SAIGON PLANT PROTECTION JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom – Happiness
No: 497/CBTT-SPC	*Ho Chi Minh City, October 28, 2026*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

According to 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, Saigon Plant Protection Joint Stock Company hereby discloses the financial statements for Quarter 3 of 2026 to the Hanoi Stock Exchange as follows:

1. Organization Information:

- Name of the organization: **SAIGON PLANT PROTECTION JOINT STOCK COMPANY**
- Stock code: **SPC**
- Address: Nguyen Van Quy Street, Quarter 1, Tan Thuan Ward, Ho Chi Minh City
- Telephone: 028.38733295 Fax: 028.38733003
- Email: info@spchcmc.vn Website: www.spchcmc.vn

2. Disclosed Information:

- Quarter 3/2026 Financial Statements

☐Separate Financial Statements (for listed organizations without subsidiaries or accounting units under a parent accounting entity);

☑Consolidated Financial Statements (for listed organizations with subsidiaries);

☐Combined Financial Statements (for listed organizations with dependent accounting units operating with independent accounting systems).

- Cases requiring explanation:

+ Profit after corporate income tax in the Income Statement of the reporting period changes by 10% or more compared to the same period of the previous year:

☑ Yes ☐ No

Explanation document in case of "Yes" selection:

☑ Yes ☐ No

+ Profit after tax in the reporting period shows a loss, transitioning from profit in the same period of the previous year to a loss in the current period, or vice versa:

☐ Yes ☑ No

Explanation document in case of "Yes" selection:

☐ Yes ☑ No

3. Report on transactions valued at 35% or more of total assets in Quarter 3 of 2026:

In Quarter 3 of 2026, the Company did not incur any transactions with a value equal to or greater than 35% of total assets.

This information was disclosed on the Company's website on 28./10/2026 at the following link: http://spchcmc.vn/VN/Quan-He-Co-Dong.html.

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

Organization representative
Party authorized to disclose information.

DIRECTOR

Dieu Quang Trung

Attachment:
- Separate and Consolidated Financial Statements for Q3/2026;
- Explanation document Q3/2026.

CÔNG TY CỔ PHẦN BẢO VỆ THỰC VẬT SÀI GÒN

Digitally signed by CÔNG TY CỔ PHẦN BẢO VỆ THỰC VẬT SÀI GÒN
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SAIGON PLANT PROTECTION JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom – Happiness
No:496/CBTT-SPC *Re: Explanation of profit after tax fluctuations Q3.2026*	*Ho Chi Minh City, October 28, 2026*

To: **Hanoi Stock Exchange**

According to the provisions of Circular No. 96/2020/TT-BTC dated 26/11/2020, issued by the Ministry of Finance, which provides guidelines on information disclosure in the stock market. Saigon Plant Protection Joint Stock Company (Securities code: SPC) hereby explains the fluctuations in the profit after tax indicator for Quarter 3 of 2026:

Unit: VND

Items	Quarter 3 Year 2026	Quarter 3 Year 2025	Difference between 2026 and 2025	
(1)	(2)	(3)	(4)=(2)-(3)	(5)=(4)/(3)
1. SEPARATE FINANCIAL STATEMENTS				
Net revenue	104,947,272,022	97,493,391,320	7,453,880,702	7.65%
Cost of goods sold	80,374,675,132	78,540,231,299	1,834,443,833	2.34%
Gross profit	24,572,596,890	18,953,160,021	5,619,436,869	29.65%
Financial income	1,329,657,175	6,828,603,505	-5,498,946,330	-80.53%
Financial expense	2,528,129,515	5,720,806,239	-3,192,676,724	-55.81%
Selling expense	14,457,470,528	10,877,169,302	3,580,301,226	32.92%
G&A expense	7,388,706,625	8,965,693,216	-1,576,986,591	-17.59%
Profit before tax	2,936,160,443	265,272,151	2,670,888,292	1006.85%
Profit after tax	**3,127,510,965**	**265,272,151**	**2,862,238,814**	1078.98%
2. CONSOLIDATED FINANCIAL STATEMENTS				
Net revenue	213,957,363,974	235,385,018,713	-21,427,654,739	-9.10%
Cost of goods sold	176,427,938,752	193,815,504,262	-17,387,565,510	-8.97%
Gross profit	37,529,425,222	41,569,514,451	-4,040,089,229	-9.72%
Financial income	1,709,380,486	3,655,519,596	-1,946,139,110	-53.24%
Financial expense	8,729,992,495	12,470,292,666	-3,740,300,171	-29.99%
Selling expense	20,176,240,740	17,157,169,343	3,019,071,397	17.60%
G&A expense	8,437,617,947	9,806,382,078	-1,368,764,131	-13.96%
Profit before tax	3,836,144,384	6,302,247,230	-2,466,102,846	-39.13%
Profit after tax	**3,217,935,221**	**5,248,508,190**	**-2,030,572,969**	-38.69%

1. Separate Financial Statements

The Company's profit after tax for the third quarter of 2026 increased significantly compared with the same period of the previous year. The interim separate statement of

income recorded an increase of 1,078.98%, equivalent to 2.86 billion VND. This growth was primarily attributable to a sharp increase in other profit and a reduction in finance costs, specifically:

- Other profit in the separate financial statements increased by 1.36 billion VND, mainly due to the Company's receipt of financial support and compensation from suppliers for product defects and losses incurred during the manufacturing process.
- Finance costs in the separate financial statements decreased by 55.81%, equivalent to 3.19 billion VND, as the Company focused on reducing its outstanding borrowings, thereby lowering interest expenses. In addition, cash payment discounts and interest expenses on deferred payments for purchases also decreased because of adjustments to the Company's sales policies. Furthermore, exchange rates remained stable during the period, and the Company proactively monitored exchange rate fluctuations to make appropriate import and export decisions, thereby reducing foreign exchange losses incurred during the period.

2. Consolidated Financial Statements

Despite the increase in profit after tax reported in the separate financial statements, the consolidated financial statements recorded a decrease of 38.69%, equivalent to 2.03 billion VND, compared with the same period of the previous year. This decrease was primarily attributable to fluctuations in raw material and fuel prices, as well as transportation costs, which resulted in a significant increase in the cost of sales of the Company's subsidiary in Cambodia. Consequently, the subsidiary incurred losses in July and September 2026. Meanwhile, the profit after tax of the other subsidiaries increased only slightly, which was insufficient to offset the losses incurred by the Cambodian subsidiary.

The above represents the Company's full explanation of changes in corporate profit after tax for Quarter 3 of 2026.

Recipients:

- As above;
- BOD & SB
- File Archive: F&A Dept (Han)

CHIEF EXECUTIVE OFFICER

M.S.D.N: 0300822453 - C.T.C.P
CÔNG TY CỔ PHẦN BẢO VỆ THỰC VẬT SÀI GÒN
THÀNH PHỐ HỒ CHÍ MINH

Dieu Quang Trung

CÔNG TY CỔ PHẦN BẢO VỆ THỰC VẬT SÀI GÒN
Saigon Plant Protection Joint Stock Company

INTERIM CONSOLIDATED FINANCIAL STATEMENTS
QUARTER 3.2026

2026

Saigon Plant Protection Joint Stock Company
Nguyen Van Quy Quarter 1, Tan Thuan Ward, HCMC

Form: B 01 - DN/HN
(Attached to Circular No. 43/2026/TT-BTC dated April 20, 2026, of the Minister of Finance)

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
At as September 30, 2026

Unit: Viet Nam Dong

ASSETS	Code	30/09/2026	01/01/2026
A. CURRENT ASSETS (100=110+120+130+140+150+160)	**100**	**366,619,143,268**	**353,720,269,034**
I. Cash and cash equivalents	**110**	**23,962,850,840**	**24,368,995,291**
1. Cash	111	23,962,850,840	22,368,735,017
2. Cash equivalents	112	-	2,000,260,274
II. Short-term investments	**120**	**3,116,449,315**	**4,518,443,836**
1. Held-to-maturity investments	123	3,116,449,315	4,518,443,836
III. Short-term receivables	**130**	**120,605,320,944**	**94,360,949,172**
1. Short-term trade receivables	131	133,454,573,170	106,842,090,824
2. Short-term prepayments to suppliers	132	1,563,393,724	3,204,239,811
3. Other short-term receivables	135	5,614,611,109	5,292,291,467
4. Provision for short-term doubtful debts	136	(20,027,257,059)	(20,977,672,930)
IV. Inventories	**140**	**199,850,239,129**	**214,059,776,045**
1. Inventories	141	220,084,044,186	228,041,283,599
2. Provision for devaluation of inventories	142	(20,233,805,057)	(13,981,507,554)
V. Other short-term assets	**160**	**19,084,283,040**	**16,412,104,690**
1. Short-term deferred expenses	161	1,842,737,960	1,114,166,717
2. Deductible VAT	162	15,063,611,315	14,493,523,155
3. Taxes and other receivables from the State budget	163	2,177,933,765	804,414,818
B. NON-CURRENT ASSETS (200=210+220+240+250+260+270)	**200**	**51,930,616,111**	**57,098,586,163**
I. Long-term receivables	**210**	**443,610,060**	**431,950,914**
1. Other long-term receivables	215	443,610,060	431,950,914
II. Fixed assets	**220**	**24,631,835,180**	**26,402,547,528**
1. Tangible fixed assets	221	20,271,005,399	21,936,183,468
- Historical cost	*222*	151,594,522,679	151,622,085,060
- Accumulated depreciation	*223*	(131,323,517,280)	*(129,685,901,592)*
2. Intangible fixed assets	227	4,360,829,781	4,466,364,060
- Historical cost	*228*	9,111,423,802	9,111,423,802
- Accumulated depreciation	*229*	(4,750,594,021)	*(4,645,059,742)*
III. Long-term biological assets	**230**	-	-
IV. Investment properties	**240**	-	**47,009,698**
- Historical costs	241	1,996,692,230	1,987,525,446
- Accumulated depreciation	242	(1,996,692,230)	*(1,940,515,748)*
V. Long-term assets in progress	**250**	**4,221,533,900**	**4,403,352,082**
1. Construction in progress	252	4,221,533,900	4,403,352,082
VI. Long-term investments	**260**	-	
VII. Other long-term assets	**270**	**22,633,636,971**	**25,813,725,941**
1. Long-term deferred expenses	271	14,770,603,957	14,823,607,802
2. Deferred income tax assets	272	7,863,033,014	10,990,118,139
TOTAL ASSETS (280 = 100 + 200)	**280**	**418,549,759,379**	**410,818,855,197**

Saigon Plant Protection Joint Stock Company
Nguyen Van Quy Quarter 1, Tan Thuan Ward, HCMC

Form: B 01 - DN/HN
(Attached to Circular No. 43/2026/TT-BTC dated April 20, 2026, of the Minister of Finance)

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
At as September 30, 2026 (Continued)

Unit: Viet Nam Dong

CAPITAL	Code	30/09/2026	01/01/2026
C. LIABILITIES (300=310+330)	**300**	**254,435,349,101**	**273,113,329,539**
I. Current liabilities	**310**	**248,525,304,303**	**267,008,180,741**
1. Short-term trade payables	311	132,010,208,680	112,795,831,786
2. Short-term prepayments from customers	312	310,843,790	218,874,457
3. Dividend and profit payables	313	1,386,471,250	1,412,331,250
4. Taxes and other payables to State budget	314	3,127,020,556	2,337,588,441
5. Payables to employees	315	25,239,026,914	15,751,642,368
6. Short-term accrued expenses	316	14,955,850,240	16,865,319,141
7. Other short-term payables	320	11,347,572,421	7,067,929,008
8. Short-term borrowings and finance lease liabilities	321	60,015,344,567	110,434,698,405
9. Bonus and welfare fund	322	132,965,885	123,965,885
II. Non-current liabilities	**330**	**5,910,044,798**	**6,105,148,798**
1. Other long-term payables	338	896,750,000	1,091,854,000
2. Deferred income tax liabilities	339	5,013,294,798	5,013,294,798
D. OWNER'S EQUITY (400=410+430)	**400**	**164,114,410,278**	**137,705,525,658**
I. Owner's equity	**410**	**164,114,410,278**	**137,705,525,658**
1. Contributed capital	411	105,300,000,000	105,300,000,000
- Ordinary shares with voting rights		*105,300,000,000*	*105,300,000,000*
2. Share Premium	412	782,715,818	782,715,818
3. Exchange rate differences	417	14,047,295,649	14,409,438,265
4. Development and investment funds	418	62,557,331,487	62,557,331,487
5. Retained earnings	421	(29,167,137,343)	(55,184,569,968)
- Retained earnings accumulated till the end of the previous period	*421a*	*(55,184,569,968)*	(71,071,654,817)
- Retained earnings of the current period	*421b*	*26,017,432,625*	15,887,084,849
6. Non – Controlling Interests	429	10,594,204,667	9,840,610,056
TOTAL CAPITAL (430 = 300 + 400)	**440**	**418,549,759,379**	**410,818,855,197**

Approved on October 28 ,2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Dinh Hoang Phat	Phung Thai Phuong Trang	DIRECTOR Dieu Quang Trung

M.S.D.N: 0300632... CÔNG TY CỔ PHẦN BẢO VỆ THỰC VẬT SÀI GÒN THÀNH PHỐ HỒ CHÍ MINH

Saigon Plant Protection Joint Stock Company

Nguyen Van Quy Quarter 1, Tan Thuan Ward, HCMC

Form: B 02 – DN/HN

(Attached to Circular No. 43/2026/TT-BTC dated April 20, 2026, of the Minister of Finance)

CONSOLIDATED STATEMENT OF INCOME

For the period from 1/1/2026 to 30/9/2026

Unit: Viet Nam Dong

ITEMS	Code	QUARTER 3		Cumulative from the beginning of the year to the end of the quarter	
		Year 2026	Year 2025	From 01.01.2026 to 30.09.2026	From 01.01.2025 to 30.09.2025
1. Revenue from sales of goods and rendering of services	**01**	**215,161,921,510**	**236,913,040,603**	**743,402,065,711**	**725,592,567,356**
2. Revenue deductions	02	1,204,557,536	1,528,021,890	4,373,909,679	10,953,978,059
3. Net revenue from sales of goods and rendering of services	**10**	**213,957,363,974**	**235,385,018,713**	**739,028,156,032**	**714,638,589,297**
4. Cost of goods sold and services rendered	**11**	**176,427,938,752**	**193,815,504,262**	**595,368,021,695**	**576,876,596,024**
5. Gross profit from sales of goods and rendering of services	**20**	**37,529,425,222**	**41,569,514,451**	**143,660,134,337**	**137,761,993,273**
6. Gain/(loss) on liquidation or disposal of investment properties	21				
7. Financial income	22	1,709,380,486	3,655,519,596	4,425,095,294	9,103,835,640
8. Financial expense	23	8,729,992,495	12,470,292,666	26,849,707,383	42,591,945,997
In which: Interest expense	24	*1,098,698,468*	*1,573,908,550*	*3,780,177,653*	*5,777,162,555*
9. Selling expense	25	20,176,240,740	17,157,169,343	68,300,404,378	62,212,436,568
10. General and administrative expense	26	8,437,617,947	9,806,382,078	24,756,943,150	26,703,397,708
11. Net profit from operating activities	**30**	**1,894,954,526**	**5,791,189,960**	**28,178,174,720**	**15,358,048,640**
12. Other income	31	2,166,848,132	1,455,902,802	4,335,008,210	3,672,928,171
13. Other expense	32	225,658,274	944,845,532	588,640,582	2,639,567,082
14. Other profit	**40**	**1,941,189,858**	**511,057,270**	**3,746,367,628**	**1,033,361,089**
15. Total net profit before tax	**50**	**3,836,144,384**	**6,302,247,230**	**31,924,542,348**	**16,391,409,729**
16. Current corporate income tax expense	51	809,559,685	926,883,066	3,061,542,202	3,697,994,086
17. Deferred corporate income tax expense	52	(191,350,522)	126,855,974	2,036,172,910	286,551,470
18. Profit after corporate income tax	**60**	**3,217,935,221**	**5,248,508,190**	**26,826,827,236**	**12,406,864,173**
19. Profit after tax attributable to owners of the parent	**61**	**3,074,395,773**	**5,123,747,090**	**26,051,883,545**	**12,671,489,931**
20. Profit after tax attributable to non-controlling interest	**62**	**143,539,448**	**124,761,100**	**774,943,691**	**(264,625,758)**
21. Basic earnings per share	**70**	**292**	**487**	**2,474**	**1,203**

Approved on October 28, 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Dinh Hoang Phat	Phung Thai Phuong Trang	Dieu Quang Trung

M.S.D.N: 0300632223 CÔNG TY CỔ PHẦN BẢO VỆ THỰC VẬT SÀI GÒN THÀNH PHỐ HỒ CHÍ MINH DIRECTOR

Saigon Plant Protection Joint Stock Company
Nguyen Van Quy Quarter 1, Tan Thuan Ward, HCMC

Form: B 03 - DN/HN
(Attached to Circular No. 43/2026/TT-BTC dated April 20, 2026, of the Minister of Finance)

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS
(Direct method)
For the period from 1/1/2026 to 30/9/2026

Unit: Viet Nam Dong

ITEMS	Code	Cumulative from 01/01/2026 to 30/09/2026	Cumulative from 01/01/2025 to 30/09/2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Proceeds from sales of goods and rendering of services and other revenues	01	767,554,840,257	763,177,244,851
2. Cash paid to suppliers	02	(604,175,571,761)	(630,835,988,959)
3. Cash paid to employees	03	(51,297,027,025)	(45,850,946,054)
4. Interests paid	04	(3,770,066,274)	(6,097,435,125)
5. Corporate income tax paid	05	(1,532,425,882)	(2,742,011,207)
6. Other receipts from operating activities	06	15,464,814,592	8,588,120,041
7. Other payments on operating activities	07	(72,692,938,900)	(56,097,341,018)
Net cash flow from operating activities	***20***	***49,551,625,007***	***30,141,642,529***
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Purchase or construction of fixed assets and other long-term assets	21	(1,263,578,853)	-
2. Proceeds from disposals of fixed assets and other long-term assets	22	162,777,778	1,098,710,000
3. Loans and purchase of debt instruments from other entities	23	(6,116,449,315)	-
4. Collection of loans and resale of debt instrument of other entities	24	7,500,000,000	-
5. Interest and dividend received	27	183,549,802	47,131,051
Net cash flow from investing activities	***30***	***466,299,412***	***1,145,841,051***
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	144,659,886,038	283,382,221,014
2. Repayment of principal	34	(195,079,239,876)	(300,899,507,261)
3. Repayment of financial principal	35	-	(262,004,948)
4. Dividends and profits paid to owners	36	(24,840,000)	(638,648,000)
Net cash flow from financing activities	***40***	***(50,444,193,838)***	***(18,417,939,195)***
Net cash flows in the period (20+30+40)	**50**	**(426,269,419)**	**12,869,544,385**
Cash and cash equivalents at the beginning of the period	**60**	**24,368,995,291**	**6,671,135,245**
Effect of exchange rate fluctuations	61	20,124,968	333,510,521
Cash and cash equivalents at the end of the period	**70**	**23,962,850,840**	**19,874,190,151**

Approved on October 28 ,2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Dinh Hoang Phat	Phung Thai Phuong Trang	DIRECTOR Dieu Quang Trung

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period from 1/1/2026 to 30/9/2026

Unit: Viet Nam dong

I. GENERAL INFORMATION OF THE COMPANY

Form of capital ownership : Share capital

Saigon Plant Protection Joint Stock Company was established and operates under the Enterprise Registration Certificate No. 0300632232 issued by the Ho Chi Minh City Department of Planning and Investment (now the Ho Chi Minh City Department of Finance), which was first granted on June 14, 2008, and most recently amended for the eleventh time on September 3, 2025.

The Company's head office is located at: Nguyen Van Quy Street, Quarter 1, Tan Thuan Ward, Ho Chi Minh City, Vietnam.

The Company's registered charter capital is VND 105,300,000,000. At as September 30, 2026, the fully contributed charter capital amounted to VND 105,300,000,000, equivalent to 10,530,000 ordinary shares with a par value of VND 10,000 per share.

At as September 30, 2026, the total number of employees of the Parent Company and its subsidiaries was 365 (December 31, 2025: 373).

Business field: Manufacturing and Commercial Trading

Business activities

Main business activities of the Company include:

- Manufacturing of pesticides and other chemical products used in agriculture
- Trading of chemicals (except highly toxic chemicals);
- Trading of fertilizers, veterinary drugs for aquatic animals, and plant protection drugs.

Corporate structure

The Group's subsidiaries consolidated in the financial statements as at 30/09/2026 include:

Company Name	Adress	Capital Contribution Ratio	Ownership Ratio	Main Activities
Saigon-Lao Plant Protection Sole Co.Ltd	Laos	100%	100%	Trading of plant protection products
Saigon Plant Protection Joint Stock Company (Cambodia)	Cambodia	100%	100%	Trading of plant protection products
Moc Hoa Joint Stock Trading Company	Tay Ninh Province	61.74%	61.74%	Export labor supply, trade brokerage, trading of agricultural product, fertilizers, and plant protection products.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

The annual accounting period commences on January 1 and ends on December 31.

The Company maintains its accounting records in Vietnam Dong (VND).

III. STANDARDS AND APPLICABLE ACCOUNTING POLICIES

Applicable Accounting Policies: The Company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with the regulations of each standard and supplementary document, as well as with current Accounting Standards and Accounting System.

IV. THE COMPANY'S STANDARDS AND APPLICABLE

1. Basis for preparing financial statements

The Interim Consolidated Financial Statements are prepared based on consolidating the Interim Separate Financial Statements of the Company and the Interim Financial Statements of its subsidiaries under its control as at 30/06/2026. Control right is achieved when the Company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

The interim financial statements of the subsidiaries are prepared using accounting policies consistent with those adopted by the Company. Where necessary, adjustments are made to the interim financial statements of the subsidiaries to ensure consistency with the accounting policies adopted by the Company and its subsidiaries.

Significant intercompany balances, income and expenses, including unrealized gains and losses arising from intercompany transactions, are eliminated in the preparation of the interim consolidated financial statements.

Non-controlling interests
Non-controlling interests represent the portion of the profit or loss and net assets of a subsidiary that is not attributable to the Company.

2. Accounting Estimates

The preparation of the interim financial statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and the relevant statutory requirements relating to the preparation and presentation of interim financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and contingent liabilities as of the reporting date, and the reported amounts of revenue and expenses during the reporting period.

The significant estimates and assumptions applied in the preparation of these interim financial statements include:

- Allowance for doubtful receivables;
- Allowance for inventory obsolescence;
- Classification of, and impairment provision for, financial investments;
- Estimated useful lives of fixed assets;
- Amortization periods of prepaid expenses;
- Corporate income tax estimates.

The estimates and underlying assumptions are continually evaluated based on historical experience and other relevant factors, including expectations of future events that are considered reasonable under the prevailing circumstances and that may have a material impact on the Company's interim financial statements.

3. Translation of financial statements prepared in foreign currencies into Vietnam Dong

Financial statements prepared in foreign currencies are translated into financial statements presented in Vietnam Dong using the following exchange rates: assets and liabilities are translated at the average bank transfer buying and selling exchange rates of the commercial bank with which the Company regularly transacts as of the end of the reporting period; owner's contributed capital is translated at the exchange rates prevailing on the dates of capital contribution; and the statement of profit or loss and the statement of cash flows are translated at the actual exchange rates prevailing on the transaction dates or the average exchange rates for the accounting period.

4. Cash and cash equivalents

Cash comprises cash on hand, demand deposits and monetary gold held as a reserve asset, exclusive of gold classified as inventories and used as raw materials for production of goods for sale.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

5. Financial investments

Held-to-maturity investments comprise term deposits with banks (including treasury bills, promissory notes, and certificates of deposit), bonds, redeemable preference shares that the issuer is obligated to repurchase at a specified future date, loans, and other held-to-maturity investments. These investments are held until maturity for the purpose of earning periodic interest income.

An allowance for impairment of held-to-maturity investments is recognized based on their recoverability in accordance with the regulations on the recognition of allowances for doubtful receivables prescribed by the prevailing laws.

6. Receivables

Receivables are monitored in detail by maturity, debtor, original currency, and other criteria as required for the Company's management purposes. Receivables are classified as current or non-current in the financial statements based on their remaining maturities as of the reporting date.

An allowance for doubtful receivables is recognized for receivables that are overdue in accordance with the terms specified in economic contracts, loan agreements, contractual commitments, or debt commitments, as well as for receivables that are not yet due but are considered unlikely to be recoverable. The allowance for overdue receivables is determined based on the original repayment schedule stipulated in the initial sales contracts, without taking into account any debt rescheduling or extensions agreed upon between the parties. An allowance is also recognized for receivables that are not yet due where the debtor has entered into bankruptcy or liquidation proceedings, has been declared missing or has absconded, or where the estimated loss is considered likely to occur.

7. Inventories

Inventories are initially recognized at cost, which comprises purchase costs, conversion costs, and other directly attributable costs incurred in bringing the inventories to their present location and condition. After initial recognition, at the date of the financial statements, inventories are carried at the lower of cost and net realizable value whenever the net realizable value is lower than cost.

Net realizable value is estimated based on the expected selling price of inventories less the estimated costs of completion and the estimated costs necessary to make the sale.

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

Inventories are accounted for using the perpetual inventory system.

The value of work in progress at the end of the reporting period is determined based on the actual production costs incurred for each category of unfinished products.

An allowance for inventory obsolescence is recognized at the end of each reporting period for the excess of the cost of inventories over their net realizable value.

8. Fixed assets

Tangible fixed assets and intangible fixed assets are initially recognized at cost. During the course of use, tangible fixed assets and intangible fixed assets are carried at cost, accumulated depreciation or accumulated amortization, and net book value.

Subsequent Measurement

If subsequent expenditure incurred after the initial recognition of tangible fixed assets increases the future economic benefits expected to be derived from the use of the tangible fixed assets beyond their originally assessed standard of performance, such expenditure is capitalized as an addition to the cost of the tangible fixed assets.

Other expenditure incurred after the tangible fixed assets have been put into use, such as repair, maintenance and overhaul costs, is recognized in the statement of profit or loss in the period in which the expenditure is incurred.

Depreciation of tangible fixed assets is calculated using the straight-line method over the estimated useful lives of the assets as follows:

- Buildings and architectural objects	05 - 25 years
- Machinery and equipment	03 - 10 years
- Means of transport	05 - 09 years
- Management equipment and instruments	03 - 08 years
- Other fixed assets	05 - 06 years
- Land use rights	50 years
- Computer software	03 years
- Copyrights and patents	05 years

9. Investment property

Investment property is initially recognized at cost.

Investment property held under operating leases is carried at cost, accumulated depreciation and net book value. Depreciation is calculated using the straight-line method over the following estimated useful life:

- Buildings and architectural objects	15 years

10. Construction in progress

Construction in progress comprises fixed assets under acquisition and construction that have not been completed as of the end of the accounting period and are recognized at cost. Such costs include construction costs, machinery and equipment installation costs, and other directly attributable costs.

11. Operating leases

Operating leases are leases of fixed assets under which substantially all the risks and rewards incidental to ownership of the assets remain with the lessor. Lease payments under operating leases are recognized in the statement of profit or loss on a straight-line basis over the lease term.

12. Business Cooperation Contract (BCC)

A Business Cooperation Contract (BCC) is a contractual arrangement between two or more parties to jointly conduct an economic activity without establishing a separate legal entity. Such activity may be jointly controlled by the contributing parties under the joint venture agreement or controlled by one of the participating parties.

Cash or assets received from other parties as contributions to a Business Cooperation Contract (BCC) are accounted for as payables. Cash or assets contributed by the Company to a Business Cooperation Contract (BCC) are recognized as receivables.

Accounting method: In accordance with the terms of the BCC, the parties share profits and losses based on the operating results of the BCC. The Company recognizes in the statement of profit or loss its respective share of revenue, expenses, and profit in accordance with the BCC agreement or notifications issued by the BCC.

The Company is responsible for maintaining the accounting records of the BCC and, on behalf of the other parties, fulfilling the BCC's obligations to the State Budget, carrying out tax finalization, and reallocating such obligations to the other parties in accordance with the terms of the BCC.

13. Deferred expenses

Deferred expenses are expenses incurred that relate to the operating results of multiple accounting periods and are allocated to operating results in subsequent accounting periods.

The recognition and allocation of long-term deferred expenses to production and business expenses of each accounting period are based on the nature and significance of each type of expense to select an appropriate allocation method and basis.

The Company's deferred expenses include:

- Prepaid land costs comprise prepaid land rental, including costs related to leased land for which the Company has obtained the Land Use Right Certificate but which do not qualify for recognition as intangible fixed assets in accordance with Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on April 25, 2013 guiding the management, use and depreciation of fixed assets, and other costs incurred in connection with securing the use of leased land. These costs are recognized in the statement of profit or loss on a straight-line basis over the land lease term.

- Tools and supplies comprise assets held by the Company for use in the normal course of business, with the cost of each asset being less than VND 30 million and therefore not qualifying for recognition as fixed assets under the prevailing regulations. The cost of tools and supplies is allocated on a straight-line basis over a period ranging from 03 months to 36 months.

- Warehouse rental expenses are recognized at cost and allocated on a straight-line basis over a period not exceeding 12 months.

- Major repair expenses are allocated on a straight-line basis over a period ranging from 24 months to 36 months.

- Other long-term deferred expenses comprise software service costs and are allocated on a straight-line basis over a period ranging from 24 months to 36 months.

14. Payables

Payables are monitored by payment term, creditor, original currency, and other factors in accordance with the Company's management requirements. Payables are classified as current or non-current in the financial statements based on their remaining terms as of the reporting date.

15. Dividends and profit payable

Dividends and profits payable (in cash or non-cash assets) are recognized when the Company has no discretion to avoid the obligation to pay dividends or distribute profits to shareholders or capital contributors in accordance with the relevant laws and regulations.

16. Borrowings and finance lease liabilities

Borrowings and finance lease liabilities are monitored by lender, loan agreement, and repayment term of each borrowing and finance lease liability.

17. Borrowing costs

Borrowing costs are recognized as production and business expenses in the period in which they are incurred, except for borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, which are capitalized as part of the cost of such assets when the capitalization criteria specified in Vietnamese Accounting Standard No. 16 – Borrowing Costs are met. In addition, for specific borrowings obtained for the construction of tangible fixed assets or investment property, borrowing costs are capitalized even when the construction period is less than 12 months.

18. Accrued expenses

Amounts payable for goods and services received from suppliers or provided to customers during the reporting period but not yet paid, together with other payables such as sales discounts, promotional expenses and borrowing interest, are recognized as production and business expenses of the reporting period.

The recognition of accrued expenses as production and business expenses of the reporting period is made in accordance with the matching principle between revenue and expenses incurred during the period. Accrued expenses are subsequently settled based on the actual costs incurred. Any difference between the accrued amount and the actual costs incurred is adjusted by increasing or decreasing the expenses of the relevant departments.

19. Unearned revenue

Unearned revenue comprises revenue received in advance, such as amounts received from customers in advance for one or more accounting periods relating to the lease of assets.

Unearned revenue is recognized as revenue from the sale of goods and rendering of services in the amounts determined to be appropriate for each accounting period.

20. Owner's equity

Owner's contributed capital is recognized based on the amount of capital actually contributed by the owners.

Share premium represents the difference between the par value of shares, the direct costs attributable to the issuance of shares, and the issue price of shares (including the reissuance of treasury shares). Share premium may be positive (where the issue price exceeds the par value of shares and the direct costs attributable to the share issuance) or negative (where the issue price is lower than the par value of shares and the direct costs attributable to the share issuance).

Undistributed earnings after tax reflect the Company's operating results (profit or loss) after corporate income tax, as well as the appropriation of profits or the treatment of accumulated losses.

21. Revenue

Revenue is recognized when it is probable that the economic benefits associated with the transaction will flow to the Company and the amount of revenue can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts, sales discounts, and sales returns. The following specific recognition criteria must also be satisfied before revenue is recognized:

Revenue from the sale of goods

- The significant risks and rewards of ownership of the products or goods have been transferred to the buyer;
- The Company no longer retains the right to manage the goods as the owner or exercise control over the goods.

Revenue from the rendering of services

- The stage of completion of the transaction at the reporting date can be determined.

Financial income

Revenue arising from interest, royalties, dividends, profit distributions and other financial income is recognized when the following two (2) conditions are simultaneously satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of revenue can be measured reliably.

Dividends and profit distributions are recognized when the Company's right to receive dividends or profit distributions arising from capital contributions is established.

22. Revenue deductions

Revenue deductions arising during the period from the sale of goods and the rendering of services include trade discounts, sales discounts and sales returns.

Sales discounts and sales returns arising in the same period in which the products or goods are sold are deducted from the revenue of the period in which they arise. Where products, goods or services have been sold in previous periods but the related revenue deductions arise in subsequent periods, such deductions are recognized as reductions of revenue in accordance with the following principle: if they arise before the issuance date of the separate interim financial statements, they are recognized as reductions of revenue in the separate interim financial statements for the reporting period (the previous period); if they arise after the issuance date of the separate interim financial statements, they are recognized as reductions of revenue in the period in which they arise (the subsequent period).

23. Cost of goods sold and services rendered

Cost of goods sold and services rendered comprises the total costs incurred for products, goods, materials sold and services rendered to customers during the period, and is recognized in accordance with the revenue generated during the period while ensuring compliance with the prudence principle. Losses of materials and goods in excess of normal levels, costs in excess of normal levels, direct labour costs and fixed manufacturing overheads not allocated to the cost of inventories, allowances for inventory obsolescence relating to inventory losses after deducting the portion for which the relevant organizations and individuals are responsible, and similar items are fully and promptly recognized as cost of goods sold during the period, even if the products or goods have not yet been determined as sold.

24. Items reducing the cost of goods sold arising during the period

Items reducing cost of goods sold arising during the period include trade discounts, sales discounts, and sales returns.

Trade discounts, sales discounts, and sales returns arising in the same period in which products, goods, or services are sold are recognized as reductions of revenue in the period in which they arise. Where products, goods, or services have been sold in previous periods but the related revenue deductions arise in subsequent periods, such deductions are recognized as reductions of revenue in accordance with the following principle: if they arise before the issuance date of the separate financial statements, they are recognized as reductions of revenue in the separate financial statements for the reporting period (the previous period). If they arise after the issuance date of the financial statements, they are recognized as reductions of revenue in the period in which they arise (the subsequent period).

25. Financial expenses

Financial expenses include:

- Expenses or losses relating to financial investment activities;
- Interest expenses on borrowings, borrowing costs, interest on deferred payment purchases, and interest on finance leases;
- Settlement discounts granted to customers;
- Losses arising from the sale of foreign currencies and foreign exchange losses.

The above expenses are recognized based on the total amount incurred during the period and are not offset against financial income.

26. Selling expenses and general and administrative expenses

Selling expenses reflect the actual expenses incurred in the process of supplying goods and rendering services.

General and administrative expenses reflect the actual expenses incurred in the general administration of the Company.

27. Disposal and liquidation of fixed assets

Income from the disposal and liquidation of fixed assets is recognized in the interim statement of profit or loss when substantially all the risks and rewards incidental to ownership have been transferred to the purchaser.

Gains or losses arising from the disposal and liquidation of fixed assets are determined as the difference between the proceeds and the costs directly attributable to the disposal of the fixed assets and the net book value of the fixed assets. Such gains or losses are presented on a net basis in the Statement of profit or loss for the period.

28. Corporate income tax

a) Deferred income tax assets and deferred income tax

Deferred income tax assets are determined based on the total deductible temporary differences and the deductible amounts of tax losses and unused tax incentives carried forward to subsequent years. Deferred income tax liabilities are determined based on taxable temporary differences.

Deferred income tax assets and deferred income tax liabilities are determined using the current corporate income tax rate, based on the tax rates and tax laws that are effective as of the end of the accounting period.

Deferred income tax assets are recognized only to the extent that it is probable that sufficient future taxable profits will be available against which the deductible temporary differences can be utilized. Deferred income tax assets are reduced to the extent that it is no longer probable that the related tax benefits will be realized.

b) Current corporate income tax expense and deferred

Current corporate income tax expense comprises current corporate income tax expense determined in accordance with the Law on Corporate Income Tax. In particular:

- Current corporate income tax expense is determined based on taxable income for the period and the applicable corporate income tax rate for the current accounting period.
- Deferred corporate income tax expense is determined based on deductible temporary differences, taxable temporary differences and the applicable corporate income tax rate.
- Current corporate income tax expense is not offset against deferred corporate income tax expense.

c) Current corporate income tax rate

During the accounting period ended September 30, 2026, the Company applies a corporate income tax rate of 20% to its business activities subject to corporate income tax.

29. Earnings per share

Basic earnings per share are calculated by dividing the profit or loss after tax attributable to the Company's ordinary shareholders (after adjustments for appropriations to the Bonus and Welfare Fund and the Executive Management Bonus Fund) by the weighted average number of ordinary shares outstanding during the period.

30. Related parties

Parties are considered to be related if one party can control or exercise significant influence over the other party in making financial and operating policy decisions. The Company's related parties include:

- Entities that directly, or indirectly through one or more intermediaries, control the Company, are controlled by the Company, or are under common control with the Company, including the parent company, subsidiaries and associates;
- Individuals who directly or indirectly hold voting rights in the Company and have significant influence over the Company, key management personnel of the Company, and close members of the families of such individuals;
- Entities in which the individuals referred to above directly or indirectly hold a substantial voting interest or over which they exercise significant influence;
- Other entities and individuals are identified as related parties in accordance with the prevailing laws and regulations.

31. Other accounting principles and methods

a) Method of recognizing non-controlling interests

Non-controlling interests are determined based on the ownership interests of the non-controlling shareholders in the subsidiaries and the corresponding share of profit after corporate income tax attributable to such ownership interests.

b) Method of eliminating intercompany transactions

All intercompany transactions, balances and items arising among entities within the Group are eliminated in the preparation of the consolidated financial statements, including transactions relating to the purchase and sale of inventories, purchase and sale of tangible fixed assets, intercompany borrowings and loans, intercompany dividends/profit distributions, intercompany receivables and payables, and revenue and expenses arising between member entities.

V. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

1. CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
Cash	669,106,294	1,164,290,574
Demand deposits	23,240,272,838	21,204,444,443
Cash in transit	53,471,708	-
Cash equivalents	-	2,000,260,274
Total	**23,962,850,840**	**24,368,995,291**

(*) As at 30/09/2026, cash in transit represents amounts transferred by customers to the Company for payment but not yet credited to the Company's bank accounts. The Company received these amounts on 01/10/2026.

At September 30, 2026, the cash equivalents are deposits with term deposits, detail:

	Currency	Interest rate	30/09/2026	01/01/2026
Demand deposits				
Vietnam Bank for Agriculture and Rural Development	VND	0.20%	4,074,112,425	2,650,397,102
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Long An Branch	VND	0.20%	112,871,648	2,060,605,905
Vietnam Joint Stock Commercial Bank for Industry and Trade - Long An Branch	VND	0.20%	2,314,453,669	2,547,740,153
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Sai Gon Branch	VND	0.20%	948,322,752	1,287,904,697
ACLEDA Bank Plc.	USD	0.10%	6,909,172,482	2,484,355,989
Vietnam Joint Stock Commercial Bank for Industry and Trade - Long An Branch	USD	0.10%	4,352,438,048	4,510,224,705
Sai Gon Thuong Tin Bank Cambodia Limited	USD	0.10%	1,053,081,274	1,037,997,809
Lao - Viet Bank	KIP	0.10%	972,496,102	2,374,930,926
VietinBank (Lao) Ltd	KIP	0.10%	666,394,507	1,236,564,556
Joint Stock Commercial Bank for Investment and Development of Vietnam - Yangon Branch	MMK	0.10%	12,133,368	3,259,368
Others			1,824,796,563	1,010,463,233
Total			**23,240,272,838**	**21,204,444,443**

2. FINANCIAL INVESTMENTS

a) *Held-to-maturity investments*

	30/09/2026			01/01/2026		
	Value	Recoverable amount	Provision	Value	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
Term deposit						
- Principal balance	3,000,000,000	3,000,000,000	-	4,500,000,000	4,500,000,000	-
- Accrued interest balance	116,449,315	116,449,315	-	18,443,836	18,443,836	-
	3,116,449,315	**3,116,449,315**	**-**	**4,518,443,836**	**4,518,443,836**	**-**

(*) As of Septemer 30, 2026, held-to-maturity investments comprised a 6-month term deposit of VND 3,000,000,000 placed with the Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Long An Branch, bearing an interest rate of 7.7% per annum.

3. TRADE RECEIVABLES

	30/09/2026		01/01/2026	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
Others	***133,454,573,170***	***(18,279,093,807)***	***106,842,090,824***	***(20,093,646,841)***
Sear Kim Sru Agent	4,123,270,874	-	6,161,460,359	-
Houy Heang Agent	3,434,141,960	-	4,031,573,344	-
Chhun Hong Agent	6,530,869,215	-	4,396,915,705	-
Nang May Km 15-Hoại Kong Agent	1,421,612,690	-	113,616,700	-
Shwe Dar Company Limited	1,102,891,054	1,102,891,054	1,117,175,188	(1,055,403,459)
Son - Hai Business Household	2,613,130,000	(1,713,130,000)	2,613,130,000	(1,713,130,000)
Vo Hoang Dung Agent	-	-	925,436,778	-
Truong Thi Hue Agent	-	-	2,438,000,900	-
Dao Cong An Agricultural Supplies Store	1,829,468,542	(1,829,468,542)	2,045,068,542	(2,045,068,542)
Long Huy Bao Trading Service Co., Ltd.	3,275,568,294	(3,275,568,294)	3,275,568,294	(3,275,568,294)
Nguyen Thanh Hung Agent	3,386,983,683	(3,386,983,683)	3,386,983,683	(3,386,983,683)
Others	105,736,636,858	(9,176,834,342)	76,337,161,331	(8,617,492,863)
Total	**133,454,573,170**	**(18,279,093,807)**	**106,842,090,824**	**(20,093,646,841)**

(*) During the period, the Company reversed the allowance for doubtful receivables as certain customers fulfilled their payment commitments under scheduled debt recovery arrangements, thereby reducing the risk of uncollectible receivables. After reviewing and assessing the recoverability of receivables as of September 30, 2026, the Company determined that the required allowance was lower than that at the beginning of the period and accordingly reversed the allowance in accordance with the prevailing regulations.

4. SHORT-TERM ADVANCE

	30/09/2026		01/01/2026	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
Others	**1,563,393,724**	**(580,160,000)**	**3,204,239,811**	**(580,160,000)**
Close Friend Co., Ltd	419,760,000	(419,760,000)	419,760,000	(419,760,000)
Center for research - Consultation for Pesticide and Fertilizer Development	102,000,000	-	187,000,000	-
Lua Viet Tours Co., Ltd	-	-	706,343,475	-
Others	1,041,633,724	(160,400,000)	1,891,136,336	(160,400,000)
Total	**1,563,393,724**	**(580,160,000)**	**3,204,239,811**	**(580,160,000)**

5. OTHER RECEIVABLES

	30/09/2026		01/01/2026	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
a) Short-term				
Interest receivables from deposits and loans	-	-	18,704,110	-
Receivables from social insurance	49,245,383	-	53,612,412	-
Receivables from employees	514,578,517	-	536,300,118	-

Deposits	28,401,895	-	2,947,200,000	-
Receivable from contribution to the joint venture (*)	250,000,000	-	250,000,000	-
Payments made on behalf of others	4,772,385,314	(293,921,626)	1,486,474,827	(303,866,089)
	5,614,611,109	**(293,921,626)**	**5,292,291,467**	**(303,866,089)**

b) Long-term

Deposits	443,610,060	-	431,950,914	-
	443,610,060	**-**	**431,950,914**	**-**

c) Of which: Other receivables from related parties

Nuoc Viet Production Facility (*)	250,000,000	-	250,000,000	-
	250,000,000	**-**	**250,000,000**	**-**

(*) As at 30/09/2026, the remaining joint venture contribution to Nuoc Viet Production Establishment amounted to VND 250,000,000, equivalent to 80% of the contract value, pursuant to Business Cooperation Contract No. 01/2024/HĐLD dated 01/06/2024 and Appendix No. 01.2026/PL.HĐLD dated 01/01/2026. Under the arrangement, the Company appoints a manager who is responsible for making decisions on business-related matters. The cooperation term is until 31/12/2026, and profits are shared based on the actual capital contribution ratio.

6. DOUBTFUL DEBTS

	30/09/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Total value of receivables and debts that are overdue or not due but difficult to be recovered				
Short-term receivables	**20,405,868,914**	**1,231,413,481**	**22,336,495,491**	**2,242,848,650**
Nguyen Thanh Hung Agent	3,386,983,683	-	3,386,983,683	-
Long Huy Bao Trading Service Co., Ltd.	3,275,568,294	-	3,275,568,294	-
Thien An Plant Protection Co., Ltd.	1,310,622,033	-	1,310,622,033	-
Son - Hai Business Household	2,613,130,000	900,000,000	2,613,130,000	900,000,000
Others	9,819,564,904	331,413,481	11,750,191,481	1,342,848,650
Other receivables	**272,641,626**	**-**	**307,486,981**	**3,620,892**
Ho Ngoc Phuong	141,888,836	-	141,888,836	-
Others	130,752,790	-	165,598,145	3,620,892
Short-term advance	**580,160,000**	**-**	**580,160,000**	**-**
Close Friend Co.,Ltd	419,760,000	-	419,760,000	-
Others	160,400,000	-	160,400,000	-
Total	**21,258,670,540**	**1,231,413,481**	**23,224,142,472**	**2,246,469,542**

7. INVENTORIES

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Goods on consignment	-	-	3,446,156,330	-
Raw materials	59,831,905,892	(3,667,750,311)	70,557,452,132	(2,813,460,600)
Tools, supplies	56,255,130	-	13,243,599	-
Work in progress	-	-	11,069,100	-
Finished goods	99,346,110,693	(16,566,054,746)	98,629,552,067	(10,241,938,534)
Goods	60,849,772,471	-	55,383,810,371	(926,108,420)
Total	**220,084,044,186**	**(20,233,805,057)**	**228,041,283,599**	**(13,981,507,554)**

Certain inventories are pledged as collateral for borrowings as of the end of the reporting period (see Note 13 – Short-term Borrowings and Finance Lease Liabilities).

The Company recognized an additional allowance for inventory obsolescence as the net realizable value of certain inventory items was lower than their original cost, primarily due to fluctuations in market prices, prolonged storage periods, or reduced market demand.

8. CONSTRUCTION IN PROGRESS

	30/09/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Agricultural infrastructure project – 7.3-hectare project, Quarter 11, Kien Tuong Ward, Tay Ninh Province (*)	3,931,258,900.00	3,931,258,900	3,931,258,900	3,931,258,900
Acquisition of assets	290,275,000.00	290,275,000	290,275,000	290,275,000
Major repairs of tangible fixed assets	-	-	181,818,182	181,818,182
Total	**4,221,533,900**	**4,221,533,900**	**4,403,352,082**	**4,403,352,082**

(*) The agricultural infrastructure project covers 7.3 hectares (actual acquired area: 47,433 m²) in Quarter 11, Kien Tuong Ward, Tay Ninh Province. The land use rights relating to Land Plots No. 302, 843, 844 and 756, Map Sheet No. 6, with a total value of VND 3,931,258,900, were transferred and registered under the name of Mr. Nguyen Van Be Hai on behalf of the Company in accordance with Board of Directors' Resolution No. 36/NQ-HDQT dated October 29, 2019. However, the project has currently been suspended, and the Company has not yet made any decision regarding the treatment of this amount.

9. TANGIBLE FIXED ASSETS

	Buildings and architectural objects	Machinery, equipment	Means of transport	Management equipment and instruments	Other fixed assets	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	66,863,498,291	47,306,881,720	34,374,232,777	2,080,488,365	996,983,907	151,622,085,060
- Purchase in the period	-	980,909,091	282,979,840	-	-	1,263,888,931
- Liquidation, disposal	-	(959,206,000)	(347,666,048)	-	-	(1,306,872,048)
- Exchange rate differences from financial statement conversion	-	-	8,892,556	6,528,180	-	15,420,736
Ending balance	**66,863,498,291**	**47,328,584,811**	**34,318,439,125**	**2,087,016,545**	**996,983,907**	**151,594,522,679**
Accumulated depreciation						
Beginning balance	56,125,592,831	41,922,114,423	28,823,313,799	1,817,896,632	996,983,907	129,685,901,592
- Depreciation in the period	921,003,206	961,896,773	973,252,355	77,559,885	-	2,933,712,219
- Liquidation, disposal	-	(959,206,000)	(347,666,048)	-	-	(1,306,872,048)

- Exchange rate differences from financial statement conversion	-	-	6,213,834	4,561,683	-	10,775,517
Ending balance	**57,046,596,037**	**41,924,805,196**	**29,455,113,940**	**1,900,018,200**	**996,983,907**	**131,323,517,280**
Net carrying amount						
On the first day of the year	10,737,905,460	5,384,767,297	5,550,918,978	262,591,733	-	21,936,183,468
On the last day of the year	**9,816,902,254**	**5,403,779,615**	**4,863,325,185**	**186,998,345**	**-**	**20,271,005,399**

10. INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Copyrights and patents	Total
	VND	VND	VND	VND
Historical cost				
Beginning balance	7,999,969,934	728,278,868	383,175,000	9,111,423,802
Ending balance	**7,999,969,934**	**728,278,868**	**383,175,000**	**9,111,423,802**
Accumulated depreciation				
Beginning balance	3,533,605,874	728,278,868	383,175,000	4,645,059,742
- Depreciation in the period	105,534,279	-	-	105,534,279
Ending balance	**3,639,140,153**	**728,278,868**	**383,175,000**	**4,750,594,021**
Net carrying amount				
On the first day of the year	4,466,364,060	-	-	4,466,364,060
On the last day of the year	**4,360,829,781**	**-**	**-**	**4,360,829,781**

11. INVESTMENT PROPERTY HELD FOR LEASE

	Copyrights and patents	Total
	VND	VND
Historical cost		
Beginning balance	1,987,525,446	1,987,525,446
- Exchange rate differences from financial statement conversion	9,166,784	9,166,784
Ending balance	**1,996,692,230**	**1,996,692,230**
Accumulated depreciation		
Beginning balance	1,940,515,748	1,940,515,748
- Depreciation in the period	47,348,719	47,348,719
- Exchange rate differences from financial statement conversion	8,827,763	8,827,763
Ending balance	**1,996,692,230**	**1,996,692,230**
Net carrying amount		
On the first day of the year	47,009,698	47,009,698
On the last day of the year	**-**	**-**

- The historical cost of investment properties that were fully depreciated but remained leased at the end of the period was 1,996,692,230 VND.
- Revenue generated from investment properties during the period amounted to 40,551,102 VND (previous period: 60,547,859 VND).

12. DEFERRED EXPENSES

		30/09/2026	01/01/2026
		VND	VND
a)	***Short-term***	***1,842,737,960***	***1,114,166,717***
	Dispatched tools and supplies	384,574,386	309,439,813
	Repair expenses	188,754,457	75,798,432
	Insurance premiums	245,324,695	252,560,248
	Warehouse rental costs	410,897,427	287,589,127
	Others	613,186,995	188,779,097
b)	***Long-term***	***14,770,603,957***	***14,823,607,802***
	Land improvement costs for leased land	-	129,984,825
	Dispatched tools and supplies	337,494,573	184,586,573
	Repair expenses	2,228,289,492	2,049,125,160
	Hiep Phuoc land rental cost (*)	11,281,718,474	11,617,219,919
	Others	923,101,418	842,691,325
	Total	**16,613,341,917**	**15,937,774,519**

(*) This is the prepaid land rental cost for an area of 42,123 m2 in Lot C1 - C2 in Hiep Phuoc Industrial Park, Nha Be District, Ho Chi Minh City, under the land use right lease contract No. 80/HDTD.05 dated 27/06/2015, and the Appendix to Contract No. 09 dated 28/07/2008 between Saigon Plant Protection Joint Stock Company and Tan Industrial Development Joint Stock Company. The lease term is 44 years from June 27, 2005. This land use right lease agreement has been pledged as collateral for bank borrowings (see Note 13 for details).

13. SHORT-TERM BORROWINGS AND FINANCE LEASE LIABILITIES

	30/09/2026	During the period		01/01/2026
		Increase	Decrease	
	VND	VND	VND	VND
(1) Vietnam Bank for Agriculture and Rural Development - HCMC Branch (1)	57,257,384,567	115,437,682,909	142,073,632,951	83,893,334,609
(2) Joint Stock Commercial Bank for Foreign Trade of Vietnam - Sai Gon Branch	-	1,246,077,896	22,530,347,331	21,284,269,435
(3) Joint Stock Commercial Bank for Foreign Trade of Vietnam - Long An Branch		18,335,502,940	20,636,557,301	2,301,054,361
(4) Vietnam Joint Stock Commercial Bank for Industry and Trade - Long An Branch - Moc Hoa Transaction Office	2,741,960,000	9,640,622,293	9,838,702,293	2,940,040,000
(5) Personal Loan	16,000,000	-	-	16,000,000
Total	**110,434,698,405**	**144,659,886,038**	**195,079,239,876**	**60,015,344,567**

Detailed information relating to the short-term borrowings is presented below:

STT	Contract	Credit Limit	Annual Interest Rate	Loan Term	Maturity Date	Purpose of Borrowing	Collateral (*)	30/09/2026	01/01/2026
								VND	VND
(1)	Vietnam Bank for Agriculture and Rural Development - HCMC Branch								
	Credit Agreement No. 1700-LAV-202500276 dated May 26, 2025: Credit limit: VND 200,000,000,000; Interest rate: As specified in each drawdown notice; Loan term and maturity date: As specified in each drawdown notice; Purpose of borrowing: To supplement working capital for the trading of plant protection products and other business lines registered in accordance with applicable laws; Collateral (*): Mortgage of the land use rights, ownership of residential houses and other assets attached to land located at Lots C1–C3, Hiep Phuoc Industrial Park, Nha Be District, Ho Chi Minh City, pursuant to the Amendment and Supplement to the Mortgage Agreement on Land Use Rights and Assets Attached to Land No. 1700-LCL-201500653-03 dated May 8, 2026.							57,257,384,567	83,893,334,609
(2)	Vietnam Joint Stock Commercial Bank for Industry and Trade - Long An Branch								
	Credit Facility Loan Agreement No. 2499.0004/2025-HĐCVHM/NHCT700-MOCHOA dated 12/03/2025, with the following detailed terms: Credit limit: 37,000,000,000 VND; Agreement term: Until 17/06/2027; Loan term: As specified in each debt acknowledgment, but not exceeding 6 months; Lending interest rate: As specified in each debt acknowledgment; Purpose of the loan: To supplement working capital for the trading of petroleum products, general merchandise and agricultural supplies; Forms of loan security: Land use rights; all rights, interests and assets attached to land plots under Certificates No. BD 111029, U 862263, U 862395 and AB 065297.							2,741,960,000	2,940,040,000

14. SHORT-TERM TRADE PAYABLES

	30/09/2026	01/01/2026
	VND	VND
Other parties	***129,039,615,208***	***108,680,025,482***
Eastchem Co., Ltd	22,043,497,929	2,046,327,660
Kolon Global Corporation	-	4,448,217,280
Qingdao Higrow Chemicals Co., Ltd	7,893,997,020	-
Jiangsu Sinamyang International Group Co.,Ltd	28,277,578,845	12,520,665,408
Cji Overseas Import and Export Ltd.	2,400,552,000	12,213,869,850
Anhui Guangxin Agrochemical Co., Ltd	3,390,390,000	11,609,045,240
Ningbo Generic Chemical Co., Ltd	6,386,430,610	14,128,056,291
Upi Cropscience Co., Ltd	7,117,634,160	-
Gsp Crop Science Private Ltd	5,174,314,799	-
Quality Biz Chem India Private Ltd	4,188,476,619	1,225,503,192
Others	42,166,743,226	50,488,340,561
Related parties	***2,970,593,472***	***4,115,806,304***
Nam Long Phat Production and Trading Co., Ltd	2,970,593,472	4,115,806,304
Total	**132,010,208,680**	**112,795,831,786**

15. PREPAYMENTS FROM CUSTOMERS

	30/09/2026	01/01/2026
	VND	VND
Other parties	***310,843,790***	***218,874,457***
Ho Van Doan Household Business	-	39,623,329
Tuan Thom Agricultural Cooperative	-	70,453,425
Hoang Hung Phu Trading and Service Company Limited	187,657,000	-
Others	123,186,790	108,797,703
Total	**310,843,790**	**218,874,457**

16. DIVIDEND AND PROFIT PAYABLES

	30/09/2026	01/01/2026
	VND	VND
Dividend and profit payables (*)	1,386,471,250	1,412,331,250
	1,386,471,250	**1,412,331,250**

(*) During the period, the Company reclassified the dividends and profit payable balance from "Other payables" to "Dividends and profit payable" in the Balance Sheet in order to comply with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance. This reclassification did not affect the Company's total liabilities.

17. TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Receivable Balance at Beginning of Year	Payable Balance at Beginning of Year	Amount Payable During the Period	Amount Paid During the Period	Receivable Balance at End of Period	Payable Balance at End of Period
	VND	VND	VND	VND	VND	VND
Value-added tax	83,347,885	244,611,261	12,493,433,902	11,410,627,414	613,758,489	1,535,301,601
Domestic Value-added tax	*83,347,885*	*244,611,261*	*4,463,727,481*	*2,854,054,694*	*86,892,190*	1,535,301,601
Import Value-added tax	-	-	*8,029,706,421*	*8,556,572,720*	*526,866,299*	-
Export, import duties	-	-	66,652,260	66,652,260	-	-
Corporate income tax	652,461,130	1,624,832,744	3,105,467,763	2,943,007,751	1,434,784,891	624,873,289
Personal income tax	12,891,103	386,087,262	2,317,558,190	1,972,819,578	128,107,692	99,650,145
Land tax and land rental	55,714,700	-	2,468,831,224	1,726,339,824	-	798,206,100
Others		82,057,174	173,196,882	23,432,980	1,282,693	68,989,421
Total	**804,414,818**	**2,337,588,441**	**20,625,140,221**	**18,142,879,807**	**2,177,933,765**	**3,127,020,556**

18. ACCRUED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
Accrued interest expenses	-	120,869,552
Advance discounts and promotions	11,133,763,893	9,742,901,868
Expenses for organizing the Lucky Draw Program	2,687,500,000	6,461,114,250
Waste treatment cost	939,633,575	536,933,471
Others	194,952,772	3,500,000
Total	**14,955,850,240**	**16,865,319,141**

19. OTHER PAYABLES

	30/09/2026	01/01/2026
	VND	VND
a) Short-term	*11,347,572,421*	*7,067,929,008*
Surplus assets pending resolution	241,389,333	-
Trade union fee	250,069,212	121,498,509
Social insurance	3,356,456,714	13,615,795
Health insurance	141,755,941	
Unemployment insurance	62,604,008	
Short-term deposits, collateral received	-	80,000,000
Payables relating to sales promotion programs	977,079,181	1,434,751,199
Margin interest	24,515,052	28,668,475
Shipping fee support	49,142,687	128,982,842
Payment discount	46,305,597	73,823,107
Receive exchange for customers	2,577,564,528	3,678,975,057
Others	3,620,690,168	1,507,614,024
b) Long-term	*896,750,000*	*1,091,854,000*
Long-term deposits, collateral received	896,750,000	1,091,854,000
Total	**12,244,322,421**	**8,159,783,008**
Related parties		
Nuoc Viet Production Facility	304,053,775	220,416,175
General Materials and Chemical Fertilizer Joint Stock Company	-	425,000,000
Nong Phu Trading Co., Ltd.	29,013	8,629,161
Total	**304,082,788**	**654,045,336**

20. OWNER'S EQUITY

a) *Changes in owner's equity*

	Contributed capital	Share premium	Exchange differences	Development and investment funds	Retained Earnings	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND	VND
Beginning balance trước	**105,300,000,000**	**782,715,818**	**14,760,005,246**	**62,507,094,322**	**(70,980,439,093)**	**10,401,774,197**	**122,771,150,490**
Profit/(loss) for previous period	-	-	-	-	15,887,084,849	(282,091,748)	15,604,993,101
Dividend distribution	-	-	-	-	-	(244,376,000)	(244,376,000)
Appropriation to the Development Investment Fund	-	-	-	50,237,165	(50,237,165)		-
Appropriation to the Bonus and Welfare Fund	-	-	-	-	(50,237,165)	(31,137,787)	(81,374,952)

Remuneration of the Board of Directors and the Supervisory Board	-	-	-	-	(5,741,394)	(3,558,606)	(9,300,000)
Remuneration of the Board of Directors and the Supervisory Board paid by the Parent Company	-	-	-	-	15,000,000	-	15,000,000
Exchange rate differences from financial statement conversion	-	-	(350,566,981)	-	-	-	(350,566,981)
Ending balance of the previous period	**105,300,000,000**	**782,715,818**	**14,409,438,265**	**62,557,331,487**	**(55,184,569,968)**	**9,840,610,056**	**137,705,525,658**
Beginning balance of current period	**105,300,000,000**	**782,715,818**	**14,409,438,265**	**62,557,331,487**	**(55,184,569,968)**	**9,840,610,056**	**137,705,525,658**
Profit/(loss) for current period	-	-	-	-	26,051,883,545	774,943,691	26,826,827,236
Advance Payment of Remuneration to the BOD and the SB	-	-	-	-	(34,450,920)	(21,349,080)	(55,800,000)
Exchange rate differences from financial statement conversion	-	-	(362,142,616)	-	-	-	(362,142,616)
Ending balance of this period	**105,300,000,000**	**782,715,818**	**14,047,295,649**	**62,557,331,487**	**(29,167,137,343)**	**10,594,204,667**	**164,114,410,278**

b) Details of Contributed capital

	Rate	30/09/2026	01/01/2026
		VND	VND
Saigon Agriculture Incorporation	59.33%	62,470,000,000	62,470,000,000
Others	40.67%	42,830,000,000	42,830,000,000
Total	**100.00%**	**105,300,000,000**	**105,300,000,000**

c) Capital transactions with owners and distribution of dividends and profits

	30/09/2026	01/01/2026
	VND	VND
Owner's contributed capital		
At the beginning of the period	105,300,000,000	105,300,000,000
At the end of the period	105,300,000,000	105,300,000,000
Distributed dividends and profit	18,600,000	18,600,000

d) Share

	30/09/2026	01/01/2026
	VND	VND
Quantity of Authorized issuing shares	10,530,000	10,530,000
Quantity of issued shares	10,530,000	10,530,000
Common shares	*10,530,000*	*10,530,000*
Quantity of outstanding shares in circulation	10,530,000	10,530,000
Common shares	*10,530,000*	*10,530,000*
Par value per share (VND/share)	10,000	10,000

e) Company's reserves

	30/09/2026	01/01/2026
	VND	VND
Development and investment funds	62,557,331,487	62,557,331,487
Total	**62,557,331,487**	**62,557,331,487**

21. EXCHANGE DIFFERENCES

	30/09/2026	01/01/2026
	VND	VND
Opening balance	14,760,005,246	14,760,005,246
Increase during the period	-	-
Arising from the translation of financial statements prepared in foreign currencies into VND	-	-
Decrease during the period	(712,709,597)	(350,566,981)
Arising from the translation of financial statements prepared in foreign currencies into VND	(712,709,597)	(350,566,981)
Total	**14,047,295,649**	**14,409,438,265**

22. NON-CONTROLLING INTERESTS

		Saigon Plant Protection Joint Stock Company		Non-controlling shareholders	
	30/09/2026	Ownership rate of the Company (%)	Interest	Rate (%)	Interest
	VND		VND		VND
Retained earnings of Moc Hoa Joint Stock Company	1,911,109,032	61.74%	1,179,918,716	38.26%	731,190,316

23. OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) *Leased assets*

The Company has entered into land lease agreements for the following locations:

Leased Location	Purpose of Lease	Area (m2)	Lease Term	Lease Payment Method
- *From 1 to 5 years*				
Binh Hoa Commune, Tay Ninh Province	Lease of land for ferry berthing to support the trading of petroleum products, fuels and lubricants	3.215 m2	5 years, from September 1, 2019 to April 30, 2026	Monthly land rental payments
Land Plot No. 1276, Map Sheet No. 3, Tuyen Thanh Commune, Tay Ninh Province	Lease of land for ferry berthing to support the trading of petroleum products, fuels and lubricants		5 years, from May 13, 2024 to May 12, 2029	Annual land rental payments
TA4, Quarter 3, Thanh Hoa Commune, Tay Ninh Province	Office lease for employees and customer transactions	100 m2	5 years, from May 13, 2024 to May 12, 2029	Annual land rental payments
Quarter 3, Thanh Hoa Commune, Tay Ninh Province	Lease of office premises and residential land for the operation of a petroleum retail outlet, parking area and petroleum transshipment wharf	2.944,04 m2	From January 20, 2022 to January 19, 2027	Annual land rental payments
- *More than 5 years*				
Tan Thuan Ward, Ho Chi Minh City	Construction of manufacturing facilities, warehouses and a wastewater treatment plant	7.720,8 m2	From July 25, 2000 to January 1, 2046; the leased area was reduced pursuant to Decision No. 5236/QD-UBND dated October 11, 2005	Annual land rental payments
Lots C1–C2, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City	Construction of manufacturing facilities and warehouses	42.123 m2	44 years from June 27, 2005	One-off upfront land rental payment
Pleiku Ward, Gia Lai Province	Construction of the Agricultural Supermarket Operations Center	10.690 m2	50 years from November 24, 2005	Land rental payable once or twice annually until the expiry of the lease term
Can Tho City	Construction of an agrochemical distribution facility	3.640,5 m2	From January 1, 2006 to October 1, 2045	From January 1, 2006 to October 1, 2045
Ban Hoai He, Bachieng District, Champasak Province, Lao PDR, bordering the area specified in State Land Register No. 65 dated September 9, 2005	Construction of KM 21 Center	4.323 m2	30 years, from October 1, 2006 to October 1, 2035	Annual land rental payments at a rental rate of LAK 968/m²/year

b) *Currency*

	30/09/2026	01/01/2026
US Dollar (USD)	533,179.16	125,386.93
Kyat (MMK)	1,348,152.00	12,591,252.00

c) *Gold and foreign currencies*

	30/09/2026	01/01/2026
Gold (mace)	1.5	1.5

d) *Bad debts written off*

	30/09/2026	01/01/2026
	VND	VND
Hai Anh - Phu Tho Plant Seed Company Limited	5,336,218,777	5,336,218,777
Pham Thu Ha Agent	4,587,884,688	4,587,884,688
Phuong Dong Store	2,316,145,180	2,316,145,180
Others	2,006,831,852	2,006,831,852
Total	**14,247,080,497**	**14,247,126,520**

Reason for the write-off: The receivables had been outstanding for more than three years and had been fully provided for as doubtful debts. Certain significant receivables were brought before the court by the Company; however, enforcement was not possible as the debtors no longer had assets available for recovery.

VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE INTERIM STATEMENT OF INCOME

1. TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	The first 9 months of 2026	The first 9 months of 2025
	VND	VND
Revenue from sale of goods	740,145,129,610	725,592,567,356
Revenue from rendering of services	3,256,936,101	-
Total	**743,402,065,711**	**725,592,567,356**

2. REVENUE DEDUCTIONS

	The first 9 months of 2026	The first 9 months of 2025
	VND	VND
Sale discounts, Sale returns	4,373,909,679	10,953,978,059
Total	**4,373,909,679**	**10,953,978,059**

3. COST OF GOODS SOLD

	The first 9 months of 2026	The first 9 months of 2025
	VND	VND
Cost of goods sold	589,160,796,826	595,368,021,695
Cost of services rendered	78,800,504	99,710,262
Provision for devaluation of inventories	6,128,424,365	5,824,630,455
Input VAT not deductible	-	964,409,874
Total	**595,368,021,695**	**602,256,772,286**

4. FINANCIAL INCOME

	The first 9 months of 2026	The first 9 months of 2025
	VND	VND
Interest income	177,330,702	169,821,345
Interest from deferred payment sale or payment discount	25,500,000	35,000,284
Gains on exchange difference in the period	4,142,195,212	8,019,003,962
Gains on exchange difference at the period-end	32,404,663	819,081,427
Others	47,664,717	60,928,622
Total	**4,425,095,294**	**9,103,835,640**

5. FINANCIAL EXPENSES

	The first 9 months of 2026	The first 9 months of 2025
	VND	VND
Interest expenses	3,780,177,653	5,777,162,555
Payment discount or interests from deferred payment purchase	18,852,285,671	25,562,050,515
Interest on deposits and bets	5,540,499	15,486,284
Loss on exchange difference in the period	4,194,430,956	11,189,382,686
Loss on exchange difference at the period-end	-	35,801,951
Others	17,272,604	12,062,006
Total	**26,849,707,383**	**42,591,945,997**

6. SELLING EXPENSES

	The first 9 months of 2026	The first 9 months of 2025
	VND	VND
Raw materials	7,831,456,347	4,500,122,796
Labour expenses	35,380,740,828	34,637,622,331
Depreciation expenses	1,245,691,579	1,374,575,222
Expenses from external services	13,998,580,468	10,756,596,757
Other expenses in cash	9,843,935,156	10,943,519,462
Total	**68,300,404,378**	**62,212,436,568**

7. GENERAL AND ADMINISTRATIVE EXPENSE

	The first 9 months of 2026	The first 9 months of 2025
	VND	VND
Tool and equipment costs	596,686,776	548,100,076
Labour expenses	15,162,507,689	13,286,805,404
Depreciation expenses	156,963,754	238,192,999
Tax, Charge, Fee	23,780,040	83,512,315
Provision expenses	(923,138,869)	1,587,433,139
Expenses from external services	4,357,750,768	4,688,412,647
Other expenses in cash	5,382,392,992	6,270,941,128
Total	**24,756,943,150**	**26,703,397,708**

8. OTHER INCOME

	The first 9 months of 2026	The first 9 months of 2025
	VND	VND
Gain from liquidation, disposal of fixed assets	192,727,272	1,246,257,546
Income from product distribution franchise fees	1,624,764,105	-
Income from sales discounts	-	236,459,091
Income from barrel, scrap sales	415,352,171	509,256,719
Warehouse rental income	344,711,073	1,218,325,287
Others	1,757,453,589	462,629,528
Total	**4,335,008,210**	**3,672,928,171**

9. OTHER EXPENSES

	The first 9 months of 2026	The first 9 months of 2025
	VND	VND
Expenses for handling and destroying damaged and inferior products	412,921,711	805,459,101
Depreciation of fixed assets not used in production	3,290,985	31,606,837
Administrative penalties	745,296	264,279,584
Disposal of Materials	-	-
Fines for late payment and administrative violations of taxes	-	-
Others	171,682,590	1,538,221,560
Total	**588,640,582**	**2,639,567,082**

10. CURRENT BUSINESS INCOME TAX EXPENSE

	The first 9 months of 2026	The first 9 months of 2025
	VND	VND
Current corporate income tax expense at Parent Company	-	-
Current corporate income tax expense at subsidiaries	3,061,542,202	3,697,994,086
- Saigon Plant Protection Joint Stock Company (Cambodia) Co., Ltd	2,013,206,607	2,413,325,862
- Saigon-Lao Plant Protection Sole Co., Ltd	534,163,229	1,003,090,551
- Moc Hoa Trading Joint Stock Company	514,172,366	281,577,673
Current corporate income tax expense	**3,061,542,202**	**3,697,994,086**

11. BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

	The first 9 months of 2026	The first 9 months of 2025
	VND	VND
Profit after tax	26,051,883,545	12,671,489,931
Profit distributed to common shares	26,051,883,545	12,671,489,931
Average number of outstanding common shares in circulation in the period	10,530,000	10,530,000
Basic earnings per share	**2,474**	**1,203**

12. BUSINESS AND PRODUCTIONS COST BY ITEMS

	The first 9 months of 2026	The first 9 months of 2025
	VND	VND
Raw materials	230,280,420,600	197,537,549,134
Labour expenses	70,275,886,766	62,473,963,356
Depreciation expenses	2,916,606,049	2,963,612,783
Expenses from external services	29,527,760,533	21,397,798,995
Other expenses in cash	17,651,467,723	23,826,389,812
Total	**350,652,141,671**	**308,199,314,080**

VII. ADDITIONAL INFORMATION FOR THE ITEMS OF THE CONSOLIDATED STATEMENT OF CASH FLOWS

	The first 9 months of 2026	The first 9 months of 2025
1. Proceeds from borrowings during the period		
Proceeds from ordinary contracts	144,659,886,038	283,382,221,014
2. Actual repayments on principal during the perid		
Repayment on principal from ordinary contracts	(195,079,239,876)	(300,899,507,261)

VIII. COMPARATIVE FIGURES

The comparative figures presented in the Consolidated Statement of Financial Position and corresponding Notes are derived from the audited Consolidated Financial Statements as at December 31, 2025. The comparative figures presented in the Consolidated Statement of Income, the Consolidated Statement of Cash Flows and corresponding Notes are derived from the Consolidated Financial Statements for the period from January 1, 2025 to September 30, 2025.

Approved on October 28 ,2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
		DIRECTOR
Dinh Hoang Phat	Phung Thai Phuong Trang	Dieu Quang Trung

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