

PERIODIC DISCLOSURE OF FINANCIAL REPORTS

Dear: Hanoi Stock Exchange

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the securities market, Ho Chi Minh City Food Joint Stock Company (CTCP Lương thực thành phố Hồ Chí Minh) will disclose the financial report (BCTC) for the first quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Organization Name: Cong ty co phan Luong thuc Thanh pho Ho Chi Minh.

- Stock Code: FCS
- Address: 1610 Vo Van Kiet, Ward Binh Tien, Ho Chi Minh City.
- Tel: (028) 3967 2060 Fax: (028) 3967 2022
- Email: info@foodcosa.vn Website: www.foodcosa.vn

2. Content of the Disclosure Information:

- Financial Report for the first quarter of 2026

☒ Separate Financial Report (the parent company does not have subsidiaries, and the higher-level accounting unit has subordinate units);

☐ Consolidated Financial Report (the parent company has subsidiaries);

☐ Aggregate Financial Report (the parent company has subordinate accounting units with separate accounting systems).

- Cases that require explanation of the reasons:

+ The auditing organization issued an opinion that is not an unqualified opinion on the financial report (for the audited financial report of 2025)

☐ Yes

☐ No

Explanatory document in the case of a positive balance:

☐ Yes

☐ No

+ Net profit after tax in the reporting period has a difference of 5% or more before and after the audit, shifting from a loss to a profit or vice versa (for the audited financial report of 2025)

☐ Yes

☐ No

Explanatory document in the case of a positive balance:

☐ Yes

☐ No

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

☐ Yes

☐ No

Explanatory document in the case of a positive balance:

☐ Yes

☐ No

+ Net profit after tax in the reporting period incurs a loss, shifting from profit in the corresponding report of the previous year to a loss in this period or vice versa:

☒ Yes

☐ No

Explanatory document in the case of a positive balance:

☒ Yes

☐ No

This information was published on the company's electronic information page on April 16, 2026, at the following link: <https://foodcosa.vn/3437-2/>

Attached documents:

- Financial Report for the first quarter of 2026.
- Explanatory document for the Business Operation Results of the first quarter of 2026

Representative of the organization
Authorized person for information disclosure



Nguyễn Quang Cuong

BALANCE SHEET
AT DAY 31 MONTH 03 YEAR 2026

Currency: VND

| ARTICLE | CODE | INTER- PRETA TION | CLOSING BALANCE | OPENING BALANCE |
|---|------------|-------------------------|------------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 |
| A. SHORT-TERM ASSETS (100=110+120+130+140+150) | 100 | | 49,370,471.176 | 57,308,455.530 |
| I. Cash and cash exchangeable | 110 | | 17,978,556.842 | 30,121,684.489 |
| 1. Cash | 111 | | 17,978,556.842 | 30,121,684.489 |
| 2. Cash exchangeable | 112 | | | |
| II. Short-term financial investments | 120 | | | |
| 1. Trading securities | 121 | | - | - |
| 2. Provision for lost due to the decrease in prices of trading securities (*) | 122 | | - | - |
| 3. Held-to-Maturity investments | 123 | | | |
| III. Short-term receivables | 130 | | 19,921,260.733 | 10,786,163.226 |
| 1. Short-term Receivables from Customers | 131 | | 906,302.682 | 574,486.461 |
| 2. Prepayment to suppliers | 132 | | 7,698,365.386 | 92,380.600 |
| 3. Short-term Internal Receivables | 133 | | | |
| 4. Receivables by the Scheduled Progress of Construction Contracts | 134 | | | |
| 5. Receivables short-term loans | 135 | | | |
| 6. Other receivalbe | 136 | | 14,178,355.007 | 12,981,058.507 |
| 7. Provision for bad short-term receivables (*) | 137 | | (2,861,762.342) | (2,861,762.342) |
| 8. Insufficient Assets | 139 | | - | - |
| IV. Inventories | 140 | | 9,281,423.793 | 14,496,693.671 |
| 1. Inventory | 141 | | 9,281,423.793 | 14,496,693.671 |
| 2. Provision for decline in inventory (*) | 149 | | - | - |
| V. Provision for decline in inventory | 150 | | 2,189,229.808 | 1,903,914.144 |
| 1. Short-term prepaid expenses | 151 | | 754,987.900 | 478,737.408 |
| 2. Input VAT | 152 | | 198,754.982 | 208,448.854 |
| 3. Taxes and Receivables from State Budget | 153 | | 1,235,486.926 | 1,216,727.882 |
| 4. Repurchase Government Bonds Transactions | 154 | | | |
| 5. Others Current Assets | 155 | | | |
| B. LONG-TERM ASSETS (200 = 210+220+240+250+260) | 200 | | 658,715,371.405 | 661,093,558.314 |
| I. Long-term receivables | 210 | | | |
| 1. Long-term Receivables from Customers | 211 | | | |
| 2. Payables to seller: long-term | 212 | | | |
| 3. Capital of units directly under | 213 | | | |
| 4. Long-term Internal Receivables | 214 | | | |
| 5. Long-term loan receivable | 215 | | | |
| 6. Long-term others receivable | 216 | | | |
| 7. Provision for long-term doubtful debts (*) | 219 | | | |
| II. Fixed assets | 220 | | 634,909,759.078 | 637,237,575.755 |
| 1. Tangible fixed assets | 221 | | 66,710,081.070 | 68,965,653.849 |
| - The original price | 222 | | 612,344,596.725 | 612,344,596.725 |
| - Accumulated depreciation | 223 | | (545,634,515.655) | (543,378,942.876) |

| ARTICLE | CODE | INTER- PRETA TION | CLOSING BALANCE | OPENING BALANCE |
|---|------------|-------------------------|------------------------|------------------------|
| 2. Financial lease assets | 224 | | | |
| - The original price | 225 | | | |
| - Accumulated depreciation | 226 | | | |
| 3. Intangible fixed assets | 227 | | 568.199.678.008 | 568.271.921.906 |
| - The original price | 228 | | 574.834.403.793 | 574.834.403.793 |
| - Accumulated depreciation | 229 | | (6.634.725.785) | (6.562.481.887) |
| III. Invested real estate | 230 | | | |
| - The original price | 231 | | | |
| - Accumulated depreciation | 232 | | | |
| IV. Long-term financial investments | 240 | | 5.700.500 | 5.700.500 |
| 1. Production in progress: long-term | 241 | | | |
| 2. Capital Construction in Progress | 242 | | 5.700.500 | 5.700.500 |
| V. Long-term financial investments | 250 | | 18.951.059.256 | 18.951.059.256 |
| 1. Subsidiary company investments | 251 | | | |
| 2. Investments in Associates, Joint-Ventures | 252 | | 5.853.508.822 | 5.853.508.822 |
| 3. Investments in Other Companies | 253 | | 13.769.085.107 | 13.769.085.107 |
| 4. Provision for Long-term Investments Devaluation (*) | 254 | | (671.534.673) | (671.534.673) |
| 5. Held-to-maturity investments | 255 | | | |
| VI. Other long term assets | 260 | | 4.848.852.571 | 4.899.222.803 |
| 1. Long-term prepaid expenses | 261 | | 4.848.852.571 | 4.899.222.803 |
| 2. Deferred income tax assets | 262 | | | |
| 3. Long-term Equipment and Spare Parts | 263 | | | |
| 4. Other investments: long-term | 268 | | | |
| 5. Commercial advantage | 269 | | | |
| TOTAL ASSETS (270=100+200) | 270 | | 708.085.842.581 | 718.402.013.844 |
| C LIABILITIES (300=310+330) | 300 | | 647.606.608.145 | 657.360.957.570 |
| I. Current liabilities | 310 | | 78.267.833.283 | 87.893.682.708 |
| 1. Payables to seller: short-term | 311 | | 3.469.472.484 | 26.246.758.742 |
| 2. Short term Advances Received from the Customers | 312 | | 4.731.510 | 812.192 |
| 3. Taxes and Obligations to State Budget | 313 | | 1.177.732.914 | 795.296.559 |
| 4. Payables to employees | 314 | | 5.529.000 | - |
| 6. Others exphajn: short-term | 315 | | 37.094.200.555 | 27.070.137.077 |
| 6. Short-term Intercompany Payables | 316 | | | |
| 7. Payables by Scheduled Progress of Construction Contracts | 317 | | | |
| 8. Short-term Unrealized Revenue | 318 | | 1.500.000.000 | 540.000.000 |
| 9. Other short-term payables | 319 | | 34.113.566.820 | 32.338.078.138 |
| 10. Short-term borrowings and financial leases | 320 | | 900.000.000 | 900.000.000 |
| 11. Provision of Short-term Payables | 321 | | | |
| 12. Reward and Welfare Fund | 322 | | 2.600.000 | 2.600.000 |
| 13. Price Stabilisation Fund | 323 | | | |
| 14. Repurchase Government Bonds Transactions | 324 | | | |
| II. Long-term liabilities | 330 | | 569.338.774.862 | 569.467.274.862 |
| 1. Long-term Payables to Suppliers | 331 | | | |
| 2. Long term Advances Received from the Customers | 332 | | | |
| 3. Long-term Payable Expenses | 333 | | | |
| 4. Internal Payables of Capital | 334 | | | |
| 5. Long-term Internal Payables | 335 | | | |
| 6. Long-term Unrealized Revenue | 336 | | | |
| 7. Others long term payables | 337 | | 569.338.774.862 | 569.467.274.862 |
| 8. Long-term borrowings and finance lease | 338 | | | |

| ARTICLE | CODE | INTER- PRETA TION | CLOSING BALANCE | OPENING BALANCE |
|--|------------|-------------------------|------------------------|------------------------|
| 9. Convertible bonds | 339 | | | |
| 10. Preferred shares: liabilities | 340 | | | |
| 11. Payable Deferred Income Tax | 341 | | | |
| 12. Provision of Long-term Payables | 342 | | | |
| 13. Science and Technology Development Fund | 343 | | | |
| B. OWNER'S EQUITY | 400 | | 60.479.234.436 | 61.041.056.274 |
| I. Owner's equity | 410 | | 60.479.234.436 | 61.041.056.274 |
| 1. Owner's equity invested capital | 411 | | 255.138.000.000 | 255.138.000.000 |
| - Ordinary stock with voting right | 411A | | 255.138.000.000 | 255.138.000.000 |
| - Preferred stock: capital | 411B | | | |
| 2. Equity Surplus | 412 | | | |
| 3. The Right to convert the Convertible Bonds to shares | 413 | | | |
| 4. Other capitals | 414 | | | |
| 5. Fund stocks (*) | 415 | | | |
| 6. Differences upon asset revaluation | 416 | | | |
| 7. Exchange rate difference | 417 | | | |
| 8. Development Investment Fund | 418 | | | |
| 9. Corporation Arrangement Support Fund | 419 | | | |
| 10. Other Funds | 420 | | | |
| 11. Undistributed Profit | 421 | | (194.658.765.564) | (194.096.943.726) |
| - Accumulated Undistributed Profit by The End of The Previous Period | 421A | | (194.096.943.726) | (194.327.990.019) |
| - Undistributed Profit of the Current Period | 421B | | (561.821.838) | 231.046.293 |
| 12. Capital Construction Investment | 422 | | | |
| 13. Non-controlling interest | 429 | | | |
| II. Budget resources and funds | 430 | | | |
| 1. Funding sources | 431 | | | |
| 2. Funds used for fixed asset acquisition | 432 | | | |
| TOTAL RESOURCES (440=300+400) | 440 | | 708.085.842.581 | 718.402.013.844 |

Date 10/04/2026

PREPARED BY

(Signature, full name)

Phạm Thị Phương Lan

CHIEF
ACCOUNTANT

(Signature, full
name)

Phạm Thị Phương Lan

DIRECTOR

(Signature, full name, seal)



Nguyễn Văn Linh

INCOME STATEMENT
FROM DATE: 1-1-2026 TO DATE 31-03-2026

Currency: VND

| ARTICLE | CODE | INTERPRETATION | For 01st Quarter 2026 | For 01st Quarter 2025 | CURRENT YEAR | PREVIOUS YEAR |
|---|------|----------------|-----------------------|-----------------------|----------------|-----------------|
| 1 | 2 | 3 | | | 4 | 5 |
| 1. Sales from goods and services sold | 01 | | 79.737.318.303 | 74.046.221.842 | 79.737.318.303 | 74.046.221.842 |
| 2. Sales deduction | 02 | | - | 1.232.500 | - | 1.232.500 |
| 3. Net sales from goods and services sold (10=01-02) | 10 | | 79.737.318.303 | 74.044.989.342 | 79.737.318.303 | 74.044.989.342 |
| 4. Cost of goods sold | 11 | | 62.478.578.339 | 58.102.835.384 | 62.478.578.339 | 58.102.835.384 |
| 5. Gross profit from goods and services sold (20=10-11) | 20 | | 17.258.739.964 | 15.942.153.958 | 17.258.739.964 | 15.942.153.958 |
| 6. Revenue from financial activities | 21 | | 9.562.888 | 10.239.473 | 9.562.888 | 10.239.473 |
| 7. Expenses from financial activities | 22 | | - | - | - | - |
| - In there: Loan interest expense | 23 | | - | - | - | - |
| 8. Sales expenses | 25 | | 1.526.217.818 | 1.652.668.358 | 1.526.217.818 | 1.652.668.358 |
| 9. Administration expenses | 26 | | 16.637.673.734 | 15.600.029.453 | 16.637.673.734 | 15.600.029.453 |
| 10. Net profit from business activities (30=20+(21-22)-(25+26)) | 30 | | (895.588.700) | (1.300.304.380) | (895.588.700) | (1.300.304.380) |
| 11. Other incomes | 31 | | 370.702.996 | 245.182.868 | 370.702.996 | 245.182.868 |
| 12. Other expenses | 32 | | 36.936.134 | 35.824.916 | 36.936.134 | 35.824.916 |
| 13. Other profits (40=31-32) | 40 | | 333.766.862 | 209.357.952 | 333.766.862 | 209.357.952 |
| 14. Profit before tax (50=30+40) | 50 | | (561.821.838) | (1.090.946.428) | (561.821.838) | (1.090.946.428) |
| 15. Current income tax expense | 51 | | - | - | - | - |
| 16. Deferred Income Tax | 52 | | - | - | - | - |
| 17. Profit after income tax (60=50-51-52) | 60 | | (561.821.838) | (1.090.946.428) | (561.821.838) | (1.090.946.428) |
| 18. Primary earning per share (*) | 70 | | (22) | (43) | (22) | (43) |
| 19. Decline earnings per share (*) | 71 | | (22) | (43) | (22) | (43) |

Date 10/04/2026

PREPARED BY
(Signature, full name)

Phạm Thị Phương Lan

CHIEF
ACCOUNTANT
(Signature, full name)

Phạm Thị Phương Lan

DIRECTOR
(Signature, full name, seal)


Nguyễn Văn Linh

CASH FLOW STATEMENT

(Indirect method)

| Chỉ tiêu | Codes | Notes | For 1st quarter 2026 | For 1st quarter 2025 |
|--|-------|-------|-------------------------|-----------------------|
| I. Cash flows from operating activities | | | | |
| <i>1. Profit before tax</i> | 01 | | (561.821.838) | (1.090.946.428) |
| <i>2. Adjustments for</i> | | | | |
| - Depreciation of fixed assets and investment properties | 02 | | 2.327.816.677 | 2.492.057.635 |
| - Provisions | 03 | | 0 | (1.336.326.850) |
| - Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies | 04 | | 0 | 0 |
| - Gains (losses) on investing activities | 05 | | (9.526.888) | (10.784.928) |
| - Interest expenses | 06 | | 0 | 0 |
| - Other adjustments | 07 | | 0 | 0 |
| <i>3. Operating profit before changes in working capital</i> | 08 | | 1.756.431.951 | 53.999.429 |
| - Increase (decrease) in receivables | 09 | | (9.144.162.679) | (2.501.040.998) |
| - Increase (decrease) in inventories | 10 | | 5.215.269.878 | 6.888.196.658 |
| - Increase (decrease) in payables | 11 | | (9.754.349.425) | 8.414.887.004 |
| - Increase (decrease) in prepaid expenses | 12 | | (225.880.260) | (248.494.541) |
| - Increase (decrease) in trading securities | 13 | | 0 | 0 |
| - Interest paid | 14 | | 0 | 0 |
| - Corporate income tax paid | 15 | | 0 | 0 |
| - Other receipts from operating activities | 16 | | 0 | 0 |
| - Other payments on operating activities | 17 | | 0 | 0 |
| <i>Net cash flows from operating activities</i> | 20 | | (12.152.690.535) | 12.607.547.552 |
| II. Cash flows from investing activities | | | | |
| 1. Expenditures on purchase and construction of fixed assets and long-term assets | 21 | | 0 | 0 |
| 2. Proceeds from disposal or transfer of fixed assets and other long-term assets | 22 | | | 545.455 |
| 3. Expenditures on loans and purchase of debt instruments from other entities | 23 | | 0 | 0 |
| 4. Proceeds from lending or repurchase of debt instruments from other entities | 24 | | 0 | 0 |
| 5. Expenditures on equity investments in other entities | 25 | | 0 | 0 |
| 6. Proceeds from equity investment in other entities | 26 | | 0 | 0 |
| 7. Proceeds from interests, dividends and distributed profits | 27 | | 9.562.888 | 10.239.473 |
| <i>Net cash flows from investing activities</i> | 30 | | 9.562.888 | 10.784.928 |
| III. Cash flows from financial activities | | | | |
| 1. Proceeds from issuance of shares and receipt of contributed capital | 31 | | 0 | 0 |
| 2. Repayment of contributed capital and repurchase of stock issued | 32 | | 0 | 0 |
| 3. Proceeds from borrowings | 33 | | 0 | 0 |
| 4. Repayment of principal | 34 | | 0 | 0 |
| 5. Repayment of financial principal | 35 | | 0 | 0 |
| 6. Dividends and profits paid to owners | 36 | | 0 | 0 |
| <i>Net cash flows from financial activities</i> | 40 | | 0 | 0 |
| <i>Net cash flows during the period (50 = 20+30+40)</i> | 50 | | (12.143.127.647) | 12.618.332.480 |
| <i>Cash and cash equivalents at the beginning of the period</i> | 60 | | 30.121.684.489 | 13.218.954.984 |
| <i>Effect of exchange rate fluctuations</i> | 61 | | 0 | 0 |
| <i>Cash and cash equivalents at the end of the period (70 = 50+60+61)</i> | 70 | | 17.978.556.842 | 25.837.287.464 |

Date 10/04/2026

PREPARED BY

(Signature, full name)

Phạm Thị Phương Lan

CHIEF
ACCOUNTANT

(Signature, full name)

Phạm Thị Phương Lan

DIRECTOR

(Signature, full name, seal)



Nguyễn Văn Linh

NOTES TO FINANCIAL STATEMENT

For 1st Quarter 2026

I. Business characteristics

1. Form of capital ownership

Ho Chi Minh City Food Joint Stock Company operate under the Business Registration Certificate No. 0300559014 registered for the first time on December 31, 2008, The Business Registration has been amended several times and the most recent of which is the 19th amended was on 16/10/2025 as the changing of the legal representative. The Business Registration has been amended several times and the most recent of which is the 20th amended was on April 21, 2025 as the changing of the legal representative. The Business Registration has been amended several times and the most recent of which is the 21th amended was on 5/9/2025 as the changing of address after merger. The Business Registration has been amended several times and the most recent of which is the 22nd amended was on April 21, 2025 as the changing of the legal representative

- Chartered capital according to Business Registration Certificate at 31/03/2026: VND 294.500.000.000

- Actual contributed capital at 31/03/2026: VND 255.138.000.000

- The company is in the process of completing the business registration procedures.

2. Main business lines

- Production, processing, export of food, foodstuffs and technological products

- Export and domestic trading of materials, equipment, fertilizers, pesticides, consumer goods.

- Hotel, Restaurant business, petrol and oil agency, construction materials and interior decoration, motorcycles and cars repairing, passenger transportation

- All kind of over 30 degree alcohol and domestic cigarettes trading

- Real estate business; investment in construction, business of infrastructure of industrial parks, urban areas; construction, installation, repair of civil, industrial, traffic, irrigation, electricity, water supply and drainage, leveling, interior decoration works; production of construction materials, sanitary equipment, water supply and drainage spare parts, construction consultancy.

- Trading in general merchandise, hardware, electronics, refrigeration, household appliances, seafood, fabrics, clothing, cosmetics, jewelry...

3. Business lines

4. Production and business cycle

01 year

5. Characteristics of business activities of the enterprise in the accounting year affect the financial statements.

6. Business structure

- List of subsidiaries

- List of joint venture, associates and other investment

DONG THINH TRADING SERVICE COMPANY LIMITED SAIGON BANK FOR INDUSTRY AND TRADE

PHU TAM KHOI JOINT STOCK

COMPANY

BINH TAY PACKAGING JOINT STOCK COMPANY

- List of affiliated units without legal status and dependent accounting

Branch of Ho Chi Minh City Food Joint Stock Company - Cuu

Long Food Enterprise

Branch of Ho Chi Minh City Food Joint Stock Company -

Satake Food Enterprise

Branch of Ho Chi Minh City Food Joint Stock Company – My Thoi Food Enterprise

Branch of Ho Chi Minh City Food Joint Stock Company – Thới An Food Enterprise

Branch of Ho Chi Minh City Food Joint Stock Company – Phúc Lộc Food Enterprise

Branch of Ho Chi Minh City Food Joint Stock Company – Tri Ton Food Enterprise

Branch of Ho Chi Minh City Food Joint Stock Company – Thanh An Food Enterprise

Branch of Ho Chi Minh City Food Joint Stock Company - Foodcomart Sai Gon

Branch of Ho Chi Minh City Food Joint Stock Company - Foodcomart Tay Ninh

Branch of Ho Chi Minh City Food Joint Stock Company - Foodcomart Dak Nong

II. Year accounting year, currency used in accounting

1. The enterprise accounting period starts on January 1, 2025, and ends on the 31st of December 2025.

2. Đơn vị tiền tệ sử dụng trong kế toán. Việt Nam Đồng (VND)

Vietnamese dong shall be used as currency for accounting entries and financial statements.

III. Additional information for items presented in the Balance Sheet

| I. Money | 31/03/2026 | 31/12/2025 |
|------------------------|-------------------|-------------------|
| Cash | 1.849.937.000 | 1.572.128.000 |
| Non-term bank deposits | 16.128.619.842 | 28.549.556.489 |
| Transferring money | 0 | 0 |
| Total | 17.978.556.842 | 30.121.684.489 |

2. Financial investments

a) Securities Trading

... ..

b) Investments held to maturity

c) Investing capital in other units

Investment in subsidiaries (details of investment in each subsidiary);

Investment in joint ventures and associates (details of investment in each joint venture and associate);

| | 31/03/2026 | | | 31/12/2025 | | |
|----------------------------------|----------------|--------------|---------------|----------------|--------------|---------------|
| | Original Price | Preventive | Fair Value | Original Price | Preventive | Fair Value |
| PHU TAM KHOI JOINT STOCK COMPANY | 5.853.508.822 | -437.724.796 | 5.415.784.026 | 5.853.508.822 | -437.724.796 | 5.415.784.026 |
| Total | 5.853.508.822 | -437.724.796 | 5.415.784.026 | 5.853.508.822 | -437.724.796 | 5.415.784.026 |

Investment in other units (details of investment in each other unit);

| | Original Price | Preventive | Fair Value | Original Price | Preventive | Fair Value |
|---|----------------|--------------|----------------|----------------|--------------|----------------|
| DONG THINH TRADING SERVICE | 10.577.034.161 | | 10.577.034.161 | 10.577.034.161 | | 10.577.034.161 |
| Saigon Commercial JS Bank shares (original shares: 84,095 shares; receive dividends in shares: 25,228 shares; receive dividends of 2,733 shares. Total: 112,056 shares) | 1.268.317.114 | | 1.268.317.114 | 1.268.317.114 | | 1.268.317.114 |
| Buy Binh Tay Packing JSC's shares (140.000 shares, bonus shares 43,820, total 183.820 shares) | 1.923.733.832 | -233.809.877 | 1.689.923.955 | 1.923.733.832 | -234.129.704 | 1.689.604.128 |
| Total | 13.769.085.107 | -233.809.877 | 13.535.275.230 | 13.769.085.107 | -234.129.704 | 13.534.955.403 |
| Total | 19.622.593.929 | -671.534.673 | 18.951.059.256 | 19.622.593.929 | -671.854.500 | 18.950.739.429 |

3. Short-term customer receivables

| | 31/03/2026 | | 31/12/2025 | |
|----------------------------------|-------------|------------|-------------|------------|
| | Price | Preventive | Price | Preventive |
| Hoa lu transportasi cooperative | 250.000.000 | | | |
| | 133.651.100 | | | |
| World Vision International (WVI) | | | | |
| Pouyuen Viet Nam Company LTD | | | 382.725.000 | |
| The other receivables | 522.651.582 | | 191.761.461 | |
| Total | 906.302.682 | | 574.486.461 | |

4. The other receivables

| | 31/03/2026 | | 31/12/2025 | |
|--|----------------|------------|----------------|------------|
| | Price | Preventive | Price | Preventive |
| a) short term | 14.178.355.007 | 0 | 12.981.058.507 | |
| Advance | 1.379.308.000 | | 2.743.452.856 | |
| Collecting fees for warehouse services, electricity and water | 1.719.870.022 | | 639.199.685 | |
| Sales discount receivable from Ajinomoto Vietnam Company | | | | |
| Ben Thanh Real Estate Investment Joint Stock Company - This is the land rental fee paid on behalf of Ben Thanh Real Estate Investment Joint Stock Company. | 6.724.911.399 | | 6.724.911.399 | |
| Công ty đầu tư và PT TP HCM | 1.378.803.244 | | | |
| Acknowledging compensation for lost goods at 1060 Âu Cơ Street, according to first-instance judgment No. 755/HS-ST at 01/12/2025 (Trần Quang Việt). | 2.767.962.342 | | 2.767.962.342 | |
| The other receivables | 207.500.000 | | 105.532.225 | |
| a) long term | | | | |
| Total | 14.178.355.007 | 0 | 12.981.058.507 | 0 |

5. Pending settlement of missing assets

| | 31/03/2026 | | 31/12/2025 | |
|--|------------|------------|------------|------------|
| | Price | Preventive | Price | Preventive |

Out of stock inventory at wholesale point
1060 Au Co, Tan Binh District

Out of stock inventory at Thanh An
Factory

Total 0 0

6. Bad debt

| | Original Price | Preventive | Recoverable value | Original Price | Preventive | Recoverable value |
|---|----------------|---------------|-------------------|----------------|---------------|-------------------|
| Uncollectible accounts receivable | 2.901.962.342 | 2.861.762.342 | 40.200.000 | 2.901.962.342 | 2.861.762.342 | 40.200.000 |
| - Minh Tri Company | 134.000.000 | 93.800.000 | 40.200.000 | 134.000.000 | 93.800.000 | 40.200.000 |
| Acknowledging compensation for lost goods at 1060 Âu Cơ Street, according to first-instance judgment No. 755/HS-ST at 01/12/2025 (Trần Quang Việt). | 2.767.962.342 | 2.767.962.342 | 0 | 2.767.962.342 | 2.767.962.342 | 0 |

7. Inventory

| | 31/03/2026 | | 31/12/2025 | |
|---|---------------|------------|----------------|------------|
| | Price | Preventive | Price | Preventive |
| - Good on the way | 0 | | 0 | |
| - Raw | 201.571.753 | 0 | 301.684.026 | 0 |
| - Tools, instruments; | 346.788.226 | | 300.411.449 | |
| - Cost of unfinished business production; | | | | |
| - Finished products; | 5.096.455 | 0 | 27.304.660 | 0 |
| - Goods | 8.727.967.359 | | 13.867.293.536 | |
| - Goods sending for sales | 0 | | 0 | |
| Total | 9.281.423.793 | 0 | 14.496.693.671 | 0 |

8. Long-term unfinished assets

a) Long-term unfinished production and business costs

(Details for each type, stating reasons why it is not completed within a normal production or business cycle)

Total

b) Unfinished basic construction (Details for projects accounting for 10% of total basic construction value)

| | 31/03/2026 | 31/12/2025 |
|--|------------|------------|
| - Purchasing | 0 | 0 |
| - basic construction | 5.700.500 | 5.700.500 |
| +Project to build E 1/4 NH Tri gas station | 5.700.500 | 5.700.500 |
| Total | 5.700.500 | 5.700.500 |

9. Increase or decrease in tangible fixed assets

| item | house architecture | machinery and equipment | Transmission | Management equipment | Other tangible assets | Total |
|---|--------------------|-------------------------|---------------|----------------------|-----------------------|-----------------|
| Original price | | | | | | |
| 01/01/2026 | 396.992.912.156 | 192.212.881.966 | 7.490.319.586 | 12.309.531.077 | 3.338.951.940 | 612.344.596.725 |
| -Purchased during the year | | | 0 | | 0 | 0 |
| - Basic construction investment completed | 0 | 0 | 0 | 0 | 0 | 0 |
| - increase due to revaluation of assets | | | | 0 | 0 | 0 |
| - Switch to investment real estate | 0 | 0 | 0 | 0 | 0 | 0 |
| - Liquidation sale | | | | | | 0 |
| - Decrease due to revaluation of assets | | | | | | 0 |
| - Hand over | | | | | | 0 |
| - Other discounts | | | | | | 0 |
| 31/03/2026 | 396.992.912.156 | 192.212.881.966 | 7.490.319.586 | 12.309.531.077 | 3.338.951.940 | 612.344.596.725 |
| Accumulated depreciation | | | | | | |
| 01/01/2026 | 337.416.909.497 | 182.972.889.319 | 7.490.319.586 | 12.286.865.500 | 3.211.958.974 | 543.378.942.876 |
| - Depreciation during the year | 1.394.607.268 | 838.025.368 | | 5.467.156 | 17.472.987 | 2.255.572.779 |
| - increase due to revaluation of assets | | | | | | 0 |
| - Switch to investment real estate | 0 | 0 | 0 | 0 | 0 | 0 |
| - Liquidation sale | | | | | | 0 |
| - Decrease due to revaluation of assets | | | | | | 0 |
| - Hand over | | | | | | 0 |
| - Other reduce | | | | | | 0 |
| 31/03/2026 | 338.811.516.765 | 183.810.914.687 | 7.490.319.586 | 12.292.332.656 | 3.229.431.961 | 545.634.515.655 |
| 01/01/2026 | 59.576.002.659 | 9.239.992.647 | 0 | 22.665.577 | 126.992.966 | 68.965.653.849 |
| 31/03/2026 | 58.181.395.391 | 8.401.967.279 | 0 | 17.198.421 | 109.519.979 | 66.710.081.070 |

10. Increase or decrease of intangible fixed assets

| item | house architecture | machinery and equipment | Transmission | Management equipment | Other tangible assets | Total |
|--|--------------------|-------------------------|--------------|----------------------|-----------------------|-----------------|
| Original price | | | | | | |
| 01/01/2026 | 572.155.015.221 | 0 | 0 | 2.479.888.572 | 199.500.000 | 574.834.403.793 |
| -Purchased during the year | | 0 | 0 | 0 | 0 | 0 |
| - internally generated | 0 | 0 | 0 | 0 | 0 | 0 |
| - Increase due to business consolidation | 0 | 0 | 0 | 0 | 0 | 0 |
| - Other Increase | | 0 | 0 | 0 | 0 | 0 |
| - Decrease due to revaluation of assets | 0 | 0 | 0 | | 0 | 0 |
| - Other reduce | | 0 | 0 | 0 | 0 | 0 |
| 31/03/2026 | 572.155.015.221 | 0 | 0 | 2.479.888.572 | 199.500.000 | 574.834.403.793 |
| Accumulated depreciation | | | | | | |
| 01/01/2026 | 4.077.051.648 | 0 | 0 | 2.479.888.572 | 5.541.667 | 6.562.481.887 |
| -Depreciation during the year | 55.618.897 | 0 | 0 | | 16.625.001 | 72.243.898 |
| - Other Increase | 0 | 0 | 0 | 0 | 0 | 0 |
| - Liquidation sale | 0 | 0 | 0 | | 0 | 0 |
| - Other reduce | | 0 | 0 | 0 | 0 | 0 |
| 31/03/2026 | 4.132.670.545 | 0 | 0 | 2.479.888.572 | 22.166.668 | 6.634.725.785 |
| Residual value | | | | | | |
| 01/01/2026 | 568.077.963.573 | 0 | 0 | 0 | 193.958.333 | 568.271.921.906 |
| 31/03/2026 | 568.022.344.676 | 0 | 0 | 0 | 177.333.332 | 568.199.678.008 |

11. Increase or decrease of financial leased fixed assets

| item | house architecture | machinery and equipment | Transmission | Management equipment | Other tangible assets | Tài sản cố định vô hình |
|---|--------------------|-------------------------|--------------|----------------------|-----------------------|-------------------------|
| Original price | | | | | | |
| 01/01/2026 | | | | | | |
| - Finance lease during the year | | | | | | |
| -Acquisition of fixed asset Finance lease | | | | | | |
| - Other Increase | | | | | | |
| - Return of leased fixed assets | | | | | | |
| - Other reduce | (...) | (...) | (...) | (...) | (...) | (...) |
| 31/03/2026 | (...) | (...) | (...) | (...) | (...) | (...) |

| | | | | | | |
|---------------------------------|-------|-------|-------|-------|-------|-------|
| Accumulated depreciation | | | | | | |
| 01/01/2026 | | | | | | |
| - Depreciation during the year | | | | | | |
| - Acquisition of fixed asset | | | | | | |
| Finance lease | | | | | | |
| - Other Increase | | | | | | |
| - Return of leased fixed assets | | | | | | |
| - Other reduce | (...) | (...) | (...) | (...) | (...) | (...) |
| | (...) | (...) | (...) | (...) | (...) | (...) |
| 31/03/2026 | | | | | | |
| Residual value | | | | | | |
| 01/01/2026 | | | | | | |
| 31/03/2026 | | | | | | |

12. Real estate investment

| item | 01/01/2026 | increase in the year | Decrease in the year | 31/03/2026 |
|---------------------------------|------------|----------------------|----------------------|------------|
| Original price | | | | |
| - Land use rights | | | | |
| - Home | | | | |
| - House and Land use rights | | | | |
| - infrastructure | | | | |
| Accumulated depreciation | | | | |
| - Land use rights | | | | |
| - Home | | | | |
| - House and Land use rights | | | | |
| - infrastructure | | | | |
| Residual value | | | | |
| - Land use rights | | | | |
| - Home | | | | |
| - House and Land use rights | | | | |
| - infrastructure | | | | |

* Thuyết minh số liệu và giải trình khác:

| 13. Prepaid expenses | 31/03/2026 | 31/12/2025 |
|--|----------------------|----------------------|
| a) short term | 754.987.900 | 478.737.408 |
| - other items | 754.987.900 | 478.737.408 |
| + Tools and equipment waiting for allocation | | |
| + internet | 7.333.333 | |
| + Software maintenance | 22.215.327 | 4.189.332 |
| + Repair and renovation | 3.539.350 | 8.848.375 |
| + Insurance | 77.203.941 | 89.429.601 |
| + other items | 644.659.949 | 376.270.100 |
| a) long term | 4.848.852.571 | 4.899.222.803 |
| - other items | 4.848.852.571 | 4.899.222.803 |
| + Repair and renovation | 205.701.831 | 168.739.636 |
| + Tools and equipment waiting for allocation | 98.418.177 | 110.720.451 |
| + other items | 73.052.561 | 70.584.213 |
| + Business advantage (1) | 75.942.557 | 121.508.092 |
| + Land rental cost of Tri Tôn factory | 4.395.737.445 | 4.427.670.411 |
| Cộng | 5.603.840.471 | 5.377.960.211 |

Business advantage is recorded as the Decision 67/QĐ-HĐTV dated August 22, 2017 of LTMN Corporation on approving the results of the second enterprise valuation and the capital payable to the State at the time of conversion into a joint stock company (September 1, 2016) of Ho Chi Minh City Food One Member Co., Ltd.

(2) Land using rights transfer cost at Tri Ton Factory - An Giang, accounting period is 548 months. In 2025, it is the 147th month of use.

| 14. Loans and financial leases | 31/03/2026 | 31/12/2025 |
|--------------------------------|-------------|-------------|
| a) Short term loan | 900.000.000 | 0 |
| Vietcombank | 900.000.000 | 900.000.000 |
| b) Long term loan | ... | ... |
| Total | 900.000.000 | 900.000.000 |

15. Bond issue

| 16. Payable to seller | 31/03/2026 | 31/12/2025 |
|---|----------------|----------------|
| a) short term | 3.469.472.484 | 26.246.758.742 |
| Vinafood 2 | | 24.361.723.614 |
| Branch of BCA Thang Long LTD Company - Petroleum Trading Enterprise | 3.049.640.000 | 1.515.160.000 |
| other short term payable | 419.832.484 | 369.875.128 |
| b) long term | | |
| c) Overdue debt | 24.361.723.614 | |
| VIETNAM SOUTHERN FOOD CORPORATION - JOINT STOCK COMPANY | | 24.361.723.614 |
| d) payable to related parties | 24.361.723.614 | |
| VIETNAM SOUTHERN FOOD CORPORATION - JOINT STOCK COMPANY | | 24.361.723.614 |

| 17. Taxes and Obligations to State Budget | | 31/12/2025 | | Payable in the year | Paid during in the year | 31/03/2026 | |
|---|-------|------------|-------------|---------------------|-------------------------|------------|---------------|
| | | Receivable | Payable | | | Receivable | Payable |
| a) Payable | | ... | | ... | | ... | |
| 1. Vat | | 67.044.418 | 795.296.559 | 2.170.621.755 | 1.788.185.400 | 67.044.418 | 1.177.732.914 |
| | Total | 67.044.418 | 795.296.559 | 2.170.621.755 | 1.788.185.400 | 67.044.418 | 1.177.732.914 |

| | | | | | | |
|--|-----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|
| b) Receivable | | | | | | |
| 2. Corporate income tax | 488.454.009 | | 0 | 0 | 488.454.009 | |
| 3. Personal income tax | 657.056.375 | 0 | 32.841.416 | 2.752.897 | 626.967.856 | 0 |
| 4. Property tax | 4.173.080 | | 76.822 | 76.822 | 4.173.080 | |
| 5. Land rent | | 0 | 48.847.564 | 97.695.127 | 48.847.563 | 0 |
| 6. Other taxes | 0 | | 543.060 | 543.060 | 0 | |
| Total | 1.149.683.464 | 0 | 82.308.862 | 101.067.906 | 1.168.442.508 | 0 |
| Tổng cộng | 1.216.727.882 | 795.296.559 | 2.252.930.617 | 1.889.253.306 | 1.235.486.926 | 1.177.732.914 |
| 18. Others explain: short-term | 31/03/2026 | 31/12/2025 | | | | |
| a) short-term | 37.094.200.555 | 27.070.137.077 | | | | |
| Advance payment for rentint fee according to Appeal Judgment No. 1046/2016/KDTM-PT of the People's Court of Ho Chi Minh City dated September 13, 2016. | 1.062.000.000 | 1.062.000.000 | | | | |
| Advance payment for the Court Fee according to the judgment 1046/KDTM-PT | 43.860.000 | 43.860.000 | | | | |
| Tiền thuê đất quý 1 | 11.715.759.399 | | | | | |
| Advance payment of late payment interest for CPH according to the meeting minutes dated December 1, 2020 - payable to Southern Food Corporation - Joint Stock Company (as of December 31, 2017). | 10.466.444.992 | 10.466.444.992 | | | | |
| Advance deduction of late payment interest according to Resolution No. 04/NQ-LT-HĐQT dated August 19, 2020 (calculated from January 1, 2018 to October 8, 2018) | 3.710.924.201 | 3.710.924.201 | | | | |
| + Others (profit from 2018 to December 2021 according to Contract 01/MB/2017 dated January 17, 2017 - payable to Southern Food Corporation - Joint Stock Company) | 6.438.988.877 | 6.438.988.877 | | | | |
| + Other (profit in 2022, 2023 according to Contract 01/MB/2017 dated January 17, 2017) | 3.165.361.106 | 3.165.361.106 | | | | |
| - other items | 490.861.980 | 2.182.557.901 | | | | |
| b) Long term | | | | | | |
| Total | 37.094.200.555 | 27.070.137.077 | | | | |
| 19. Others payable | 31/03/2026 | 31/12/2025 | | | | |
| a) short-term | 34.000.173.143 | 32.338.078.138 | | | | |
| Union dues | | | | | | |
| Must pay for equitization (1) | 17.222.929.928 | 17.222.929.928 | | | | |
| Short term margin | 9.179.827.000 | 7.310.006.968 | | | | |
| Colusa-Miliket food JSC | 42.517.805 | 42.517.805 | | | | |
| Must pay the finance ministry money for basic construction funding | 7.553.170.410 | 7.553.170.410 | | | | |
| - other items | 1.728.000 | 209.453.027 | | | | |
| Total | | | | | | |
| b) long term | 569.338.774.862 | 569.478.274.862 | | | | |
| - Long term deposit | 2.921.919.862 | 3.061.419.862 | | | | |
| - Other payables (3) | 5.000.000.000 | 5.000.000.000 | | | | |
| - Payables for land use rights value according to VVFC's assessment (4) | 561.416.855.000 | 561.416.855.000 | | | | |

(1) This is the equitization debt payable to the Enterprise Support and Arrangement Fund according to Decision 67/QĐ-HĐTV dated August 22, 2017 on approving the results of the second enterprise valuation and the capital payable to the State at the time of conversion into a joint stock company (September 1, 2016) of Ho Chi Minh City Food One Member Co., Ltd. Up to now, this debt is overdue.

(2) The VAT amount of investment assets using capital from the land use rights transfer (construction investment projects funded by the state budget) must still be paid to the Ministry of Finance. The Company has issued Document No. 404/LT-TCKT dated November 21, 2016 on Reporting on Construction Investment Capital at the time of official handover of the Joint Stock Company. Up to now, this debt is overdue.

(3) The payable to Ben Thanh Real Estate Investment Joint Stock Company is the business cooperation money according to contract No. 86/BTL - HDKT - 2010 dated August 18, 2010 on "Business cooperation in building a commercial center". Accordingly, the two parties cooperate to implement the project of a complex commercial center - services building, offices for lease and apartments at 400 Nguyen Duy, Ward 9, District 8, Ho Chi Minh City. The company contributes capital by the value of assets on the land and the business advantages of the premises at 400 Nguyen Duy, Ward 9, District 8, Ho Chi Minh City. Ben Thanh Real Estate Investment Joint Stock Company contributes the entire investment capital to implement the project (estimated at 992.9 billion VND). The Company is allocated a fixed profit regardless of the project's business results (VND 35 billion). After completing the obligation to pay profits to the Company, Ben Thanh Real Estate Joint Stock Company will enjoy all profits from the business and exploitation of the project. On March 12, 2018, the Ministry of Finance issued Official Letter No. 323/QĐ-BTC on the recovery and handover of the real estate at 400 Nguyen Duy to the People's Committee of Ho Chi Minh City. On September 17, 2018, the People's Committee of Ho Chi Minh City gave the opinion in written Letter No. 4271/UBND-KT on the plan to rearrange and handle 66/88 real estate facilities of the Southern Food Corporation, LLC in the city. At 30/09/2025, there are not enough legal documents and the handover has not been carried out. Therefore, the accounting books have not been adjusted.

(4) Payables for land use rights value according to VVFC's assessment:

Land renting with land using fee collection: The value of land use rights after being calculated according to Decision 51/2014/QĐ-UBND dated December 31, 2014 issued by Ho Chi Minh City People's Committee on land prices in Ho Chi Minh City applied from January 1, 2015 to December 31, 2019 is provisionally calculated to increase the enterprise value and temporarily increase other liabilities.

The value of the Company's land use rights will be subject to inspection by the tax authorities. Since the application of tax laws and regulations to various types of transactions

can be interpreted in different ways, the tax amount presented in the Financial Statements may be changed according to the decision of the tax authorities.

| 20. Unearned revenue | 31/03/2026 | 31/12/2025 |
|--------------------------------|----------------------|--------------------|
| a) Short- term | | |
| - Revenue received in advance; | 1.500.000.000 | 540.000.000 |
| Total | 1.500.000.000 | 540.000.000 |

b) Long term

21. Provision for payable

a) Short- term

b) Long term

22. Seferred tax assets and deferred tax liabilities

a. Seferred tax assets

b. deferred tax liabilities

23. OWNER'S EQUITY

a. Balance sheet changes in owners

| A | items of equity | | | | | | | Total |
|-------------------------------------|---------------------------------|----------------|--|-----------------|----------------|--------------------------|----------------------|----------------|
| | Owner's equity invested capital | Equity Surplus | The Right to convert the Convertible Bonds to shares | Other capital s | Other reserves | Exchange rate difference | Undistributed Profit | Other item |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
| 01/01/2025 | 255.138.000.000 | 0 | 0 | 0 | 0 | -194.327.990.019 | 0 | 60.810.009.981 |
| - Capital increase in previous year | | | | | | | | 0 |
| - Profit last year | | | | | | 231.046.293 | | 231.046.293 |
| - Other Increase | | | | | | | | 0 |
| - Capital decrease in previous year | | | | | | | | 0 |
| - Loss last year | | | | | | | | 0 |
| - Other reduce | | | | | | | | 0 |
| 31/12/2025 | 255.138.000.000 | 0 | 0 | 0 | 0 | -194.096.943.726 | 0 | 61.041.056.274 |
| 01/01/2026 | 255.138.000.000 | 0 | 0 | 0 | 0 | -194.096.943.726 | 0 | 61.041.056.274 |
| - Capital increase in this year | | | | | | | | 0 |
| - Profit in this year | | | | | | -561.821.838 | | -561.821.838 |
| - Other Increase | | | | | | | | 0 |
| - Capital decrease in this year | | | | | | | | 0 |
| - Loss this year | | | | | | | | 0 |
| - Other reduce | | | | | | | | 0 |
| 31/03/2026 | 255.138.000.000 | 0 | 0 | 0 | 0 | -194.658.765.564 | 0 | 60.479.234.436 |

b. Owner's equity details

31/03/2026

31/12/2025

- State owned (VIETNAM SOUTHERN FOOD CORPORATION - JOINT STOCK COMPANY :59,78%)

152.509.000.000

152.509.000.000

- Employee shares in the enterprise: 1,36%

3.490.860.000

3.490.860.000

- Investor's shares: 38,86%

99.138.140.000

99.138.140.000

Total

255.138.000.000

255.138.000.000

c. Capital transactions with owners and distribution of profits dividends

31/03/2026

31/12/2025

- Owner's equity

255.138.000.000

255.138.000.000

+ Contributed Capital at the Beginning of the year

255.138.000.000

255.138.000.000

+ Additional Contributions during the Yea

0

0

+ Reduction in Contributed Capital During the Year

0

0

+ Contributed Capital at the End of the year

255.138.000.000

255.138.000.000

- Dividends and Distributed Profits

...

...

d. Dividend

d. Share

| | 31/03/2026 | 31/12/2025 |
|--|------------|------------|
| - Number of shares registered for issuance | 29.450.000 | 29.450.000 |
| - Number of shares sold to the public | 29.450.000 | 29.450.000 |
| + Common stock | 28.899.000 | 28.899.000 |
| + Preferred stock | 551.000 | 551.000 |
| - Number of shares recalled | 3.936.200 | 3.936.200 |
| + Common stock | 3.936.200 | 3.936.200 |
| - Number of shares outstanding | 25.513.800 | 25.513.800 |
| + Common stock | 24.962.800 | 24.962.800 |
| + Preferred stock | 551.000 | 551.000 |

Outstanding share value 10.000 VND/ share

According to Decision No. 67/QĐ-HĐTV dated August 22, 2017 of the Board of Members of the Southern Food Corporation Limited Company on approving the results of the second enterprise valuation, the Company has reduced the state capital by VND 39,362 billion (equivalent to a reduction of 3,936,200 state shares). Accordingly, the charter capital of the joint stock company was adjusted to VND 255,138,000,000, equivalent to 25,513,800 shares. On September 29, 2017, the Company's General Meeting of Shareholders met and approved the plan to reduce the charter capital (state capital), issued Resolution No. 02/NQLT-DHĐCD approving the above plan and announcing unusual information on this content. Currently, the Company is carrying out procedures to change its business registration certificate, and will then notify the Securities Commission after completing the procedures to reduce charter capital.

24. Off balance sheet items

31/03/2026

31/12/2025

a. Assets removed from the enterprise value pending handover

At 31/03/2026, the Company has assets that awaiting handover to the Southern Food Corporation - according to Decision No. 67/QĐ-HĐTV dated August 22, 2017 on approving the results of the second enterprise valuation and the capital payable to the State at the time of conversion into a Joint Stock Company (September 1, 2016) of Ho Chi Minh City Food One Member LTD. Specifically as follows:

| STT | Property name | Original price VND | Accumulated depreci VND | Residual value VDN |
|-----|-------------------------|-----------------------|----------------------------|-----------------------|
| 01 | Machinery and equipment | 41.804.306.894 | 41.541.017.678 | 263.289.216 |
| 02 | Means of transport | 412.589.720 | 412.589.720 | 0 |
| 03 | Management equipment | 1.157.761.629 | 1.157.581.788 | 179.841 |
| | Total | 43.374.658.243 | 43.111.189.186 | 263.469.057 |

IV. Additional information for items presented in the income statement

| | Current year | For 1st Quarter 2025 |
|---|-----------------------|-----------------------------|
| 1. Sales from goods and services sold | 79.737.318.303 | 74.046.221.842 |
| - Sales from goods | 65.591.975.219 | 59.886.456.213 |
| - Sales from services sold | 14.145.343.084 | 14.159.765.629 |
| 2. Sales deduction | | 1.232.500 |
| 3. Cost of goods sold | Current year | For 1st Quarter 2025 |
| - Cost of goods sold | 61.788.955.989 | 50.859.334.955 |
| - Cost of finished goods sold | 689.622.350 | 8.646.827.279 |
| - Reversal, provision for inventory price decline | | -1.403.326.850 |
| Total | 62.478.578.339 | 58.102.835.384 |
| 4. Revenue from financial activities | Current year | For 1st Quarter 2025 |
| - Interest on deposits, loans | 9.562.888 | 10.239.473 |
| - Exchange rate difference | 0 | 0 |
| - other financial Revenue | 0 | 0 |
| Total | 9.562.888 | 10.239.473 |
| 5. Expenses from financial activities | Current year | For 1st Quarter 2025 |
| - Exchange rate difference | 0 | 0 |
| - other financial costs | | 0 |
| Total | 0 | 0 |

| | | |
|---|-----------------------|-----------------------------|
| 6. Other incomes | Current year | For 1st Quarter 2025 |
| - Liquidation sale of fixed assets | | 545.455 |
| - Other items | 370.702.996 | 244.637.413 |
| Total | 370.702.996 | 245.182.868 |
| 7. Other costs | Current year | For 1st Quarter 2025 |
| - Other items | 36.936.134 | 35.824.916 |
| Total | 36.936.134 | 35.824.916 |
| 8. Sales and Administration expenses | Current year | For 1st Quarter 2025 |
| a. Administration expenses | 16.637.673.734 | 15.600.029.453 |
| - labor costs | 1.872.386.151 | 2.482.866.891 |
| - material costs | 87.724.857 | 66.114.923 |
| - office supplies costs | 17.114.142 | 42.287.728 |
| - depreciation expense of fixed assets | 2.127.737.851 | 2.261.095.393 |
| - Taxes, fees | 11.765.852.536 | 9.751.954.572 |
| - Severance pay | 49.475.000 | 189.187.500 |
| - Outsourced service costs | 208.164.478 | 253.436.692 |
| - Other cash expenses | 509.218.719 | 553.085.754 |
| b. Sales expenses | 1.526.217.818 | 1.652.668.358 |
| - labor costs | 763.172.560 | 733.636.124 |
| - Packaging material costs | 55.558.923 | 63.034.173 |
| - Cost of tools and supplies | 58.295.035 | 76.529.746 |
| - depreciation expense of fixed assets | 200.078.826 | 221.588.850 |
| - Outsourced service costs | 401.757.502 | 425.638.397 |
| - Other cash expenses | 47.354.972 | 132.241.068 |
| 9. Production and business costs by factor | Current year | For 1st Quarter 2025 |
| - Cost of raw materials | 61.741.124 | 2.468.489.710 |
| - labor costs | 38.194.300 | 3.256.501.415 |
| - depreciation expense of fixed assets | 0 | 2.492.057.635 |
| - Outsourced service costs | 6.116.796 | 682.733.887 |
| - Other cash expenses | 0 | 10.626.468.894 |
| Cộng | 106.052.220 | 19.526.251.541 |
| Business result | -561.821.838 | -1.090.946.428 |

PREPARED BY

Phạm Thị Phương Lan

CHIEF ACCOUNTANT

Phạm Thị Phương Lan

10/04/2026

DIRECTOR



Nguyễn Văn Linh