,000
- Proceeds from sales of investments in other entities	26		0	60,000,000
- Interest earned, dividends and profits received	27		1,666,397,739	1,744,966,039
Net cash (used in)/generated by investing activities	30		(2,010,087,448)	17,825,458,997
III. CASH FLOWS FROM FINANCING ACTIVITIES				
- Proceeds from borrowings	33		470,052,667,277	436,596,972,938
- Repayment of borrowings	34		(413,010,853,846)	(273,727,422,258)
- Dividends and profits paid	36		(22,841,402,925)	(22,841,402,925)
Net cash generated from financing activities	40		34,200,410,506	140,028,147,755
Net increase in cash (50=20+30+40)	50		(10,412,706,100)	2,716,717,646
Cash at the beginning of the period	60		13,741,540,932	8,917,975,143
Effects of changes in foreign exchange rates	61		21,123,461	2,888,374
Cash at the end of the period (70=50+60+61)	70		3,349,958,293	11,637,581,163

Preparer

Truong Thi Phuong Linh

Chief Accountant

Du Truong Linh 4

Date of Approval: October 19, 2026

General Director



Phan Ngoc Son

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the period from July 01, 2026 to September 30, 2026

I. GENERAL INFORMATION**1. Form of capital ownership:** joint stock company**2. Business field:** Manufacturing and exporting**3. Business sectors:**

Principle activities of the Company in current period are producing, processing, trading, import-export, and services in the agricultural and aquatic product sector.

4. Address: at No. 81B National Road 62, Long An Ward, Tay Ninh Province, Vietnam.**5. The dependent units of the Company:**

The branch of Long An Food Processing Export Joint Stock Company – Lafooco 1 factory located at Lot. II, Road No.1, Loi Binh Nhon Industrial Cluster, Khanh Hau Ward, Tay Ninh Province, Vietnam.

6. The number of employees of the Company: as at September 30, 2026 was 185**7. Normal production and business cycle:**

The Company's normal production and business cycle is carried out for a time period of 12 months or less.

II. ACCOUNTING CURRENCY AND ACCOUNTING PERIOD

The Company's financial year begins on 01 January and ends on 31 December.

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

III. ACCOUNTING STANDARDS AND SYSTEM**1. Applied accounting regime:**

The Company applies the enterprise accounting regime in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025, applicable from the financial year commencing on January 1, 2026.

2. Statement of compliance

The interim financial statements of the Company are prepared in accordance with the Vietnamese Enterprise Accounting System and Vietnamese Accounting Standard, issued by the Ministry of Finance.

3. Applied accounting documentation system

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

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**1. Exchange rates applied in accounting:**

The Company applies the principles of foreign currency translation for transactions as they arise and for the revaluation of monetary items denominated in foreign currencies in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025. The exchange rates applied include actual transaction exchange rates and book exchange rates as follows:

a. Actual transaction exchange rate: Where contracts or payment documents clearly specify the transaction exchange rate, the Company uses such rate as the basis for accounting. Where contracts or payment documents do not specify the exchange rate, the Company uses the actual transaction exchange rate at the transaction date, being the average transfer buying and selling exchange rate of Vietnam Joint Stock Commercial Bank Industry and Trade (Vietinbank), as the basis for accounting.

b. Book exchange rate:

- Cash accounts: applied using the weighted average exchange rate determined at the end of the period.
- Receivables and payables: the exchange rate specifically identified for each counterparty is applied.

c. Principles for applying exchange rates in the revaluation of monetary items denominated in foreign currencies at the end of the accounting period:

- Demand deposits: the average transfer buying and selling exchange rate of the commercial bank where the Company maintains the relevant accounts as at the end of the accounting period is applied.
- Other monetary items denominated in foreign currencies: the average transfer buying and selling exchange rate of the Joint Stock Commercial Bank for Industry and Trade of Vietnam (VietinBank) as at the end of the accounting period is applied.

2. Cash and cash equivalents:

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

3. Investments:

Investments are stated at their acquisition costs.

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

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

4. Receivables:

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

5. Inventories:

Inventories are measured at their historical costs. The cost of inventories comprise costs of purchase, costs of conversion (including raw materials, direct labor costs and manufacturing overheads) incurred in bringing the inventories to their present location and condition.

Cost is calculated using the weighted average method.

Inventories are recorded using the perpetual inventory method.

The evaluation of necessary provision for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the balance sheet date.

6. Fixed assets, depreciation and amortization:

Tangible fixed assets and intangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use.

When fixed assets are sold or retired, any gain or loss resulting from their disposal is included in the interim income statement.

Fixed assets are depreciated using the straight-line method over their estimated useful lives, as follows:

Buildings and structures	05-25 years
Machinery and equipment	04-10 years
Motor vehicles and transmission equipment	05-15 years
Office equipment	03-10 years
Land use rights	07-13 years
Computer software	05-08 years

Investment properties:

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

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

Buildings and structures	05-20 years
Others	06-10 years

7. Prepaid expenses:

Prepaid expenses are expenses which have already been paid but relate to results of operations of multiple accounting periods. Prepaid expenses include land rental, standard appraisal costs, maintenance costs, insurance costs, costs of tools and supplies issued for consumption, and other expenses which are expected to provide future economic benefits to the Company.

8. Owners' equity: Owner's equity is recorded at the actual capital contributed by the owner.

9. Earnings per share:

Earnings per share is calculated by dividing the net profit attributable to common shareholders of the Company (after adjusting for the allocation of reserves for bonuses and benefits) by the weighted average number of common shares outstanding during the period.

Diluted earnings per share is calculated by dividing the net profit attributable to common shareholders of the Company by the weighted average number of common shares outstanding during the period, plus the weighted average number of common shares that would be issued if all potential dilutive common shares were converted into common shares.

10. Revenue recognition:

Sale of goods

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

- The Company has transferred to the buyer the significant risks and rewards 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.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Interest income

Interest income is accrued on accrual basis, by reference to the principal outstanding and at the applicable interest rate.

Returns on investments are recognised on an accrual basis when the Company's right for receipt has been established.

Sales deductions

Sales deductions include trade discounts and sales returns.

Sales deductions incurred in the same period of the related revenue from sales of products, goods and rendering of services are recorded as a deduction from the revenue of that period. In case that sales deductions for sales of products, goods or rendering of services sold in the period incurred after the balance sheet date but before the issuance of the interim financial statements, the Company recorded as revenue deductions for the period.

11. Taxation:

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the interim income statement because it excludes items of income or expense that are taxable or deductible in other periods (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the interim financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

12. Segment information:

A segment is a component determined separately by the Company which is engaged in providing products or related services (business segment), or providing products or services in a particular economic environment (geographical segment), that is subject to risks and returns that are different from those of other segments. As the Company's revenue and profit are mainly derived from the business activity of processing, manufacturing and trading agricultural products while other sources of revenue are not material as a whole, management accordingly believes that the Company operates in a sole business segment only. In addition, management also defines the Company's geographical segment to be based on the location of the Company's assets which is in Vietnam. Accordingly, segment information is not presented.

13. Related parties:

Parties are considered to be related parties of the Company if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common significant influence. Related parties may be enterprise or individual, including close members of the family of any such individual.

V. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE SEPARATE STATEMENT OF FINANCIAL POSITION
1. CASH AND CASH EQUIVALENTS

	30/09/2026	31/12/2025
	VND	VND
- Cash on hand	178,526,455	376,360,797
- Bank demand deposits	3,171,431,838	13,365,180,135
Total	3,349,958,293	13,741,540,932

2. SHORT-TERM FINANCIAL INVESTMENTS

	30/09/2026	31/12/2025
	VND	VND
- Trading securities	1,050,202,168	1,050,242,168
Nitagrex	1,050,000,000	1,050,000,000
Others	202,168	242,168
- Provision for impairment of trading securities	(1,050,000,000)	(1,050,000,000)
- Held to maturity investments (*)	20,244,390,126	30,065,657,533
- Loan receivables from related parties	-	4,001,753,425
Total	20,244,592,294	34,067,653,126

(*) Fixed-term Bank Deposits over Three Months and Accrued Interest Receivable

3. SHORT-TERM TRADE RECEIVABLES

	30/09/2026	31/12/2025
	VND	VND
- Receivables from other parties	86,082,319,538	82,006,067,699
- Receivables from related parties	127,879,613	725,923,034
Total	86,210,199,151	82,731,990,733

4. SHORT-TERM ADVANCES TO SUPPLIERS

	30/09/2026	31/12/2025
	VND	VND
- Advance to suppliers which are third parties	11,093,488,411	23,170,130,630
Total	11,093,488,411	23,170,130,630

5. OTHER SHORT-TERM RECEIVABLES

	30/09/2026	31/12/2025
	VND	VND
- Advances to employees	15,599,109	32,685,223
- Deposits	153,000,000	153,000,000
Total	168,599,109	185,685,223

6. INVENTORIES

	30/09/2026	31/12/2025
	VND	VND
- Goods in transit	13,058,749,842	57,902,825,104
- Raw materials	208,987,165,824	166,068,940,723
- Tools and supplies	5,601,867,074	4,355,172,932
- Work in progress	7,992,194,975	2,592,894,117
- Finished goods	90,204,726,682	54,164,903,983
- Merchandise goods	-	45,173,708
- Goods on consignment	95,663,962	187,503,487
- Provision for devaluation of inventories	-	(556,000,000)
Total	325,940,368,359	284,761,414,054

7. CONSTRUCTION IN PROGRESS

	30/09/2026	31/12/2025
	VND	VND
Machinery and equipment pending installation	214,362,940	6,422,725,868
Infrastructure	-	9,681,970,872
Total	214,362,940	16,104,696,740

8. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles, transmission equipment	Office equipment	Others	Total
I. Cost						
1 Opening balance	73,805,272,097	117,180,555,718	18,647,319,030	728,136,175	-	210,361,283,020
2 Increases	18,556,430,635	23,592,555,285	3,243,062,465	-	-	45,392,048,385
- New purchases	3,456,948,722	23,592,555,285	3,243,062,465	-	-	30,292,566,472
- Transfer from construction in progress	15,099,481,913	-	-	-	-	15,099,481,913
- Others (*)	-	-	-	-	-	-
3 Decreases	-	-	-	-	-	-
- Disposals	-	-	-	-	-	-
4 Closing balance	92,361,702,732	140,773,111,003	21,890,381,495	728,136,175	-	255,753,331,405
II. Accumulated depreciation						
1 Opening balance	27,947,542,523	58,226,080,261	9,805,292,694	580,432,682	-	96,559,348,160
2 Increases	3,202,819,319	10,951,389,744	1,250,588,527	35,908,632	-	15,440,706,222
- Charge for the period	3,202,819,319	10,951,389,744	1,250,588,527	35,908,632	-	15,440,706,222
- Others (*)	-	-	-	-	-	-
3 Decreases	-	-	-	-	-	-
- Disposals	-	-	-	-	-	-
4 Closing balance	31,150,361,842	69,177,470,005	11,055,881,221	616,341,314	-	112,000,054,382
III. Net book value						
1 Opening balance	45,857,729,574	58,954,475,457	8,842,026,336	147,703,493	-	113,801,934,860
2 Closing balance	61,211,340,890	71,595,640,998	10,834,500,274	111,794,861	-	143,753,277,023

9. INCREASES, DECREASES IN INTANGIBLE ASSETS

	Land use rights	Patent Copyright	Computer software	Total
I. COST				
1 Opening balance	-	-	1,596,009,500	1,596,009,500
2 Increases	-	-	121,500,000	121,500,000
- New purchases	-	-	121,500,000	121,500,000
4 Closing balance	-	-	1,717,509,500	1,717,509,500
II Accumulated depreciation				
1 Opening balance	-	-	974,742,500	974,742,500
2 Increases	-	-	197,593,110	197,593,110
- Charge for the period	-	-	197,593,110	197,593,110
4 Closing balance	-	-	1,172,335,610	1,172,335,610
III Net book value				
1 Opening balance	-	-	621,267,000	621,267,000
2 Closing balance	-	-	545,173,890	545,173,890

10. SHORT-TERM TRADE PAYABLES

	30/09/2026	31/12/2025
	VND	VND
- Trade payables to other parties	6,713,079,769	29,433,717,798
Total	6,713,079,769	29,433,717,798

11. PREPAID EXPENSES

	30/09/2026	31/12/2025
	VND	VND
- Short-term	1,501,453,661	1,612,252,905
+ Standard appraisal fee	275,131,767	68,575,168
+ Insurance fee	430,217,547	1,168,206,499
+ Others	796,104,347	375,471,238
- Long-term	9,682,973,252	10,024,428,990
+ Land rental	7,504,528,562	7,688,172,995
+ Maintenance and overhaul	978,145,774	1,283,340,609
+ Tools and supplies issued for consumption	1,200,298,916	1,052,915,386
Total	11,184,426,913	11,636,681,895

12. SHORT-TERM LOANS	30/09/2026 VND	31/12/2025 VND
- Vietinbank Ho Chi Minh City Branch	108,386,262,702	137,045,203,919
- Shinhan Bank VN	70,478,668,653	-
- ACB Long An Branch	4,643,276,880	49,902,751,808
- Hong Leong Bank Vietnam Limited	82,771,255,361	70,136,876,331
- Vietcombank Transaction Center Branch	61,075,123,200	19,775,934,148
- PG Bank	3,847,848,288	-
Total	331,202,435,084	276,860,766,206
13. TAXES AND OTHER PAYABLES TO THE STATE	30/09/2026 VND	31/12/2025 VND
- Corporate income tax	3,792,875,126	4,165,173,651
- Land housing tax, land rental charges	120,508,500	-
Total	3,913,383,626	4,165,173,651
14. SHORT-TERM ACCRUED EXPENSES	30/09/2026 VND	31/12/2025 VND
- Interest expenses	-	415,488,452
- Outsourcing costs	5,043,500	82,552,950
- Commission expense	601,983,229	584,038,555
- Electrical expense	-	192,414,508
- Others	87,675,000	221,910,000
Total	694,701,729	1,496,404,465
15. DIVIDENDS AND PROFITS PAYABLE	30/09/2026 VND	31/12/2025 VND
- Dividends payable to non-depository shareholders	10,503,300	9,877,725
Total	10,503,300	9,877,725
16. OTHER PAYABLES	30/09/2026 VND	31/12/2025 VND
a. Short-term		
- Union fund	100,614,906	98,677,596
- Packaging expenses incurred on behalf of a third party	130,339,691	157,835,095
- Others	305,052,670	251,928,244
Total	536,007,267	508,440,935
b. Long-term		
- Provision for non-current payables (*)	2,545,507,092	2,569,077,020
Total	2,545,507,092	2,569,077,020

(*) This represents severance allowance payable to employee

17. OWNERS' EQUITY

A. Movement in owners' equity

Unit: VND

	Owners' contributed capital	Undistributed profit	Total
Previous year			
Beginning balance	152,280,190,000	94,935,702,751	247,215,892,751
- Profit in the period	-	40,125,028,403	40,125,028,403
- Distributions to welfare fund in 2024	-	(2,247,000,000)	(2,247,000,000)
- Dividends from 2024 profit (i)	-	(22,842,028,500)	(22,842,028,500)
- Executive management bonus (i)	-	(4,500,000,000)	(4,500,000,000)
Ending balance	152,280,190,000	105,471,702,654	257,751,892,654
Current year			
Beginning balance	152,280,190,000	105,471,702,654	257,751,892,654
- Profit in the period	-	20,404,415,456	20,404,415,456
- Distributions to welfare fund in 2025	-	(2,006,000,000)	(2,006,000,000)
- Dividends from 2025 profit (ii)	-	(22,842,028,500)	(22,842,028,500)
Ending balance	152,280,190,000	101,028,089,610	253,308,279,610

(i) According to the Resolution of the Annual General Meeting of Shareholders 2025 No. 01/NQ-DHDCD dated April 15, 2025

(ii) According to the Resolution of the Annual General Meeting of Shareholders 2026 No. 01/NQ-DHDCD dated April 21, 2026

B. Charter capital

	Ending balance Amount under par value	%	Beginning balance Amount under par value	%
- PAN Group Joint Stock Company	118,588,410,000	77.88	118,588,410,000	77.88
- Other shareholders	33,691,780,000	22.12	33,691,780,000	22.12
Total	152,280,190,000	100	152,280,190,000	100

C. Equity transactions and dividends

Share capital	Ending balance VND	Beginning balance VND
+ Beginning-of-year contributed capital	152,280,190,000	152,280,190,000
+ As at September 30, 2026	152,280,190,000	152,280,190,000

C. Equity transactions and dividends (continued)

	30/09/2026	31/12/2025
	VND	VND
- Dividends		
+ <i>Dividends announced</i>	22,842,028,500	22,842,028,500
In which		
<i>Dividends paid</i>	22,841,402,925	22,841,402,925
<i>Dividends unpaid</i>	625,575	625,575

D. Shares

	30/09/2026	31/12/2025
- Number of shares registered for issuance	15,228,019	15,228,019
- Number of shares issued to the public	15,228,019	15,228,019
+ Ordinary shares	15,228,019	15,228,019
+ Preferred shares		
- Number of treasury shares		
+ Ordinary shares		
+ Preferred shares		
- Number of outstanding shares in circulation	15,228,019	15,228,019
+ Ordinary shares	15,228,019	15,228,019
+ Preferred shares		

A common share has par value of VND 10,000

VI. SUPPLEMENTARY INFORMATION FOR ITEMS IN STATEMENT OF INCOME
1. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Q3 2026	Q2 2026
	VND	VND
- Revenue from goods sold	190,890,127,263	175,373,845,644
Total	190,890,127,263	175,373,845,644

2. DEDUCTIONS

	Q3 2026	Q2 2026
	VND	VND
- Trade discounts	-	-
- Sales discounts	-	-
- Sales Returns	-	1,866,666
Total	-	1,866,666

3. NET REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Q3 2026	Q2 2026
	VND	VND
- Net revenue from goods sold	190,890,127,263	175,371,978,978
Total	190,890,127,263	175,371,978,978

4. COST OF GOODS SOLD AND SERVICES RENDERED

	Q3 2026 VND	Q2 2026 VND
- Cost of finished goods sold	166,095,423,558	152,989,238,435
- Provision for devaluation of inventories	-	-
Total	166,095,423,558	152,989,238,435

5. FINANCE INCOME

	Q3 2026 VND	Q2 2026 VND
- Interest from deposit and lending	207,313,170	417,528,923
- Unrealized Foreign Exchange Gains	-	587,293,759
- Realized Foreign Exchange Gains	856,031,355	340,124,785
- Dividends received	6,300	(40,000)
Total	1,063,350,825	1,344,907,467

6. FINANCIAL EXPENSES

	Q3 2026 VND	Q2 2026 VND
- Interest expense on borrowings	3,512,235,535	4,057,941,432
- Realized Foreign Exchange Losses	1,079,885,214	573,832,891
Total	4,592,120,749	4,631,774,323

7. SELLING EXPENSES

	Q3 2026 VND	Q2 2026 VND
- Labour cost	1,358,276,959	1,422,280,123
- Packing expenses	1,248,000	15,142,760
- Depreciation charge of fixed assets	22,893,681	21,802,731
- Outsourced services	2,636,794,915	2,608,372,894
- Others	1,546,131,402	2,074,703,868
Total	5,565,344,957	6,142,302,376

8. GENERAL AND ADMINISTRATIVE EXPENSES

	Q3 2026 VND	Q2 2026 VND
- Labour cost	3,383,441,340	3,278,869,050
- Administrative material expense	133,818,368	148,022,679
- Depreciation charge of fixed assets	189,347,565	182,912,884
- Out-sourced services	438,378,561	565,887,922
- Others	746,611,024	622,437,389
Total	4,891,596,858	4,798,129,924

9. CORPORATE INCOME TAX

	Q3 2026 VND	Q2 2026 VND
- Corporate income tax expense based on taxable profit in the current period	2,143,568,944	1,649,306,182
Total	2,143,568,944	1,649,306,182

10. PRODUCTION COST BY NATURE

	Q3 2026 VND	Q2 2026 VND
- Raw materials and consumables	168,781,894,380	174,718,146,613
- Labour	10,750,920,725	11,843,444,885
- Depreciation charge of fixed assets	5,477,777,729	5,367,016,036
- Out-sourced services	5,389,817,051	6,542,368,502
- Other monetary expenses	2,112,914,682	2,176,351,861
Total	192,513,324,567	200,647,327,897

VII. OTHER INFORMATION

1. COMPARATIVE INFORMATION

The financial statements for the current period have been prepared and presented in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025, applicable from the financial year commencing on January 1, 2026.

2. TRANSACTIONS WITH RELATED PARTIES

2.1 Related parties

	Relationship
- BOD, CEO and Internal Audit Department	Company Management Member
- The Pan Group Joint Stock Company	Parent company
- Golden Beans Coffee Joint Stock Company	Affiliate
- Pan Food Joint Stock Company	Affiliate
- Pan Farm Joint Stock Company	Affiliate
- Sao Ta Food Joint Stock Company	Affiliate
- Ben Tre Seafood Export-Import Joint Stock Company	Affiliate
- 584 Nha Trang Seafood Joint Stock Company	Affiliate
- Khang An Foods Joint Stock Company	Affiliate
- Vietnam National Seed Group Jsc	Related party
- Viet Nam Fumigation Joint Stock Company	Related party
- Coco Food Company Limited	Related party
- SSI Securities Corporation	Related party
- SSI Asset Management Company Limited	Related party
- NDH Consulting Company Limited	Related party

2.2 Transactions with related parties
a. Significant transactions with related parties during the quarters were as follows:

- Salary and remuneration to members of the Board of Directors and Management		Q3 2026	Q2 2026
		VND	VND
Mr. Nguyen Van Khai	Chairman of the Board of Directors	90,000,000	90,000,000
Mr. Luong Ngoc Thai	Member of Board of Directors	45,000,000	45,000,000
Mr. Phan Ngoc Son	Member of Board of Directors, CEO	440,199,999	441,500,000
Ms. Huynh Thi Ngoc My	Deputy General Director	239,072,320	246,283,802
Mr. Nguyen Kim Lan	Head of Internal Audit Department	15,000,000	15,000,000
Ms. Truong Thi Kim Phuong	Member of Internal Audit Department	53,298,738	54,718,740
Ms. Huynh Thi Tuyen Mai	Member of Internal Audit Department	53,298,740	54,598,740
Total		935,869,797	947,101,282
- Related parties		Q3 2026	Q2 2026
		VND	VND
- The Pan Group Joint Stock Company	- Dividends paid	-	17,788,261,500
- Golden Beans Coffee Joint Stock Company	- Purchase of goods	125,886,680	3,587,500
	- Settlement of Loan Agreement	-	4,000,000,000
	- Lending interest	-	7,013,698
- Viet Nam Fumigation Joint Stock Company	- Purchase of service	155,096,500	95,355,000
	- Sales of goods	9,745,289	-
- Coco Food Company Limited	- Sales of goods	128,187,227	95,780,848
- SSI Securities Corporation - HN Branch	- Sales of goods	-	143,288,889
- SSI Securities Corporation	- Sales of goods	-	4,035,552
- NDH Consulting Company Limited	- Purchase of service	-	100,000,000
	- Sales of goods	4,800,000	-
	- Payment on Behalf	21,000,000	-
		444,715,696	22,237,322,987

b. Significant balances with related parties as at the balance sheet date were as follows:

	VND
Short-term trade receivables	127,879,613
- NDH Consulting Company Limited	9,720,000
- Coco Food Company Limited	118,159,613

3. Event after the reporting date

There have been no material subsequent events after the reporting date that have a material impact, or could have a material impact, on the Company's operations and results of operations for the third quarter of 2026, requiring adjustment or disclosure in the financial statements.

4. Explanation for changes in business result of Q3 2026

* Compare to Q3 2025

Net revenue for the third quarter of 2026 amounted to VND 190.9 billion, an increase of 50.3% compared with the corresponding period of the previous year, primarily attributable to the expansion of the Company's sales activities and markets. However, cost of sales grew at a faster pace than revenue, mainly due to rising raw material costs, resulting in a decline in the gross profit margin compared with the corresponding period of the previous year.

* Compare to Q2 2026

Compared with the second quarter of 2026, the Company's business performance improved noticeably in the third quarter of 2026. Net revenue reached VND 190.9 billion, an increase of VND 15.5 billion, equivalent to 8.9%, compared with VND 175.4 billion in the second quarter. This improvement was primarily attributable to higher sales revenue, an improved gross profit margin, and lower interest expenses and selling expenses, thereby enhancing the Company's operating performance compared with the previous quarter.

Preparer



Trương Thị Phương Linh

Chief Accountant



Du Trương Linh

Date of Approval: October 19, 2026

General Director




Phan Ngọc Sơn