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BẢN LƯU TẠI CÔNG TY KIỂM TOÁN

Xin Quý vị vui lòng gửi trả lại bản này để chúng tôi lưu hồ sơ kiểm toán.

Ngày.....tháng.....năm.....

INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED 31ST DECEMBER 2025

NP

CAMAU TRADING JOINT STOCK COMPANY

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of CaMau Trading Joint Stock Company presents this report together with the audited consolidated financial statements of the Company for the fiscal year ended 31st December 2025 (including the financial statements of CaMau Trading Joint Stock Company - Parent company and Bac Lieu Printing JSC - Subsidiary) (hereafter, referred to as "the Group").

1. General information of the Company

The Company was established from the equitization of state-owned enterprises according to the Decision No. 637/NĐ-UBND dated 14th September 2007 granted by the People's Committee of Ca Mau province. The Company operates in accordance with the initial Certificate of Business Registration No. 6103000105 dated 01st December 2007; and the 19th amendment registration dated 03rd July 2023 on changing Legal representative.

Currently, the Company's stocks have been registered for listing on the Ho Chi Minh City Stock Exchange (HOSE).

Stock code : CMV

Charter capital : VND 181,558,680,000.

2. Registered office

Address : No. 70 - 72 De Tham street, An Xuyen ward, Ca Mau province.

Tel. : +84 (290) 383 9220

Fax : +84 (290) 383 4358

3. Group structure

Subsidiaries

Company name	Main business activities	Ratio of capital contribution		Proportion of interest		Proportion of voting rights	
		Ending balance	Beginning balance	Ending balance	Beginning balance	Ending balance	Beginning balance
Bac Lieu Printing JSC *Address: No. 15 (160) Hoang Van Thu street, Bac Lieu ward, Ca Mau province*	Printing documents, dossiers of the Party and State; printing newspapers and magazines, ...	68.65%	55.00%	68.65%	55.00%	68.65%	55.00%

The subordinate entities without legal status and dependent accounting

No.	Name of entity	Address
1	Branch of CaMau Trading JSC in Bac Lieu	Lot B6, D1 street, Tra Kha Industrial Park, Bac Lieu ward, Ca Mau province.
2	Branch of CaMau Trading JSC in Soc Trang	No. 09/A Quan lo Phung Hiep street, Quarter 1, Nga Nam ward, Can Tho city.
3	Branch of CaMau Trading JSC in Kien Giang	Lot H14, No. 11 -> 16 Le Hong Phong street, Rach Gia ward, An Giang province.
4	Branch of CaMau Trading JSC in Ho Chi Minh city	No. 43, street No. 6, Binh Thoi residential area, Binh Thoi ward, Ho Chi Minh city.

No.	Name of entity	Address
5	Branch of CaMau Trading JSC in Nam Can	No. 607, Nguyen Tat Thanh street, Cai Nai quarter, Nam Can commune, Ca Mau province.
6	Branch of CaMau Trading JSC in Kien Giang - An Minh Department Store	Lot 9, plot 30 -> 38, Thu Bay urban area, Dong Thai commune, An Giang province.

In addition, the Company also has affiliated stores in Ca Mau province.

4. Business activities

- Petroleum (oil, lubricants), liquefied gas; Food technology products, alcohol, beer, cigarettes of all kinds, and soft drinks; Agricultural products, processed seafood, all kinds of food, all kinds of cosmetics, soaps, detergents;
- Construction materials, electrical and mechanical goods, household appliances, motorbikes, agricultural and fishery machinery, motorbike spare parts, agricultural and fishery machinery spare parts, fire prevention and fighting equipment;
- Textbooks, student supplies, office supplies.

5. The Board of Management, the Supervisory Board and the Board of Directors

5.1 The Board of Management

The Board of Management of the Company during year and as of the date of this report include:

Full name	*Position*	*Appointed / Reappointed date*	*Dismissed date*
Mr. Nguyen Hoang Bao Long	Chairperson	06th January 2025	-
Mr. Nguyen Tuan Quynh	Chairperson	-	06th January 2025
Ms Nguyen Thi Viet Anh	Member	-	-
Ms Nguyen Thi Hien	Member	-	-
Mr. Nguyen Van Khanh	Member	-	-
Mr. Hoang Anh Dung	Member	-	-
Mr. Nguyen Van Canh	Member	-	29th July 2025
Mr. Do Duc Hanh	Member	29th July 2025	-

5.2 The Supervisory Board

The Supervisory Board of the Company during year and as of the date of this report include:

Full name	*Position*
Mr. Nguyen Anh Tuan	Head of board
Mr. Tran Chi Hieu	Member
Mr. Ngo The Anh	Member

5.3 The Internal Audit Committee

The Internal Audit Committee of the Company during year and as of the date of this report include:

Full name	*Position*
Mr. Phan Thanh Dien	Head of the committee
Ms Phung Thuy Ngan	Member

5.4 The Board of Directors

The Board of Directors of the Company during year and as of the date of this report include:

Full name	*Position*	*Appointed date*	*Dismissed date*
Mr. Nguyen Huu Long	General Director		
Mr. Phu Chi Anh	Deputy General Director		
Ms Tran Thi Truc Linh	Deputy General Director		
Ms Nguyen Hoang Ha My	Deputy General Director		
Ms Nguyen Thuy Ai	Chief Accountant		

6. Legal representative

Legal representative of the Company during year and as of the date of this report is Mr. Nguyen Huu Long - General Director.

7. Business results

The financial position and the business results for the fiscal year ended 31st December 2025 of the Group are expressed in the consolidated financial statements attached to this report from page 08 to page 55.

8. Subsequent events

In the opinion of the Board of Management, the Company's consolidated financial statements for the fiscal year ended 31st December 2025 would not be seriously affected by any important items, transactions, or any extraordinary events happened to the date of this report, which need any adjustments to the figures or disclosures in the consolidated financial statements.

9. Auditors

VIETVALUES Audit and Consulting Co., Ltd. has been assigned to perform the audit on the consolidated financial statements for the fiscal year ended 31st December 2025 of the Group. ***VIETVALUES*** Audit and Consulting Co., Ltd. has expressed their willingness to be appointed as the Group's independent auditor in the coming years.

10. Responsibilities of the Board of Directors

The Board of Directors of the Group is responsible for the preparation of the consolidated financial statements to give a true and fair view on the consolidated financial position, the consolidated business results and the cash flows of the Group for the fiscal year. In order to prepare these consolidated financial statements, the Board of Directors must:

- Selecting appropriate accounting policies and apply them consistently;
- Making judgments and estimates reasonably and prudently;
- Announcing the accounting standards of the Group to be followed for the material issues to be disclosed and explained in the consolidated financial statements;

- Preparing the consolidated financial statements of the Group on the basis of the going-concern assumption except for the cases that the going-concern assumption is considered inappropriate;
- Design and implementation of internal control systems effectively for the purpose of preparing and presenting the consolidated financial statements reasonably in order to minimize risk and fraud.

The Board of Directors ensure that all the relevant accounting books have been fully recorded and can fairly reflect the consolidated financial position of the Group at any time, and that all accounting books have been prepared in compliance with the adopted accounting regime. The Board of Directors of the Group is also responsible for protecting the Group's assets and consequently has taken appropriate measures to prevent and detect frauds and legal regulations related to the preparation and fair presentation of the consolidated financial statements.

The Board of Directors hereby ensure to comply with all the requirements above in the preparation of the consolidated financial statements.

11. Approving the consolidated financial statements

The Board of Management confirms that all the accompanying consolidated financial statements. The consolidated financial statements have been properly prepared and have given a true and fair view on the financial position of the Group as at 31st December 2025, the business results and the cash flows for the fiscal year then ended, in compliance with the prevailing Vietnamese accounting system and standards as well as legal regulations related to the preparation and presentation of the consolidated financial statements.

Ca Mau province, 26th March 2026

For and on behalf of the Board of Management

M.S.D.N: 2000 [illegible] 221 - C.T.C.P
CÔNG TY CỔ PHẦN THƯƠNG NGHIỆP CÀ MAU
P. AN XUYÊN - T. CÀ MAU

Mr. NGUYEN HOANG BAO LONG
Chairperson

Công ty TNHH Kiểm toán và Tư vấn Chuẩn Việt (VIETVALUES®)
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No.: 260302/26/BCKT/AUD-VVALUES

INDEPENDENT AUDITOR'S REPORT

To: SHAREHOLDERS, THE BOARD OF MANAGEMENT AND THE BOARD OF DIRECTORS
CAMAU TRADING JOINT STOCK COMPANY

We have audited the accompanying consolidated financial statements of CaMau Trading Joint Stock Company (hereafter, referred to as "the Parent company") and subsidiary – Bac Lieu Printing Joint Stock Company (hereafter, referred to as "the Group"), prepared on 26th March 2026, from page 08 to page 55, which comprise the consolidated Balance Sheet as at 31st December 2025, the consolidated Income Statement, the consolidated Cash Flows Statement for the fiscal year then ended and the Notes to the consolidated Financial Statements.

Responsibility of the Board of Directors

The Board of Directors of the Group is responsible for the preparation and fair presentation of these consolidated financial statements of the Group in accordance with the Vietnamese accounting standards, Vietnamese enterprises' accounting regime as well as other related regulations and for such internal control as the Board of Directors determines is necessary to enable the preparation and presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with the Vietnamese Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the consolidated financial statements of the Group are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control of the Group relevant to the Company's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Group. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Auditor's opinion

In our opinion, the consolidated financial statements referred to above give a true and fair view, in all material respects, of the consolidated financial position of the Group (CaMau Trading Joint Stock Company and subsidiary – Bac Lieu Printing Joint Stock Company) as at 31st December 2025, the consolidated business results and the consolidated cash flows for the fiscal year then ended in conformity with the accounting standards, the prevailing Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and presentation of the consolidated financial statements.

Ho Chi Minh city, 26th March 2026.

VIETVALUES Audit and Consulting Co., Ltd.

Huynh Truc Lam (LL.M.) – Deputy General Director	**Nguyen Thi Bich Diem - Auditor**
Certificate of registration for practicing audit No. 1523-2023-071-1	*Certificate of registration for practicing audit No. 4721-2024-071-1*
Authorized signature	
thorized signature	

File:

- *As above.*
- **VIETVALUES**.

CONSOLIDATED BALANCE SHEET
As at 31st December 2025

Currency: VND

Code	ASSETS	Notes	Ending balance	Beginning balance
1	2	3	4	5
100	**A- CURRENT ASSETS AND SHORT-TERM INVESTMENTS**		**424,254,428,981**	**385,417,022,612**
110	**I. Cash and cash equivalents**	V.1	**29,045,334,465**	**32,702,751,498**
111	1. Cash		28,845,334,465	30,702,751,498
112	2. Cash equivalents		200,000,000	2,000,000,000
120	**II. Short-term financial investments**		**10,004,000,000**	**6,404,000,000**
123	1. Held-to-maturity investments	V.2a	10,004,000,000	6,404,000,000
130	**III. Accounts receivable**		**119,472,934,219**	**85,080,600,789**
131	1. Short-term trade receivables	V.3	82,604,353,050	66,691,839,517
132	2. Short-term advance payments to suppliers	V.4	26,360,723,036	9,911,835,530
136	3. Other short-term receivables	V.5a	12,124,686,092	10,200,972,271
137	4. Provision for doubtful debts	V.6	(1,773,318,092)	(1,841,354,091)
139	5. Deficit assets for treatment	V.7	156,490,133	117,307,562
140	**IV. Inventories**	V.8	**264,691,850,229**	**260,787,615,348**
141	1. Inventories		264,691,850,229	260,805,009,673
149	2. Provision for obsolete inventory		-	(17,394,325)
150	**V. Other current assets**		**1,040,310,068**	**442,054,977**
151	1. Short-term prepaid expenses	V.9a	259,453,877	312,821,487
152	2. VAT deductible		322,001,060	-
153	3. Tax receivables	V.16	458,855,131	129,233,490
200	**B- FIXED ASSETS AND LONG-TERM INVESTMENTS**		**118,119,277,935**	**117,187,312,889**
210	**I. Long-term receivables**		**6,281,017,000**	**6,156,853,730**
216	1. Other long-term receivables	V.5b	6,281,017,000	6,156,853,730
220	**II. Fixed assets**		**91,674,670,267**	**89,089,166,252**
221	1. Tangible fixed assets	V.10	56,582,522,639	53,913,523,752
222	*- Historical cost*		*158,662,742,983*	*173,493,237,986*
223	*- Accumulated depreciation*		*(102,080,220,344)*	*(119,579,714,234)*
224	2. Finance lease fixed assets		-	-
227	3. Intangible fixed assets	V.11	35,092,147,628	35,175,642,500
228	*- Historical cost*		*37,148,966,663*	*37,148,966,663*
229	*- Accumulated amortization*		*(2,056,819,035)*	*(1,973,324,163)*
230	**III. Investment Properties**		-	-
240	**IV. Non-current unfinished assets**		**1,530,283,570**	**2,129,502,855**
242	1. Construction-in-progress	V.12	1,530,283,570	2,129,502,855
250	**IV. Long-term financial investments**	V.2b	**4,639,606,700**	**5,254,163,100**
253	1. Investments in other entities		8,499,577,200	8,499,577,200
254	2. Provision for long-term financial investments		(3,859,970,500)	(3,245,414,100)
260	**V. Other non-current assets**		**13,993,700,398**	**14,557,626,952**
261	1. Long-term prepaid expenses	V.9b	12,074,311,184	14,230,564,646
262	2. Deferred income tax assets	V.13	1,919,389,214	327,062,306
269	3. Goodwill		-	-
270	**TOTAL ASSETS**		**542,373,706,916**	**502,604,335,501**

Currency: VND

Code	RESOURCES	Notes	Ending balance	Beginning balance
1	2	3	4	5
300	**A- LIABILITIES**		**278,633,291,442**	**256,527,362,466**
310	**I. Current liabilities**		**277,828,682,679**	**255,972,362,466**
311	1. Short-term trade payables	V.14	82,059,375,441	46,746,933,864
312	2. Short-term advance payments from customers	V.15	68,429,179	311,496,771
313	3. Taxes and statutory obligations	V.16	6,411,090,253	3,904,286,786
314	4. Payables to employees	V.17	11,260,429,480	7,926,689,528
315	5. Short-term accruals	V.18	9,720,885,820	7,860,725,652
318	6. Short-term unearned revenue	V.19	934,271,494	977,154,218
319	7. Other short-term payables	V.20a	7,319,411,397	4,152,426,184
320	8. Short-term finance lease loans and liabilities	V.21	149,423,263,566	178,915,771,127
321	9. Provision for short-term payables	V.22	8,179,675,390	1,635,311,529
322	10. Bonus and welfare funds	V.23	2,451,850,659	3,541,566,807
330	**II. Non-current liabilities**		**804,608,763**	**555,000,000**
337	1. Other long-term payables	V.20b	570,000,000	555,000,000
341	2. Deferred corporate income tax payable	V.24	234,608,763	-
400	**B- OWNERS' EQUITY**		**263,740,415,474**	**246,076,973,035**
410	**I. Capital of the owner**	V.25	**263,740,415,474**	**246,076,973,035**
411	1. Owners' invested equity		181,558,680,000	181,558,680,000
411a	*- Common stocks with voting rights*		*181,558,680,000*	*181,558,680,000*
411b	*- Preferred stocks*		-	-
412	2. Surplus of share capital		1,578,837,745	1,578,837,745
414	3. Other capital of the owner		1,637,790,000	1,637,790,000
418	4. Development and investment funds		34,576,924,648	33,579,153,164
421	5. Undistributed earnings after tax		41,611,528,947	23,002,075,599
421a	*- Accumulated undistributed earnings after tax to the end of previous year*		*22,004,304,115*	*11,539,848,013*
421b	*- Accumulated undistributed earnings after tax in current year*		*19,607,224,832*	*11,462,227,586*
429	6. Benefits of non-controlling shareholders		2,776,654,134	4,720,436,527
430	**II. Other capital, funds**		-	-
440	**TOTAL RESOURCES**		**542,373,706,916**	**502,604,335,501**

Ca Mau province, 26th March 2026.

Prepared by	Chief Accountant	General Director
LIEU HA MY	NGUYEN THUY AI	NGUYEN HUU LONG

CONSOLIDATED INCOME STATEMENT

For the fiscal year ended 31st December 2025

Currency: VND

Code	ITEMS	Notes	Current year	Previous year
1	2	3	4	5
01	**1. Revenues from sale of goods and rendering of services**	VI.1	**4,727,212,618,842**	**4,609,119,646,920**
03	2. Revenue deductions	VI.2	151,728,970	144,536,870
10	**3. Net revenues from sale of goods and rendering of services**		**4,727,060,889,872**	**4,608,975,110,050**
11	4. Cost of goods sold	VI.3	4,520,024,447,080	4,420,079,464,757
20	**5. Gross profit from sale of goods and rendering of services**		**207,036,442,792**	**188,895,645,293**
21	6. Income from financial activities	VI.4	2,613,885,103	2,440,418,680
22	7. Expenses from financial activities	VI.5	10,728,486,396	9,298,938,442
23	*- In which: Interest expenses*		*9,694,177,496*	*9,861,494,442*
24	8. Profit/ Loss in joint ventures, associates		-	-
25	9. Selling expenses	VI.6	180,569,647,643	164,300,401,568
26	10. General & administration expenses	VI.7	17,546,721,003	17,352,134,353
30	**11. Net profit/(loss) from operating activities**		**805,472,853**	**384,589,610**
31	12. Other income	VI.8	25,134,060,983	14,246,830,289
32	13. Other expenses	VI.9	1,142,044,351	105,997,987
40	**14. Other profit**		**23,992,016,632**	**14,140,832,302**
50	**15. Total pre-tax accounting profit**		**24,797,489,485**	**14,525,421,912**
51	16. Current Corporate Income tax expenses	VI.10	7,341,715,128	4,452,600,616
52	17. Deferred Corporate Income tax expenses	VI.11	(1,357,718,145)	95,106,454
60	**18. Profit/(loss) after corporate income tax**		**18,813,492,502**	**9,977,714,842**
61	19. Profit after tax of shareholders of holding company		19,607,224,832	11,462,227,586
62	20. Benefits of non-controlling shareholders		(793,732,330)	(1,484,512,744)
70	**21. Gains on stock (*)**	VI.12a	**1,080**	**631**
71	**22. Diluted gains on stock (*)**	VI.12b	**1,080**	**631**

Ca Mau province, 26th March 2026.

Prepared by	Chief Accountant	General Director
LIỄU HÀ MY	NGUYỄN THÚY ÁI	NGUYEN HUU LONG

CONSOLIDATED STATEMENT OF CASH FLOWS

(As per Indirect Method)

For the fiscal year ended 31st December 2025

Currency: VND

Code	Items	Notes	Current year	Previous year
1	2	3	4	5
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**1. Net profit/(loss) before tax**		**24,797,489,485**	**14,525,421,912**
	2. Adjustments for:		**24,743,880,862**	**16,268,486,332**
02	- Depreciation of fixed assets and investment properties	V.9-10	9,630,872,833	9,450,461,024
03	- Provisions	V.5-12	3,641,289,503	(1,275,524,039)
04	- (Gains)/Losses of exchange rate differences due to the revaluation of the ending balances in foreign currencies		-	-
05	- (Profit)/ loss from investing activity		1,569,791,093	(1,767,945,095)
06	- Interest expense	VI.5	9,694,177,496	9,861,494,442
07	- Other adjustments		207,749,937	-
08	**3.Operating income/(loss) before changes in working capital**		**49,541,370,347**	**30,793,908,244**
09	- (Increase)/decrease in receivables		(36,653,110,268)	15,869,478,556
10	- (Increase)/decrease in inventory	V.8	(3,886,840,556)	(11,225,348,506)
11	- Increase/(decrease) in payables (excluding interest payable, CIT payables)		47,592,220,765	751,997,698
12	- Increase/(decrease) in prepaid expenses	V.9	2,209,621,072	4,461,522,263
13	- Increase/(decrease) in trading securities		-	-
14	- Interest paid		(9,674,420,306)	(9,908,765,127)
15	- Corporate income tax (CIT) paid	V.16	(5,348,552,197)	(4,634,164,818)
16	- Other cash inflows from operating activities		-	-
17	- Other cash outflows from operating activities	V.23	(1,089,716,148)	(2,034,631,756)
20	***Net cash inflows/(outflows) from operating activities***		***42,690,572,709***	***24,073,996,554***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase of fixed assets and other long-term assets	V.12	(14,205,784,525)	(14,686,064,884)
22	2. Proceeds from disposals of fixed assets and other long-term assets	VI.9	220,917,486	285,454,545
23	3. Loans to other entities and payments for purchase of debt instruments of other entities		(3,600,000,000)	(5,000,000,000)
24	4. Repayments from borrowers and proceeds from sales of debt instruments of other entities		-	5,000,000,000
25	5. Payments for investments in other entities		-	-
26	6. Withdrawals of investments in other entities		-	-
27	7. Interest and dividends received	V.5a-VI.4	731,985,958	654,791,195
30	***Net cash inflows(outflows) from investing activities***		***(16,852,881,081)***	***(13,745,819,144)***
	III. CASH FLOW FROM FINANCING ACTIVITIES			
31	1. Proceeds from issue of stocks, capital contribution of the owner		-	-
32	2. Capital redemption of the owners, the acquisition of issued stocks		-	-
33	3. Proceeds from borrowings	V.21	1,948,000,055,660	1,961,891,097,087
34	4. Repayments of borrowing principal	V.21	(1,977,492,563,221)	(1,989,517,952,566)
35	5. Repayments of finance lease principal		-	-
36	6. Dividends, gains paid to the owners	V.25	(2,601,100)	(7,292,287,440)
40	***Net cash inflows/(outflows) from financing activities***		***(29,495,108,661)***	***(34,919,142,919)***
50	**Net cash inflows/(outflows) in year (20+30+40)**		**(3,657,417,033)**	**(24,590,965,509)**
60	**Cash and cash equivalents at the beginning of the year**		**32,702,751,498**	**57,293,717,007**
61	Impact of exchange rate fluctuation		-	-
70	**Cash and cash equivalents at the end of the year**	V.1	**29,045,334,465**	**32,702,751,498**

Ca Mau province, 26th March 2026.

Prepared by	Chief Accountant	General Director
LIEU HA MY	NGUYEN THUY AI	NGUYEN HUU LONG

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal year ended 31st December 2025

These notes form an integral part of and should be read in conjunction with the audited consolidated financial statements for the fiscal year ended 31st December 2025 of CaMau Trading Joint Stock Company - Parent company - and Bac Lieu Printing Joint Stock Company - subsidiary) (hereafter referred as to "the Group")

I. OPERATION FEATURES

1. Forms of ownership

CaMau Trading Joint Stock Company is joint stock company.

2. Lines of business

Trade - service.

3. Business activities

- Petroleum (oil, lubricants), liquefied gas;
- Food technology products, alcohol, beer, cigarettes of all kinds, and soft drinks;
- Agricultural products, processed seafood, all kinds of food, all kinds of cosmetics, soaps, detergents;
- Construction materials, electrical and mechanical goods, household appliances, motorbikes, agricultural and fishery machinery, motorbike spare parts, agricultural and fishery machinery spare parts, fire prevention and fighting equipment;
- Textbooks, student supplies, office supplies.

4. Normal operating cycle

The Group's normal business and production cycle is within 12 months.

5. The Group's operations in year affect the consolidated financial statements

This year, the increase in pre-tax accounting profit was mainly due to increased bonuses and sales support from suppliers.

6. Structures

The Group includes the Parent company and 01 subsidiary is controlled by the Parent company (refer to the Notes No. IV.6b).

All subsidiaries are consolidated in these consolidated financial statements.

6a Information on the Group restructuring

During year, the Group has acquired additional capital in its subsidiary, increasing its ownership rate from 55% to 68.65.

6b. List of consolidated subsidiaries

Subsidiary

Company name	Main business activities	Ratio of capital contribution		Proportion of interest		Proportion of voting rights	
		Ending balance	Beginning balance	Ending balance	Beginning balance	Ending balance	Beginning balance
Bac Lieu Printing JSC *Address: No. 15 (160) Hoang Van Thu street, Bac Lieu ward, Ca Mau province*	Printing documents, dossiers of the Party and State; printing newspapers and magazines, ...	68.65%	55.00%	68.65%	55.00%	68.65%	55.00%

6c. Subsidiaries are excluded from the consolidation

The Group has no subsidiaries which are excluded from the consolidation.

6d. List of associated companies is reflected in the consolidated financial statements using the equity method

The Group has no associated companies which is reflected in the consolidated financial statements using the equity method.

6e. List of associated companies ceases or not apply the equity method when preparing the consolidated financial statements

The Group has no associated companies ceases or not apply the equity method when preparing the consolidated financial statements.

6f. List of jointly controlled entities is reflected in the consolidated financial statements using the equity method

The Group has no jointly controlled entities is reflected in the consolidated financial statements using the equity method.

6g. List of jointly controlled entities ceases or not apply the equity method when preparing the consolidated financial statements

The Group has no jointly controlled entities ceases or not apply the equity method when preparing the consolidated financial statements.

6h. The subordinate entities without legal status and dependent accounting

No.	Name of entity	Address
1	Branch of CaMau Trading JSC in Bac Lieu	Lot B6, D1 street, Tra Kha Industrial Park, Bac Lieu ward, Ca Mau province.
2	Branch of CaMau Trading JSC in Soc Trang	No. 09/A Quan lo Phung Hiep street, Quarter 1, Nga Nam ward, Can Tho city.
3	Branch of CaMau Trading JSC in Kien Giang	Lot H14, No. 11 -> 16 Le Hong Phong street, Rach Gia ward, An Giang province.
4	Branch of CaMau Trading JSC in Ho Chi Minh city	No. 43, street No. 6, Binh Thoi residential area, Binh Thoi ward, Ho Chi Minh city.
5	Branch of CaMau Trading JSC in Nam Can	No. 607, Nguyen Tat Thanh street, Cai Nai quarter, Nam Can commune, Ca Mau province.
6	Branch of CaMau Trading JSC in Kien Giang - An Minh Department Store	Lot 9, plot 30 -> 38, Thu Bay urban area, Dong Thai commune, An Giang province.

In addition, the Company also has affiliated stores in Ca Mau province.

7. Employees

As at the accounting period ended, there are 608 employees who are working at the Group (there were 665 employees at the beginning of year).

II. ACCOUNTING PERIOD, AND REPORTING CURRENCY

1. The Group's fiscal year

The fiscal year starts on 01st January and ends on 31st December of each calendar year.

These consolidated financial statements are prepared for the fiscal year ended 31st December 2025.

2. Currency used in accounting

The standard currency unit used is Vietnam Dong (VND) because the Group uses the main accounting currency unit which is Vietnam Dong (VND) for receipts and payments.

III. ADOPTED ACCOUNTING REGIME AND STANDARDS

1. Applicable accounting regime

The Group have applied the Vietnamese Accounting Standards, the Circular No. 200/2014/TT-BTC dated 22nd December 2014 on guidelines for accounting policies for enterprises and the Circular No. 202/2014/TT-BTC dated 22nd December 2014 of the Ministry of Finance on guidelines for preparation and presentation of the consolidated financial statements and other circulars guidance on implementing the accounting standards of the Ministry of Finance in the preparation of the consolidated Financial statements.

Whereby, the accompanying consolidated Balance Sheet, consolidated Income Statement, consolidated Cash Flows Statement and Notes to the consolidated Financial Statements and the use of this report is not intended for subjects who are not provided information on the procedures, principles and accounting practices in Vietnam, as well as not intentionally presented the financial position, the business results and the cash flows under the procedures and principles and accounting practices widely accepted in other countries and territories outside Vietnam.

2. Statement on the compliance with the Vietnamese accounting regime and standards

The Board of Directors ensure to follow all the requirements of the accounting standards and the Vietnamese Corporate accounting system promulgating together with the Circular No. 200/2014/TT-BTC dated 22nd December 2014 and the Circular No. 202/2014/TT-BTC dated 22nd December 2014 as well as the guiding circulars on implementing the accounting standards of the Ministry of Finance in the preparation and presentation of the consolidated Financial statements.

3. Registered accounting documentation system: Voucher recording.

IV. ADOPTED ACCOUNTING POLICIES

1. Basis of preparation the consolidated financial statements

The consolidated financial statements are prepared on the basis of accrual accounting (except for information related to cash flows).

2. Basis of consolidation

The consolidated financial statements include the financial statements of Parent company and all subsidiaries. Subsidiaries is a company that is controlled by the Parent company. The control is achieved when the Parent company has the ability to control the financial and operational policies of the investee company in order to get economic benefits thanks to their operating activities. In determining the control, the Company shall consider the potential voting rights arising from the call options or debt instruments and capital instruments that are convertible into common stocks at the end of the accounting period.

Income Statements of subsidiaries acquired or sold in the year presented in the consolidated income statement from the date of purchase or until the date of disposal of an investment in that subsidiary.

The financial statements of Parent company and subsidiaries used for consolidated are prepared for the same fiscal year as well as applied the same accounting policies of Parent company. Adjusted entries are applied for any different accounting policy in order to ensure the consistency of Parent company and all subsidiaries.

All inter-company balances and transactions, including recognised profits arising from inter-group transactions, have been eliminated in full. Unrealized losses are eliminated in consolidated financial statements, except irrevocable expenses.

Minority interest showed the profit/loss and net assets which are not held by the Group and are presented by a separate item on the consolidated Income Statement and the consolidated Balance Sheet (Owners' equity). Minority interest includes value of non-controlling interests as at the date of the initial business consolidation and the non-controlling interests in movement of owners' equity from the date of the business consolidation. Losses incurred by subsidiaries will be allocated to the non-controlling interests in proportion to their percentages ownership, in case those losses is greater than their percentages ownership in the subsidiary's net assets.

3. Transactions in foreign currencies

The Group has no incurred transactions in foreign currencies.

4. Actual interest rate (effective interest rate) is used to discount the cash flows

The Group has no incurred the discounted cash flows

5. Cash and cash equivalents

Cash includes cash on hand, cash in transit and call deposits.

Cash equivalents is the short-term securities of which the due dates can not exceed 3 (three) months from the dates of the investments (with an original maturity not exceeding 3 months) and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash.

6. Financial investments

Held-to-maturity investments

The investments are classified as held-to-maturity if the Group has both the ability and the intention to hold to maturity. Held-to-maturity investments include: term deposits (including treasury bills, promissory note) bonds, preferred stocks which the issuance party is obligated to repurchase at a specific time in the future and and held-to-maturity loans for the purpose of collecting interest periodically and other held-to-maturity investments.

Principles for determining held-to-maturity investments are initially recognized at the historical costs include purchase price and expenses related to investments transactions. After initial recognition, these investments are recognized at recoverable amount. Interest income on held-to-maturity investments after the date of acquisition are recognized in Income Statement on the basis of accrual. Interest enjoyed before the Group held is deducted against the historical cost as at the date of acquisition.

When there is certainly evidence shows part of or the entire investment may not be recoverable and the loss can be determined reliably, the loss is recognized in Expenses from financial activities in year and direct reduction of investment value.

Investments in equity instruments of other entities

Investments in equity instruments of other entities include investments in equity instruments but the Group does not have control, joint control or significant influence over the investee.

Investments in equity instruments of other entities is initially recorded at their historical cost, include purchase price or capital contributions plus the costs directly related to the investment.

When investments are purchased, their dividends and profits from previous years are accounted in reducing their value. And their dividends and profits of following years are recognized in the revenue. Dividends received in stocks are only tracked by the number of additional stocks, the value of stocks received is not recorded (except for state-owned companies that comply with current legal regulations).

Provision for loss of investments in equity instruments of other entities is appropriated as follows:

- For investments in listed stocks or fair value of investments is determined reliably, the provision is based on the market value of stocks.
- For investments can not determine fair value as at the date of report, the provision is based on the loss of investee by the differences between the actual capital contributions by parties in other entity and the actual equity multiplied (X) with the percentage of capital contribution of the Group and total actual capital contributions by parties in other entity.

Increase/Decrease in the balance of provision for loss of investments in equity instruments of other entities must be make as at the accounting period ended and are recognized in the expenses from financial activities.

7. Receivables

Doubtful receivables are presented by book value subtracting the provisions for doubtful receivables.

Receivables are classified as trade receivables and other receivables comply with the following principles:

- Trade receivables reflect the commercial elements arising from selling - purchasing transactions between the Company and the buyer is an independent entity, include receivables from export sales under entrusted others.
- Inter-company receivables reflect receivables of subordinate entities without legal status and dependent accounting.
- Other receivables reflect the non-commercial elements, unrelated to selling - purchasing transactions.

Provisions for doubtful receivables: are prepared for each doubtful debt based on:

- For the overdue receivables recorded in economic contracts, loan agreements, contractual commitment or debt commitments, the company has claimed many times but still have not yet collected. Determining the overdue period of a receivable debt that is determined to be doubtful and requires a provision to be made based on the principal repayment time according to the original purchase and sale contract, regardless of debt extension between parties;
- Receivables haven't yet reached their due date but the debtor has fallen into bankruptcy or is undergoing dissolution process, has been missing or fled;
- For the undue receivables but are unlikely to withdraw: Based on the estimated losses to make provision.

Increase/Decrease in the balance of provisions for doubtful receivables must be make as at the accounting period ended and are recognized in the general & administration expenses.

8. Inventories

Inventories are recognized at the lower of their historical costs or their net realizable values.

Historical costs of inventories are determined as follows:

- Raw materials, goods: including the acquisition cost and other direct related expenses arising to obtain inventory in current status and place.

Net realizable values is the estimated selling price of inventory in normal operating cycle except for the estimated costs to complete and necessary to consume them.

The value of inventories is recognized at the weighted average method and recorded at the perpetual method.

Provision for devaluation of inventory is made for each item based on their costs is higher than their net realizable values. For services provided in progress, the provision for impairment is calculated for each of service which has a separate price. Increase/Decrease in the balance of provision for devaluation of inventory must be made as at the end of the accounting period and are recognized in the cost of goods sold.

9. Tangible fixed assets

Tangible fixed assets are determined by the historical costs less (-) accumulated depreciation. Historical costs of tangible fixed assets include all the expenses of the company to have these fixed assets as of the dates they are ready to be put into use. Other expenses incurred subsequent to the initial recognition are included in historical costs of fixed assets only if they certainly bring more economic benefits in the future thanks to the use of these assets. Those which do not meet the above conditions will be recorded into expenses during the period.

When tangible fixed assets are disposed or liquidated, their historical costs and accumulated depreciation are written off, then any profit (or loss) generated from the liquidation is included in the income or the expenses during the period.

Tangible fixed assets are depreciated in line with straight-line method to gradually write off the historical costs of fixed assets over their estimated useful lives. Details are as follows:

The estimated useful lives of fixed assets:

Buildings and structures	05 – 50 years
Machineries and equipments	03 – 10 years
Vehicles	06 – 15 years
Management equipments and tools	03 – 10 years

10. Intangible fixed assets

Intangible fixed assets are determined by the historical costs less (-) accumulated amortization.

Historical costs of intangible fixed assets include all the expenses of the company to have these fixed assets as of the dates they are ready to be put into use.

Other expenses incurred subsequent to the initial recognition are included in expenses during the period only if they attached to the specific intangible fixed asset and bring more economic benefits thanks to the use of these assets.

When intangible fixed assets are disposed or liquidated, their historical costs and accumulated amortization are written off, then any profit (or loss) generated from the liquidation is included in the income or the expenses during the period.

Land-use right

Land-use right with limited term: is amortized in line with straight-line method based on the land allocation period (20-50 years), land-use right with indefinite term is not amortized.

Software programs

Costs related to computer software programs is not an integral part of the related hardware is capitalized. Historical costs of computer software include all the expenses of the Group to pay until the date the software is put into use. The Group's accounting software is amortized in line with straight-line method in 03 years.

11. Construction-in-progress

Construction-in-progress reflects the direct cost (include relevant interest expenses in accordance with accounting policies of the Group) related to the assets are being built, machineries and equipments are being installed for the purpose of manufacturing, leasing and management, as well as expenses related to the repair of fixed assets which are being implemented. Those assets are recorded at their historical cost and not to be depreciated.

12. Prepaid expenses

Prepaid expenses include short-term prepaid expenses or long-term prepaid expenses on interim balance sheet and are allocated in the prepaid period or the time brings corresponding economic benefits thanks to these expenses.

Prepaid expenses include the actual arising costs but related to the operating results of numerous accounting periods. The Group's prepaid expenses include:

Tools

Expenses on tools being put into use are allocated into expenses in accordance with the straight line method for the maximum period of 03 years.

Prepaid land rental

Prepaid land rental represent the rental already prepaid for the land being used by the Group. Prepaid land rental is allocated into expenses in accordance with the straight line method in line with the leasing period 49 - 50 years.

Prepaid house rental

Prepaid house rental represent the rental already prepaid for the house being used by the Group. Prepaid house rental is allocated into expenses in accordance with the straight line method in line with the leasing period 15 years.

Repair costs

Repair costs of assets arising once have great value are gradually allocated to business results expenses during year in accordance with the straight line method for the maximum period of 03 years.

Insurance premiums

Insurance premiums are allocated into expenses in accordance with the straight line method in line with the period specified in the insurance contract.

13. Liabilities and accruals

Liabilities and accruals are recognized for payable amounts in the future related to the received goods and services. Accruals are recognized based on the reasonable estimates of the payable amounts.

Payables are classified as trade payables, accruals and other payables comply with the following principles:

- Trade payables reflect the commercial elements arising from purchasing transactions of goods, services, assets and the seller is an independent entity, include payables from import by a trustee.
- Accruals reflect the payables to the received goods and services from seller or provided to buyer but not yet paid due to do not have invoice or insufficient accounting records and vouchers and payable to employees on sabbatical salary, operating costs must be accrued.

- Inter-company payables reflect payables between the superior unit and subordinate unit which have no legal status and dependent accounting.
- Other payables reflect the non-commercial elements, unrelated to selling - purchasing transactions, rendering of services.

14. Wages fund

- Wages fund is made appropriation on basis of the Resolution of the Board of Management No. 03/2025/NQ-HĐQT dated 09th June 2025 on approving the labor planning and salary fund in 2025. Accordingly, the wages fund is made appropriation on basis of the salary unit price of VND 8,800,000 x 12 months x 630 employees.
- The Subsidiary's wages fund is made appropriation on basis of the Resolution of the Annual General Meeting of Shareholders No. 01/NQ-ĐHĐCĐ-2025 dated 18th April 2025, the 2025 total planned wages fund is VND 621,900,000. The Company determines the 2025 wages fund with amount of VND 554,455,000. Human resource planning does not exceed 06 employees. The actual number of employees as at 31st December 2025 is 03 employees.

15. Provision for severance allowance

Pursuant to the Vietnam Labor Code, the Company's employees are entitled to receive severance allowance when they have worked on a regular basis for a period of at least 12 months or more. The qualified period of work as the basis for calculation of severance allowance shall be the total period during which the employee actually worked for the Company minus the period over which the employee participated in the unemployment insurance in accordance with unemployment insurance laws and the period for which severance allowance has been paid by the Company.

The employee's severance allowance is accrued in each accounting period ended at rate of a half of the average monthly salary for each working year. The salary as the basis for calculation of severance allowance shall be the average salary of the last 06 months under the employment contract before the date of these financial statements.

This accrual is used for a one-time payment when the employee terminates his employment contract according to prevailing regulations.

16. Owners' equity

Owner's invested equity

Owner's invested equity is recognized according to the shareholders' actual capital.

Surplus of share capital

Surplus of share capital is recognized at differences between issued actual value and the nominal value of stocks when they first issued, supplement issue, differences between re-issued value and the book value of treasury stocks and capital structure of the convertible bonds at maturity. Direct costs related to the issuance of additional stocks and the re-issuance of treasury stocks is reversed on Surplus of share capital.

Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriating for funds in accordance with the Company's Charter as well as regulations and being approved by General Meeting of Shareholders.

Distribution of profits to shareholders is considered non-monetary items in undistributed earnings after tax which can affect the cash flows and ability to pay dividends such as profit from revaluation of the contributed assets, revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recorded as liabilities when there is an official dividend notification.

17. Recognition of revenues and income

Revenues are recognized when the Group may get economic benefits that can be determined reliably. Revenues are measured at the fair value of received or receivable accounts after deducting trade discounts, sales discounts and sales returns.

Revenues from sale of goods are mainly gasoline, oil and general merchandises, ...

Revenues from sale of merchandises, finished goods are recognized when satisfying the following conditions at the same time:

- Most of risk and benefits associated with the goods ownership are transferred to customers;
- There are no rights to manage or to control the goods;
- Revenues can be determined reliably;
- Getting or will get reliable economic benefits from providing service;
- Expenses related to providing and completing service can be determined.

Revenue from operating leasehold assets

Revenue from operating leasehold assets is recorded in accordance with the straight line method over the leasing period. The revenue received in advance of many accounting periods are allocated in the revenue matching with the leasing period.

Interest on bank deposits

Interest is recognized on an accrual basis, and determined on balance of savings accounts and the actual interest rates for each period.

18. Revenue deductions

Revenue deductions are adjusted reductions of total revenue in year which include returned goods.

19. Cost of goods sold

Cost of goods sold is total cost of merchandises and other expenses are included or recorded reducing in the cost of goods.

20. Expenses from financial activities

Expenses from financial activities are interest expenses. Borrowing costs is recognized in expenses when incurred.

21. Selling expenses and General & administration expenses

Selling expenses and General & administration expenses are all costs related to the process of rendering of services and general administration expenses of the Group.

22. Taxes and Statutory obligations

Value Added Tax (VAT): in accordance with deduction method.

The Company has paid Corporate income tax (CIT) at rate of 20% (twenty percent) of profit gained from the operation activities.

Other taxes will be paid according to current regulations.

23. Current corporate income tax (CIT) and Deferred Corporate income tax

Corporate income tax expenses include current corporate income tax and deferred corporate income tax.

Current corporate income tax

Current corporate income tax expense is recognized based on taxable income. Taxable income is different from accounting profit due to the adjustments of differences between tax and accounting figures as well as those of non-taxable or non-deductible income and expenses.

Deferred Corporate income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the financial statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Book values of deferred corporate income tax assets are considered at the balance sheet dates and will be reduced to the rates that ensure enough taxable income against which the benefits from a part of or all of the deferred income tax can be used. Deferred corporate income tax assets are not yet recorded in before that will be reconsidered as at the accounting period ended and recorded when being reliably taxable profit to be able to use deferred income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rates to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the income statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity of the company.

Deferred income tax assets and deferred income tax liabilities should be offset when:

- The Group have a legal right to implement the offset of current income tax assets and current income tax payable; and
- Those deferred income tax assets and deferred income tax payable related to corporate income tax is administered by the same tax authority:
  - + For the same taxable entity; or
  - + The Group intend to pay current income tax payable and current income tax assets on the basis of net or recover assets at the same time with the payment of liabilities in each future period when the significant deferred income tax payable or deferred income tax assets to be paid or recovered.

24. Segment Reporting

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

25. Related parties

A party is considered as a related party of the company in case that party is able to control the company or to cause material effects on the financial decisions as well as the operations of the company. A party is also considered a related party of the company in case that party is under common control or significant influence.

In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

26. Comparative figures

Gains on stock and Diluted gains on stock in previous year are restated in accordance with the Resolution of the Annual General Meeting of Shareholders No. 01/2025/NQ-ĐHĐCĐ dated 24th June 2025 due to changing the actual amount of appropriation for funds.

Code	Items	Before adjustments	After adjustments	Differences
1	2	3	4	5=4-3
Income Statement				
70	Gains on stock	568	631	63
71	Diluted gains on stock	568	631	63

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE CONSOLIDATED BALANCE SHEET (Currency: VND)

1. Cash and cash equivalents

Details	Ending balance	Beginning balance
Cash on hand	15,765,088,329	15,942,042,665
Cash in banks	13,080,246,136	14,760,708,833
Cash equivalents	200,000,000	2,000,000,000
Total	**29,045,334,465**	**32,702,751,498**

The Group has no blocked cash in banks which are used as collateral for loans.

2. Financial investments

Financial investments of the Group include: held-to-maturity investments and investments in other entities. Information on financial investments of the Group is as follows:

2a. Held-to-maturity investments

	Ending balance		Beginning balance	
Details	Historical cost	Book value	Historical cost	Book value
Short-term	***10,004,000,000***	***10,004,000,000***	***6,404,000,000***	***6,404,000,000***
Term deposits	10,004,000,000	10,004,000,000	6,404,000,000	6,404,000,000
Long-term	-	-	-	-
Total	**10,004,000,000**	**10,004,000,000**	**6,404,000,000**	**6,404,000,000**

(*) The Group has used held-to-maturity investments with amount of VND 1,404,000,000 as collateral for loans at banks *(refer to the Notes No. V.21)*.

2b. *Investments in other entities*

Items	Ending balance			Beginning balance		
	Historical cost	Provision	Fair value (*)	Historical cost	Provision	Fair value (*)
Investments in other entities	***8,499,577,200***	***(3,859,970,500)***	***4,639,606,700***	***8,499,577,200***	***(3,245,414,100)***	***5,254,163,100***
Sabeco Song Hau JSC	21,500,000	-	21,500,000	21,500,000	-	21,500,000
Petec Trading and Investment Corporation	4,186,371,000	(3,369,031,900)	817,339,100	4,186,371,000	(2,611,498,100)	1,574,872,900
Saigon Petro Vietnam Oil JSC	3,000,000,000	-	3,000,000,000	3,000,000,000	-	3,000,000,000
Petro Vietnam Oil Nam Dinh JSC	312,000,000	(178,672,400)	133,327,600	312,000,000	(182,593,800)	129,406,200
Petec Coffee JSC	426,000,000	(176,340,000)	249,660,000	426,000,000	(193,860,000)	232,140,000
Ha Tien 1 Cement JSC	553,706,200	(135,926,200)	417,780,000	553,706,200	(257,462,200)	296,244,000
Total	**8,499,577,200**	**(3,859,970,500)**	**4,639,606,700**	**8,499,577,200**	**(3,245,414,100)**	**5,254,163,100**

(*) Provision for loss of investment in other entities:

– For investments in listed stocks or the fair value of investments is reliably determined, the provision is based on the market value of the stocks as at the closing date of 31st December 2025.

– For investments whose fair value cannot be determined at the reporting date, the provision is made based on the investee's losses. Therefore, the Company determines the fair value of the investment at historical cost less provision. The fair value of these investments will be adjusted when the fair value is determined in accordance with regulations.

The movement on provision for investments in other entities is as follows:

Details	Current year	Previous year
Beginning balance	(3,245,414,100)	(3,948,686,600)
Make provision	(968,362,405)	(258,564,200)
Reversal of provision	353,806,005	961,836,700
Ending balance	**(3,859,970,500)**	**(3,245,414,100)**

The Group has no long-term financial investments which are used to pledge, mortgage, guaranteee.

Commitment to contribute capital

The Group has no commitment to contribute capital in the future.

3. Short-term trade receivables

Trade receivables by the product lines

Details	Ending balance	Beginning balance
Receivables from other customers	***82,604,353,050***	***66,691,839,517***
Customers in the Petroleum group	2,225,174,145	793,940,384
Customers in the General product group	78,384,866,505	63,117,145,171
Customers in the Electronics and machinery group	1,968,712,800	1,797,908,000
Others	25,599,600	982,845,962
Total	**82,604,353,050**	**66,691,839,517**

The Parent company has used total short-term trade receivables as collateral for loans at banks *(refer to the Notes No. V.21)*.

4. Short-term advance payments to suppliers

Details	Ending balance	Beginning balance
Advance payments to related parties	***1,642,960,000***	-
Long Hung Trading and Service Co., Ltd.	1,642,960,000	-
Advance payments to other suppliers	***24,717,763,036***	***9,911,835,530***
Heineken Vietnam Beer and Beverages Limited Company	10,814,289,449	-
Masan Consumer Corporation	6,367,407,728	702,007,434
Other suppliers	7,536,065,859	9,209,828,096
Total	**26,360,723,036**	**9,911,835,530**

5. Other receivables

5a. *Other short-term receivables*

	Ending balance		Beginning balance	
Details	Amount	Provision	Amount	Provision
Receivables from other organizations and individuals	***12,124,686,092***	-	***10,200,972,271***	-
Mortgages, deposits	4,800,550,000	-	4,790,937,040	-
Discounts and bonuses receivable from suppliers	6,757,096,361	-	2,915,767,070	-
Advances	147,895,796	-	2,154,616,192	-
Accrued interest on bank deposits	265,144,928	-	202,228,773	-
Others	153,999,007	-	137,423,196	-
Total	**12,124,686,092**	-	**10,200,972,271**	-

In which:

The Group has no other short-term receivables which are used to pledge, mortgage, guaranteee.

Mortgages, deposits

Details	Ending balance	Beginning balance
Mortgages, deposits receivable from other organizations and individuals	***4,800,550,000***	***4,758,550,000***
Vedan Vietnam Enterprise Corp. Ltd.	1,120,000,000	1,120,000,000
Branch of Acecook Vietnam JSC in Can Tho city	588,000,000	1,176,000,000
Branch of 3A Nutrition (Vietnam) Co., Ltd. in Can Tho city	992,250,000	992,250,000
Branch of Vietnam Dairy Products JSC in Can Tho city	1,170,000,000	540,000,000
Other suppliers	930,300,000	930,300,000
Total	**4,800,550,000**	**4,758,550,000**

5b. *Other long-term receivables*

This is a mortgage on beer, soft drink cans and pallets

	Ending balance		Beginning balance	
Details	Amount	Provision	Amount	Provision
Receivables from other organizations and individuals	***6,281,017,000***	-	***6,156,853,730***	-
Vietnam Beer and Beverages Co., Ltd. (VBB)	5,396,567,000	-	5,323,057,000	-
Others	884,450,000	-	833,796,730	
Total	**6,281,017,000**	-	**6,156,853,730**	-

The Group has no other long-term receivables which are used to pledge, mortgage, guaranteee.

6. Bad debts

Details	Ending balance		Beginning balance	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
Receivable from customers in the General product group	***1,778,809,692***	***5,491,600***	***1,847,492,091***	***6,138,000***
Tra Kha Consumer Goods Distribution Store	385,000,000	-	385,000,000	-
Ho Phong Food Technology Store	296,996,975	-	310,996,975	-
An Minh General Products Store	178,175,110	-	198,175,110	-
Tra Kha Food Technology Store	453,079,487	-	453,079,486	-
Soc Trang Consumer Goods Distribution Store	182,000,000	-	182,000,000	-
Customers of other stores and branches	283,558,120	5,491,600	318,240,520	6,138,000
Total .	**1,778,809,692**	**5,491,600**	**1,847,492,091**	**6,138,000**

(*) Recoverable amount are determined by the historical cost less the receivable debts which are made provision already.

The movement on provision for doubtful debts is as follows:

Details	Current year	Previous year
Beginning balance	(1,841,354,091)	(1,955,467,684)
Make provision	(3,464,000)	(6,138,000)
Reversal of provision	71,499,999	120,251,593
Ending balance	**(1,773,318,092)**	**(1,841,354,091)**

7. Deficit assets for treatment

This is the year-end inventory due to undercounting pending processing.

8. Inventories

	Ending balance		Beginning balance	
Details	**Historical cost**	**Provision**	**Historical cost**	**Provision**
Goods in transit	32,654,251,878	-	12,375,687,859	-
Materials and supplies	-	-	1,116,909,282	(17,394,325)
Tools	-	-	80,101,585	-
Merchandises	232,037,598,351	-	247,232,310,947	-
Total	**264,691,850,229**	**-**	**260,805,009,673**	**(17,394,325)**

In which:

- The Parent company has used some inventory as collateral for loans at banks *(refer to the Notes No. V.21)*. Book value of collateral as at the accounting period ended is VND 84,916,999,361 (beginning balance was VND 127,647,601,486).

Goods in transit

Details	**Ending balance**	**Beginning balance**
Gasoline, oil of all kinds	32,654,251,878	12,375,687,859
Total	**32,654,251,878**	**12,375,687,859**

Goods in transit are goods sent to the seller's warehouse.

Merchandises

Details	**Ending balance**	**Beginning balance**
Gasoline, oil of all kinds	8,535,147,017	10,161,928,269
General merchandises	223,502,451,334	237,070,382,678
Total	**232,037,598,351**	**247,232,310,947**

The movement on provision for obsolete inventory is as follows:

Details	**Current year**	**Previous year**
Beginning balance	(17,394,325)	-
Make provision	-	(17,394,325)
Reversal of provision	17,394,325	-
Ending balance	**-**	**(17,394,325)**

9. Prepaid expenses

9a. *Short-term prepaid expenses*

Details	Ending balance	Beginning balance
Vehicle repair and tire replacement	205,069,286	231,742,571
Property insurance costs	16,416,045	37,804,238
Others	37,968,546	43,274,678
Total	**259,453,877**	**312,821,487**

The movement on short-term prepaid expenses is as follows:

Details	Current year	Previous year
Beginning balance	312,821,487	366,440,056
Increase during year	1,538,607,430	2,404,605,693
Allocation during year	(1,591,975,040)	(2,458,224,262)
Ending balance	**259,453,877**	**312,821,487**

9b. *Long-term prepaid expenses*

Details	Ending balance	Beginning balance
Tools	974,307,924	764,884,847
Land rental (*)	5,564,652,588	5,597,275,685
Repair costs	4,617,693,937	7,170,432,406
Others	917,656,735	697,971,708
Total	**12,074,311,184**	**14,230,564,646**

(*) According to the land and warehouse lease contracts as follows:

▪ The Land lease contract of Mrs. Nguyen Thi Viet Anh - Member of the Board of Management (**), for the purpose of building a warehouse to store general goods.

- The Land lease contract No. 02/HĐKT-2019 dated 05th January 2019.

  + Lease address: Khom 2 urban area project, Ho Phong ward, Gia Rai town, Bac Lieu province.

  + According to the Certificates No. CP 544465 – CP 544466 – CP 544467 – CP 544468 – CP 544437 – CP 544438 dated 05th January 2019 granted by the Department of Natural Resources and Environment of Bac Lieu province.

  + Area: 538.5 m^2

  + Contract value: VND 4,440,000,000.

  + Lease term: 588 months (expiration date 31st December 2068).

- The Land lease contract No. 174/HĐKT-2018 dated 31st July 2017

  + Lease address: Thu Bay urban area project, Bay Cho hamlet, Dong Thai commune, An Bien district, Kien Giang province.

  + According to the Certificates No. CK 507114 – CK 507115 – CK 507116 dated 25th August 2017 granted by the People's Committee of An Bien district.

  + Area: 567.1 m^2

  + Contract value: VND 1,077,490,000.

  + Lease term: 180 months (expiration date 31st December 2032)

  And other lease contracts.

(**) According to the Meeting Minutes of the Board of Management No. 09/2018/BBH-HĐQT dated 17th December 2018 on Mrs. Nguyen Thi Viet Anh - Member of the Board of Management is authorized by the Board of Management to sign a contract to receive the transfer of land-use rights as follows:

1. Land-use rights at Bay Cho hamlet, Dong Thai commune, An Bien district, Kien Giang province with area of 567.1 m^2, transfer value of VND 1,077,490,000.
2. Land-use rights at Hamlet 2, Ho Phong ward, Gia Rai town, Bac Lieu province with area of 901.87 m^2, transfer value of VND 7,770,000,000.

The above land-use rights have been transferred to Mrs. Nguyen Thi Viet Anh according to the Certificates of land-use rights and ownership of houses and other land-attached assets, details are as follows:

1. Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544465 dated 05th January 2019 at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87.75 m^2, long-term use.
2. Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544466 dated 05th January 2019 at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87.75 m^2, long-term use.
3. Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544467 dated 05th January 2019 at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87.75 m^2, long-term use.
4. Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544468 dated 05th January 2019 at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87.75 m^2, long-term use.
5. Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544437 dated 05th January 2019 at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 99.7 m^2, long-term use.
6. Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544438 dated 05th January 2019 at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87.8 m^2, long-term use.

7. Certificate of land-use rights and ownership of house and other land-attached assets No. CP 507114 dated 25th August 2017 at Bay Cho hamlet, Dong Thai commune, An Bien district, Kien Giang province, area of 189 m^2, long-term use.

8. Certificate of land-use rights and ownership of house and other land-attached assets No. CP 507115 dated 25th August 2017 at Bay Cho hamlet, Dong Thai commune, An Bien district, Kien Giang province, area of 189 m^2, long-term use.

9. Certificate of land-use rights and ownership of house and other land-attached assets No. CP 507116 dated 25th August 2017 at Bay Cho hamlet, Dong Thai commune, An Bien district, Kien Giang province, area of 189.1 m^2, long-term use.

The movement on long-term prepaid expenses is as follows:

Details	**Current year**	**Previous year**
Beginning balance	14,230,564,646	18,638,468,340
Increase during year	5,909,349,432	4,913,207,543
Allocation during year	(8,065,602,894)	(9,321,111,237)
Ending balance	**12,074,311,184**	**14,230,564,646**

The Company has used all of the above Certificates of land-use rights and ownership of houses and other land-attached assets in the name of Mrs. Nguyen Thi Viet Anh authorized by the Company as collateral for loans at Vietnam JS Commercial Bank for Industry & Trade (Vietinbank) – Ca Mau branch and JS Commercial Bank for Foreign Trade of Viet Nam (Vietcombank) – Ca Mau branch *(refer to the Notes No. V.21)*.

10. Tangible fixed assets

Items	Buildings & structures	Machineries, equipments	Vehicles, transmissions	Management equipments and tools	Other tangible fixed assets	Total
I. Historical cost						
1. Beginning balance	**93,270,418,775**	**31,421,730,342**	**45,681,288,023**	**2,717,723,748**	**402,077,098**	**173,493,237,986**
2. Increase during year	1,843,318,651	-	12,961,685,159	-	-	14,805,003,810
Construction	*1,711,591,378*	-	-	-	-	*1,711,591,378*
Procurement of fixed assets	*131,727,273*	-	*12,961,685,159*	-	-	*13,093,412,432*
3. Decrease during year	-	27,731,133,595	1,493,320,455	53,404,029	357,640,734	29,635,498,813
Decrease due to disposals, liquidation	-	*27,731,133,595*	*1,493,320,455*	*53,404,029*	*357,640,734*	*29,635,498,813*
4. Ending balance	**95,113,737,426**	**3,690,596,747**	**57,149,652,727**	**2,664,319,719**	**44,436,364**	**158,662,742,983**
In which:						
fully-depreciated but still be used	*21,073,828,018*	*3,690,596,747*	*16,697,835,061*	*1,182,954,547*	*44,436,364*	*42,689,650,737*
II. Depreciation						
1. Beginning balance	**61,444,921,128**	**28,456,898,037**	**28,003,175,806**	**1,272,642,165**	**402,077,098**	**119,579,714,234**
2. Increase during year	5,436,955,877	440,220,517	3,467,443,195	202,758,372	-	9,547,377,961
Increase due to depreciation	*5,436,955,877*	*440,220,517*	*3,467,443,195*	*202,758,372*	-	*9,547,377,961*
3. Decrease during year	-	25,206,521,807	1,429,305,281	53,404,029	357,640,734	27,046,871,851
Decrease due to disposals, liquidation	-	*25,206,521,807*	*1,429,305,281*	*53,404,029*	*357,640,734*	*27,046,871,851*
4. Ending balance	**66,881,877,005**	**3,690,596,747**	**30,041,313,720**	**1,421,996,508**	**44,436,364**	**102,080,220,344**
III. Net book value						
1. Beginning balance	***31,825,497,647***	***2,964,832,305***	***17,678,112,217***	***1,445,081,583***	-	***53,913,523,752***
2. Ending balance	***28,231,860,421***	-	***27,108,339,007***	***1,242,323,211***	-	***56,582,522,639***
In which:						
Temporarily unused	-	-	-	-		-
Waiting for liquidation	-	-	-	-		-

In which:

- Residual value of fixed assets are used as collateral for loans with amount of VND 0 *(refer to the Notes No. V.21).*
- The Group has no commitments to purchase or sell tangible fixed assets of great value in the future.

11. Intangible fixed assets

Details	Land-use rights	Computer software	Total
I. Historical cost			
1. Beginning balance	**36,299,745,183**	**849,221,480**	**37,148,966,663**
2. Increase during year	-	-	-
3. Decrease during year	-	-	-
4. Ending balance	**36,299,745,183**	**849,221,480**	**37,148,966,663**
In which:			
fully-amortized but still be used	-	849,221,480	849,221,480
II. Amortization			
1. Beginning balance	**1,124,102,683**	**849,221,480**	**1,973,324,163**
2. Increase during year	83,494,872	-	83,494,872
Increase due to amortization	*83,494,872*	-	*83,494,872*
3. Decrease during year	-	-	-
4. Ending balance	**1,207,597,555**	**849,221,480**	**2,056,819,035**
III. Net book value			
1. Beginning balance	***35,175,642,500***	-	***35,175,642,500***
2. Ending balance	***35,092,147,628***	-	***35,092,147,628***
In which:			
Temporarily unused	-	-	-
Waiting for liquidation	-	-	-

In which:

- Residual value of fixed assets are used as collateral for loans with amount of VND 17,890,062,460 *(refer to the Notes No. V.21).*
- The Group has no commitments to purchase or sell intangible fixed assets of great value in the future.

12. Construction-in-progress

Details	Beginning balance	Incurred during year	Transferred increase in fixed assets	Transferred prepaid expenses	Ending balance
Construction	2,129,502,855	4,437,531,886	(4,940,356,968)	-	1,359,921,070
Nam Can warehouse	*1,094,957,400*	-	-	-	*1,094,957,400*
Dinh Binh petroleum warehouse	*1,004,545,455*	*2,092,492,862*	*(3,097,038,317)*	-	-
Fire protection system	*30,000,000*	*1,681,591,378*	*(1,711,591,378)*	-	-
Others	-	*663,447,646*	*(131,727,273)*	*(266,756,703)*	*264,963,670*
Procurement of fixed assets	-	10,035,009,342	(9,864,646,842)	-	170,362,500
Total	**2,129,502,855**	**14,472,541,228**	**(14,805,003,810)**	**(266,756,703)**	**1,530,283,570**

In which:

- The Company has no construction-in-progress which are used as collateral for loans.
- Total interest expenses are capitalized into construction-in-progress during year with amount of VND 0.

13. Deferred income tax assets

Details	Beginning balance	Recorded in business results during year	Recorded in owners' equity during year	Ending balance
Provision for severance allowance	327,062,306	(111,389,132)	-	215,673,174
Provision for land-use conversion	-	1,420,261,905	-	1,420,261,905
Accrued land rental	-	283,454,135	-	283,454,135
Total	**327,062,306**	**1,592,326,908**	**-**	**1,919,389,214**

14. Short-term trade payables

Details	Ending balance	Beginning balance
Payables to related parties	***326,400,000***	***125,704,546***
Long Hung Trading and Service Co., Ltd. – Ca Mau branch	326,400,000	125,704,546
Payables to other suppliers	***81,732,975,441***	***46,621,229,318***
Branch of 3A Nutrition (Vietnam) Co., Ltd.	37,933,168,475	2,645,538,400
Vedan Vietnam Enterprise Corp. Ltd.	9,730,779,835	14,166,317,137
Branch of Vietnam Dairy Products JSC	8,301,790,584	5,574,488,874
Others	25,767,236,547	24,234,884,907
Total	**82,059,375,441**	**46,746,933,864**

The Group has no the unpaid overdue debts.

15. Short-term advance payments from customers

Details	Ending balance	Beginning balance
Advance payments from others	***68,429,179***	***311,496,771***
Luong Thanh Nhuan Private Enterprise	17,163,100	221,491,600
Other customers	51,266,079	90,005,171
Total	**68,429,179**	**311,496,771**

16. Tax and statutory obligations

Items	Beginning balance		Arising during year		Ending balance	
	Receivable	Payable	Payable	Already paid	Receivable	Payable
Value added tax (VAT)	-	2,067,097,429	14,550,753,602	(14,025,328,566)	-	2,546,570,884
Corporate income tax (CIT)	127,800,000	1,824,354,857	7,341,715,128	(5,348,552,197)	127,800,000	3,817,517,788
Personal income tax (PIT)	-	12,834,500	839,081,632	(850,866,132)	-	1,050,000
Property tax and land rent	-	-	1,126,496,181	(1,457,551,312)	331,055,131	-
Other taxes	1,433,490	-	49,433,490	(48,000,000)	-	-
Total	**129,233,490**	**3,904,286,786**	**23,907,480,033**	**(21,730,298,207)**	**458,855,131**	**6,411,090,253**

Value Added Tax (VAT)

The Group pay value added tax in accordance with deduction method at rate of 5%, 8%, 10%.

Corporate income tax (CIT)

The Group must pay corporate income tax on taxed income at the rate of 20% (twenty percent).

Property tax

Land rent is paid according to the tax authorities' notification.

Other taxes

The Group has declared and paid under regulations.

17. Payables to employees

Details	Ending balance	Beginning balance
Wages payable	11,260,429,480	7,926,689,528
Total	**11,260,429,480**	**7,926,689,528**

18. Short-term accruals

Details	Ending balance	Beginning balance
Accruals to other organizations and individuals	***9,720,885,820***	***7,860,725,652***
Interest expenses payable	182,683,842	162,926,652
Land rent payable	1,417,270,676	1,213,451,600
Other accruals	8,120,931,302	6,484,347,400
Total	**9,720,885,820**	**7,860,725,652**

19. Short-term unearned revenue

Details	Ending balance	Beginning balance
Unearned revenue related to other organizations and individuals	***934,271,494***	***977,154,218***
Differences in selling price between deferred or installment payment as committed and immediate payment	623,362,400	668,972,400
Revenue from prepaid rent	310,909,094	308,181,818
Total	**934,271,494**	**977,154,218**

The Group has no unenforceable contract.

20. Other payables

20a. Other short-term payables

Details	Ending balance	Beginning balance
Payables to other organizations and individuals	***4,319,411,397***	***4,152,426,184***
Payables related to equitization	216,502,269	216,502,269
Surplus assets for treatment	83,197,662	137,247,005
Trade union's expenditure	-	207,977,297
Dividends, profits payable	2,054,943,320	2,057,544,420
Others	4,964,768,146	1,533,155,193
Total	**7,319,411,397**	**4,152,426,184**

20b. Other long-term payables

This is the house rental deposit payable.

Details	Ending balance	Beginning balance
Payables to other organizations and individuals	***570,000,000***	***555,000,000***
Deposits and mortgages	570,000,000	555,000,000
Total	**570,000,000**	**555,000,000**

20c. Overdue debts

The Group has no the overdue debts.

21. Finance lease loans and liabilities

21a. Short-term loans

Details	Ending balance		Beginning balance	
	Amount	Ability to repay	Amount	Ability to repay
Short-term finance lease loans and liabilities payable to other organizations and individuals	***149,423,263,566***	***149,423,263,566***	***178,915,771,127***	***178,915,771,127***
Short-term loans from banks	149,423,263,566	149,423,263,566	178,915,771,127	178,915,771,127
JS Commercial Bank for Foreign Trade of Viet Nam (Vietcombank) – Ca Mau branch (1)	*75,084,141,063*	*75,084,141,063*	*110,832,221,286*	*110,832,221,286*
Vietnam JS Commercial Bank for Industry and Trade (VietinBank) – Ca Mau branch (2)	*74,339,122,503*	*74,339,122,503*	*68,083,549,841*	*68,083,549,841*
Current portion of long-term loans	-	-	-	-
Total	**149,423,263,566**	**149,423,263,566**	**178,915,771,127**	**178,915,771,127**

(1) ***Joint Stock Commercial Bank for Foreign Trade of Viet Nam (Vietcombank) – Ca Mau branch***

The loan under the Credit agreement No. 343-2025/HĐCV-QLN-PKH dated 9th September 2025 of Joint Stock Commercial Bank for Foreign Trade of Viet Nam (Vietcombank) – Ca Mau branch.

- Loan limit: VND 150,000,000,000 (Loan limit includes the customer's outstanding loan balance at the bank according to the Loan limit contract No. 232-2025/HDCV-CMA-QLN dated 12th June 2025).
- Loan purpose: funding legal, reasonable, and valid short-term credit needs to serve production and business activities according to the loan usage plan, but excluding short-term needs to serve fixed asset investment activities.
- Loan method: loan based on limit
- Loan interest rate is determined at the time of loan disbursement according to the bank's loan interest rate announcement for each period and is recorded on each Debt receipt.

- The maximum loan term of each debt is 2 months/each debt receipt.
- Loan limit maintenance period is to the end of 24th August 2026.
- Collateral *(refer to the Notes No. V.8, V.9, V.10, V.11 and VIII.7):*

  + Certificate of land-use rights No. AN 512589 dated 01st December 2008 granted by the People's Committee of Soc Trang province, land plot No. 775, map sheet No. 05, at Area 1, Vinh Chau town, Vinh Chau district, Soc Trang province, area of 211.5 m^2 according to the Mortgage Contract No. 44-2018/HĐ-VCB-KHDN dated 01st June 2018.

  + Land-use rights and ownership of house and other land-attached assets No. BA 537991 dated 08th October 2010 granted the Department of Natural Resources and Environment of Ca Mau province (the change registration on 04th June 2018), land plot No. 1368, map sheet No. 1, at Tac Thu hamlet, Ho Thi Ky commune, Thoi Binh district, Ca Mau province, area of 1,697.9 m^2 according to the Mortgage Contract No. 54-2019/HD-CMA-QLN dated 16th April 2019.

  + Land-use rights and ownership of house and other land-attached assets No. BA 487003 dated 24th December 2009 granted by the People's Committee of Ca Mau province, land plot No. 1110, map sheet No. 2, at Ly An hamlet, Hung My commune, Cai Nuoc district, Ca Mau province, area of 1,870 m^2 according to the Mortgage Contract No. 46-2018/HĐ-VCB-KHDN dated 06th June 2018.

  + Certificate of land-use rights No. BC 406710 dated 04th October 2010 granted by the People's Committee of Bac Lieu province (the change registration on 10th December 2010), land plot No. 168, map sheet No. 8-1, at Dai Loc residential area, at Hamlet 2, Ho Phong town, Gia Rai district, Bac Lieu province, area of 99.7 m^2 according to the Mortgage Contract No. 54-2019/HD-CMA-QLN dated 16th April 2019.

  + Certificate of land-use rights No. BC 406714 dated 08th November 2010 granted by the People's Committee of Ca Mau province, land plot No. 241, map sheet No. 8-1, at Hamlet 2, Ho Phong town, Gia Rai district, Bac Lieu province, area of 874.2 m^2 according to the Mortgage Contract No. 54-2019/HD-CMA-QLN dated 16th April 2019.

  + And a house with construction area of 99.7 m^2, floor area of 362.7 m^2, III-level house, 3 floors built on land plot No. 168, map sheet No. 8-1 according to the Mortgage Contract No. 48-2018/HĐ-VCB-KHDN dated 12th June 2018.

  + Goods in circulation under the Commodity Mortgage Contract No. 87-2020/HĐTC-CMA-QLN dated 16th March 2020, at the following warehouses: Bac Lieu Tobacco Warehouse, Ca Mau Tobacco Warehouse, Kien Giang Branch Warehouse, An Minh General Products Warehouse, Ho Phong Food Technology Warehouse, Nga Nam Food Technology Warehouse (3 warehouses), Soc Trang Consumer Goods Warehouse, Tra Kha Consumer Goods Warehouse, Nam Can Consumer Goods Warehouse.

  + According to the Mortgage Contract No. 54-2019/HĐ-CMA-QLN dated 16th April 2019 on the mortgage of land-use rights under the name of Nguyen Thi Viet Anh authorized by the Company as follows:

    - Certificate of land-use rights No. AB 460331 dated 19th May 2005 granted by the People's Committee of Kien Giang province (the change registration on 19th February 2019), at Lot H14 – 11, sea-encroachment project to build a new urban area in Rach Gia town – Kien Giang province, area of 125 m^2.
    - Certificate of land-use rights No. AB 460332 dated 19th May 2005 granted by the People's Committee of Kien Giang province (the change registration on 19th February 2019), at Lot H14 – 12, sea-encroachment project to build a new urban area in Rach Gia town – Kien Giang province, area of 125 m^2.
    - Certificate of land-use rights No. AB 466641 dated 19th May 2005 granted by the People's Committee of Kien Giang province (the change registration on 19th February 2019), at Lot H14 – 13, Le Hong Phong street, An Hoa ward, Rach Gia city – Kien Giang province, area of 125 m^2.

- Certificate of land-use rights No. AB 466642 dated 19th May 2005 granted by the People's Committee of Kien Giang province (the change registration on 19th February 2019), at Lot H14 – 14, Le Hong Phong street, An Hoa ward, Rach Gia city – Kien Giang province, area of 125 m^2.
- Certificate of land-use rights No. AB 466643 dated 19th May 2005 granted by the People's Committee of Kien Giang province (the change registration on 19th February 2019), at Lot H14 – 15, Le Hong Phong street, An Hoa ward, Rach Gia city – Kien Giang province, area of 125 m^2.
- Certificate of land-use rights No. AB 466644 dated 19th May 2005 granted by the People's Committee of Kien Giang province (the change registration on 19th February 2019), at Lot H14 – 16, Le Hong Phong street, An Hoa ward, Rach Gia city – Kien Giang province, area of 155.5 m^2.

(2) ***Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) – Ca Mau branch.***

The loan according to the Limit loan contract No. 86005000.009/2025-HĐCVHM/NHCT860-CTYTHUONGNGHIEP dated 20th June 2025 of Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) – Ca Mau branch.

- Loan limit: VND 150,000,000,000 (Loan limit includes debts adjusted according to the Loan limit contract No. 86005000.009/2024-HĐCVHM/NHCT860-CTY THƯƠNG NGHIỆP dated 20th June 2024 signed between the lender and the borrower as detailed in Appendix I to this Contract).
- Loan purpose: to supplement working capital to support production and business activities
- Limit maintenance term is from 20th June 2025 to 19th June 2026.
- The loan term of each debt is calculated from the day following the disbursement date, stated on the debt receipt but not exceeding 2 months.
- Interest rate for each debt receipt.
- Collateral *(refer to the Notes No. V2a, V.3, V.8, V.9, V.10, V.11 and VIII.7)*:

  + According to the Mortgage Contract No. 86005000.001/2019/HĐBĐ/NHCT860 dated 10th may 2019 on the mortgage of land-use rights, house ownership and residential land-use right in the name of the Company as follows:

    - Certificate of land-use rights No. X242685 dated 02nd February 2004 granted by the People's Committee of Bac Lieu province, Land Registry Office - the Department of Natural Resources and Environment of Bac Lieu province revised on 04th March 2019, land plot No. 24-2, map sheet No. 31, at ward 7, Bac Lieu city, Bac Lieu province, area of 103.3 m^2.
    - Certificate of house ownership and residential land-use right No. 9110041271 dated 23rd February 2004 granted by the People's Committee of Bac Lieu province, Land Registry Office - the Department of Natural Resources and Environment of Bac Lieu province revised on 04th March 2019, land plot No. 24, map sheet No. 31, at No. 82/4, Tran Phu street, ward 7, Bac Lieu city, Bac Lieu province, residential land area of 300 m^2 and house ownership area of 102.24m^2.

  + According to the Mortgage Contract No. 86005000.014/2020/HĐBĐ/NHCT860 dated 22nd October 2020 on the mortgage of land-use rights, house ownership and residential land-use right in the name of the Company as follows:

    - Certificate of house ownership No. X046240 dated 24th May 2004 granted by the People's Committee of Bac Lieu province, Land Registry Office - the Department of Natural Resources and Environment of Bac Lieu province revised on 04th March 2019, land plot No. 285, map sheet No. 03, at Tran Phu street, ward 7, Bac Lieu city, Bac Lieu province, residential land area of 160 m^2.

- Certificate of house ownership and residential land-use right No. 9110040735 dated 10th April 2001 granted by the People's Committee of Bac Lieu province, Land Registry Office - the Department of Natural Resources and Environment of Bac Lieu province revised on 04th March 2019, land plot No. 365, map sheet No. 06, at No. 44/6, Tran Phu street, ward 7, Bac Lieu city, Bac Lieu province, residential land area of 179.34 m^2 and house ownership area of 180.91m^2.
- Certificate of land-use rights No. T959935 dated 18th September 2001 granted by the People's Committee of Bac Lieu province, Land Registry Office - the Department of Natural Resources and Environment of Bac Lieu province revised on 04th March 2019, land plot No. 99-1 and 99-2, map sheet No. 22, at No. 407 street 23/8, ward 8, Bac Lieu city, Bac Lieu province, area of 1,600 m^2 (residential land area of 300 m^2 and garden land area of 1,300 m^2).

+ According to the Mortgage Contract No. 86005000.002/2019/ HĐBĐ/NHCT860 dated 27th June 2019 on the mortgage of land-use rights under the name of Nguyen Thi Viet Anh - General Director authorized by the Board of Management as follows:

- Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544465 dated 05th January 2019 granted by the Department of Natural Resources and Environment of Bac Lieu province, land plot No. 186, map sheet No. 8-1, at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87.75 m^2.
- Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544466 dated 05th January 2019 granted by the Department of Natural Resources and Environment of Bac Lieu province, land plot No. 187, map sheet No. 8-1, at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87.75 m^2.
- Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544467 dated 05th January 2019 granted by the Department of Natural Resources and Environment of Bac Lieu province, land plot No. 188, map sheet No. 8-1, at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87.75 m^2
- Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544468 dated 05th January 2019 granted by the Department of Natural Resources and Environment of Bac Lieu province, land plot No. 189, map sheet No. 8-1, at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87.75 m^2.
- Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544438 dated 05th January 2019 granted by the Department of Natural Resources and Environment of Bac Lieu province, land plot No. 190, map sheet No. 8-1, at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87.8 m^2.
- Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544437 dated 05th January 2019 granted by the Department of Natural Resources and Environment of Bac Lieu province, land plot No. 191, map sheet No. 8-1, at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87.8 m^2 according to the Mortgage Contract No. 86005000.002/2019/ HĐBĐ/NHCT860 dated 27th June 2019.

+ The Mortgagor's all revolving debt claims from third parties with payment obligations arising during the production and business process under the Property rights mortgage contract No. 86005000.011/2020/HĐBĐ/NHCT860 dated 23rd September 2020.

+ Mortgaged goods are inventories under the Commodity Mortgage Contract No. 86005000.012/2020/HĐBĐ/NHCT860 dated 23rd September 2020, inventory at the following warehouses: Nguyen Du Department Store, Ward 2 Department Store (CH), Ward 3 Department Store (CH), Ward 8 Department Store (CH), Ca Mau 1 Electrical Appliances Warehouse (retail), Ca Mau Agricultural and Fishery Warehouse, Ca Mau Food Warehouse (CH), Cai Nai Petroleum Warehouse, Ward 4 Petroleum Warehouse (CH), Dinh Binh General Warehouse.

+ The Mortgage Contract of deposit contract No. 86005000.003/2022/HĐBĐ/NHCT860 dated 31st March 2022 worth of VND 1,404,000,000.

Details of arising short-term loans during year are as follows:

Details	Beginning balance	Arising during year	Already paid during year	Ending balance
Short-term loans from banks	*178,915,771,127*	*1,948,000,055,660*	*(1,977,492,563,221)*	*149,423,263,566*
JS Commercial Bank for Foreign Trade of Viet Nam (Vietcombank) – Ca Mau branch	*110,832,221,286*	1,230,517,690,933	(1,266,265,771,156)	*75,084,141,063*
Vietnam JS Commercial Bank for Industry and Trade (VietinBank) – Ca Mau branch	*68,083,549,841*	717,482,364,727	(711,226,792,065)	*74,339,122,503*
Total	**178,915,771,127**	**1,948,000,055,660**	**(1,977,492,563,221)**	**149,423,263,566**

21b. Overdue loans

The Company has no the unpaid overdue loans.

22. Provision for short-term payables

Details	Beginning balance	Increase due to make appropriation during year	Spending during year	Ending balance
Provision for severance allowance	1,635,311,529	41,831,513	(598,777,175)	1,078,365,867
Provision for land-use conversion	-	7,101,309,523	-	7,101,309,523
Total	**1,635,311,529**	**7,143,141,036**	**(598,777,175)**	**8,179,675,390**

23. Bonus and welfare funds

Details	Beginning balance	Increase due to make appropriation from profit (*)	Spending during year	Ending balance
Bonus fund	2,428,921,177	-	(1,030,316,148)	1,398,605,029
Welfare fund	1,112,645,630	-	(59,400,000)	1,053,245,630
Total	**3,541,566,807**	**-**	**(1,089,716,148)**	**2,451,850,659**

24. Deferred corporate income tax payable

Details	Beginning balance	Recorded in business results during year	Recorded in owners' equity during year	Ending balance
Provision	-	234,608,763	-	234,608,763
Total	**-**	**234,608,763**	**-**	**234,608,763**

The corporate income tax rate used to determine the value of deferred income tax payable is 20%.

25. Owners' equity

25a. The movement on the owners' equity

Items	The owners' invested equity	Surplus of share capital	Other capital of the owner	Development and investment funds	Undistributed earnings after tax	Benefits of non-controlling shareholders	Total
A	1	2	3	4	5	6	7
Beginning balance in previous year	**181,558,680,000**	**1,578,837,745**	**1,637,790,000**	**32,099,078,616**	**21,762,344,309**	**6,204,949,271**	**244,841,679,941**
Increase in previous year	-	-	-	1,480,074,548	11,462,227,586	(1,484,512,744)	11,457,789,390
Increase from business results	-	-	-	-	*11,462,227,586*	*(1,484,512,744)*	*9,977,714,842*
Increase due to distribution	-	-	-	*1,480,074,548*	-	-	*1,480,074,548*
Decrease in previous year	-	-	-	-	(10,222,496,296)	-	(10,222,496,296)
Ending balance in previous year / Beginning balance in current year	**181,558,680,000**	**1,578,837,745**	**1,637,790,000**	**33,579,153,164**	**23,002,075,599**	**4,720,436,527**	**246,076,973,035**
Increase in current year	-	-	-	997,771,484	19,607,224,832	(793,732,330)	19,811,263,986
Increase from business results	-	-	-	-	*19,607,224,832*	*(793,732,330)*	*18,813,492,502*
Increase due to distribution	-	-	-	*997,771,484*	-	-	*997,771,484*
Decrease in current year	-	-	-	-	(997,771,484)	(1,150,050,063)	(2,147,821,547)
Ending balance in current year	**181,558,680,000**	**1,578,837,745**	**1,637,790,000**	**34,576,924,648**	**41,611,528,947**	**2,776,654,134**	**263,740,415,474**

25b. *Details of the owners' invested equity*

Details	Proportion	Ending balance	Proportion	Beginning balance
Long Hung Trading and Service Co., Ltd.	51.00%	92,594,940,000	51.00%	92,594,940,000
Petro Vietnam Oil Corporation	16.17%	29,360,240,000	16.17%	29,360,240,000
Other shareholders	32.83%	59,603,500,000	32.83%	59,603,500,000
Total	**100.00%**	**181,558,680,000**	**100.00%**	**181,558,680,000**

25c. *Transactions on capital with owners and distribution of dividends and profit*

Details	Current year	Previous year
- Owners' invested equity		
+ Beginning balance	*181,558,680,000*	*181,558,680,000*
+ Increase during year	-	-
+ Decrease during year	-	-
+ Ending balance	*181,558,680,000*	*181,558,680,000*
- Dividends, profit already divided	-	7,262,347,200

25d. *Stocks*

Details	Ending balance	Beginning balance
Number of stocks being registered to issue	18,155,868	18,155,868
Number of stocks already issued / public offering	18,155,868	18,155,868
Common stocks	*18,155,868*	*18,155,868*
Preferred stocks	-	-
Number of buy-back stocks	-	-
Common stocks	-	-
Preferred stocks	-	-
Number of outstanding stocks	18,155,868	18,155,868
Common stocks	*18,155,868*	*18,155,868*
Preferred stocks	-	-
Nominal value of outstanding stocks (vnd/stock)	10,000	10,000

25e. *Dividends*

Dividends are distributed under the Resolution of the Annual General Meeting of Shareholders.

Details	**Current year**	**Previous year**
- Dividends declared and paid out during year	(2,601,100)	(7,262,347,200)
+ Dividends declared on common stocks	*(2,601,100)*	*(7,262,347,200)*
+ Dividends declared on preferred stocks	-	-
- Dividends declared after the accounting period ended	-	-
+ Dividends declared on common stocks	-	-
+ Dividends declared on preferred stocks	-	-
- Dividends of accumulated preferred stocks unrecognized	-	-

25f. *Profit distribution*

Beginning balance		23,002,075,599
Profit after corporate income tax		19,607,224,832
Profit distribution during year:		(997,771,484)
- Development and investment funds	*(997,771,484)*	
Ending balance of undistributed earnings		**41,611,528,947**

25g. *Benefits of non-controlling shareholders*

Benefits of non-controlling shareholders represent the interests of non-controlling shareholders in the net asset value of subsidiaries. The movement on benefits of non-controlling shareholders is as follows:

Details	**Current year**	**Previous year**
Beginning balance	4,720,436,527	6,204,949,271
Profit after tax of non-controlling shareholders	(793,732,330)	(1,484,512,744)
Decrease due to reduction in equity ownership ratio	(1,150,050,063)	-
Ending balance	**2,776,654,134**	**4,720,436,527**

26. Off-balance sheet items

Details	**Ending balance**		**Beginning balance**	
	Foreign currency origin	**VND**	**Foreign currency origin**	**VND**
Bad debts written-off	-	13,828,978,328	-	13,903,479,328
Foreign currencies (USD)	-	-	-	-

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE CONSOLIDATED INCOME STATEMENT (Currency: VND)

1. Revenues from sale of goods and rendering of services

1a. Total revenues

Details	Current year	Previous year
General product group	3,518,044,316,085	3,326,661,318,574
Petroleum group	903,762,590,966	890,156,891,672
Electronics and machinery group	78,286,908,201	70,587,506,442
Gas group	70,301,162,401	71,341,637,383
Other merchandises	154,199,522,067	239,695,607,429
Rendering of services	2,618,119,122	10,676,685,420
Total	**4,727,212,618,842**	**4,609,119,646,920**

1b. Revenues from sale of goods and rendering of services to related parties

Transactions on sale of goods and rendering of services to subsidiaries are presented in the Notes No. V.2b. The Company has no transactions on sale of goods and rendering of services to related parties that are not subsidiaries, joint ventures and associated companies.

2. Revenue deductions

Details	Current year	Previous year
Returned goods	151,728,970	144,536,870
Total	**151,728,970**	**144,536,870**

3. Cost of goods sold

Details	Current year	Previous year
General product group	3,363,966,458,744	3,171,218,982,343
Petroleum group	871,122,442,464	860,729,622,905
Electronics and machinery group	74,422,113,593	66,955,812,272
Gas group	62,404,143,882	65,963,274,623
Other merchandises	147,504,314,786	245,381,178,598
Rendering of services	604,973,611	9,830,594,016
Total	**4,520,024,447,080**	**4,420,079,464,757**

4. Income from financial activities

Details	Current year	Previous year
Payment discount	1,630,350,990	1,445,960,747
Interest on deposits, loans	734,902,113	722,260,933
Interest on sales of deferred payments	188,632,000	212,197,000
Dividends and profits received	60,000,000	60,000,000
Total	**2,613,885,103**	**2,440,418,680**

5. Expenses from financial activities

Details	Current year	Previous year
Interest expenses	9,694,177,496	9,861,494,442
Make/(Revesal of) provision for investments	110,407,800	(703,272,500)
Others	923,901,100	140,716,500
Total	**10,728,486,396**	**9,298,938,442**

6. Selling expenses

Details	Current year	Previous year
Employees cost	117,646,362,795	106,962,869,844
Tools, equipments, materials, packaging	8,179,853,888	5,579,459,964
Depreciation/Amortization of fixed assets	9,111,664,680	8,312,328,372
Outsourcing expenses	29,840,759,635	28,424,814,616
Others	15,791,006,645	15,020,928,772
Total	**180,569,647,643**	**164,300,401,568**

7. General & administration expenses

Details	Current year	Previous year
Employees cost	10,656,679,996	11,331,495,707
Management materials, office equipments	154,623,858	168,021,181
Depreciation/Amortization of fixed assets	-	63,472,517
Taxes and duties	1,521,988,616	1,060,682,864
Make/(Revesal of) provisions	(68,035,999)	(114,113,593)
Goodwill	207,749,937	-
Outsourcing expenses	2,392,868,881	2,577,062,167
Others	2,680,845,714	2,265,513,510
Total	**17,546,721,003**	**17,352,134,353**

8. Other income

Details	Current year	Previous year
Bonus and support	23,876,019,497	13,884,573,944
Liquidation of assets	220,917,486	285,454,545
Debts written-off	74,500,000	74,500,000
Others	962,624,000	2,301,800
Total	**25,134,060,983**	**14,246,830,289**

9. Other expenses

Details	Current year	Previous year
Administrative fine	46,792,277	3,905,164
Liquidation of fixed assets	521,307,889	-
Depreciation and allocation expenses of assets related to suspend operations	557,232,938	-
Others	16,711,247	102,092,823
Total	**1,142,044,351**	**105,997,987**

10. Current corporate income tax (CIT) expense

The Company must pay corporate income tax on taxed income at the rate of 20%.

Estimated corporate income tax (CIT) payable during the year is as follows:

Details	Current year	Previous year
Total pre-tax accounting profit	**24,797,489,485**	**14,525,421,912**
Increase/ Decrease adjustments of accounting profit to determine profit subject to corporate income tax:	11,681,328,251	7,737,581,170
Increase adjustments	*13,513,149,242*	*7,969,852,920*
Non-deductible expenses when determining taxable income	974,770,072	1,220,540,047
Remuneration for non-executive Board of Management and Supervisory Board	444,000,000	444,000,000
Non-deductible interest expenses (*)	3,391,165,267	3,024,941,025
Provision for severance allowance	41,831,513	56,391,979
Provision for land lease, land-use conversion	7,101,309,523	-
Goodwill	207,749,937	-
Loss of subsidiary not subject to tax	1,352,322,930	3,223,979,869
Decrease adjustments	*(1,831,820,991)*	*(232,271,750)*
Dividends and profits received	(60,000,000)	(60,000,000)
Refund of severance allowance already paid	(598,777,175)	(172,271,750)

Details	Current year	Previous year
Provision for subsidiary	(1,173,043,816)	-
Taxed income	36,478,817,736	22,263,003,082
Corporate income tax (CIT) rate	20%	20%
Current Corporate income tax (CIT) expense	7,295,763,547	4,452,600,616
Corporate income tax (CIT) arrears (*)	45,951,581	-
Current corporate income tax (CIT) payable	**7,341,715,128**	**4,452,600,616**

(1) This is non-deductible interest expense according to Point a, Clause 3, Article 16 of the Decree No. 132/ND-CP dated 05th November 2020 and the Decree No. 20/2025/NĐ-CP dated 10th February 2025 of the Government on amendment to some articles of the Decree No. 132/2020/ND-CP dated 05th November 2020.

(*) This is the Corporate income tax (CIT) arrears according to the Decision 206/QĐ-CTCMA dated 28th February 2025 of the Ca Mau Provincial Tax Department on administrative penalties for tax violations, for the inspection period from 2020 to 2023.

11. Deferred Corporate Income tax expense

Details	Current year	Previous year
Deferred corporate income tax expense arising from taxable temporary differences	(1,597,586,040)	(11,278,396)
Deferred corporate income tax expense arising from reversal of deferred tax assets	239,867,895	106,384,850
Total	**(1,357,718,145)**	**95,106,454**

12. Gain on stock and diluted gain on stock

12a. Gain on stock

Details	Current year	Previous year
Accounting profit after Corporate income tax	19,607,224,832	11,462,227,586
Increase and decrease adjustments of accounting profit to determine profit or loss is allocated for shareholders holding common stock:	-	-
- Making appropriation of bonus and welfare funds (*)	-	-
Profit to calculate gains on stock	19,607,224,832	11,462,227,586
Average outstanding common stock during year	18,155,868	18,155,868
Gains on stock	**1,080**	**631**

(*) The Group makes temporary appropriation according to the profit distribution plan under the Resolution No. 01/2025/NQ-ĐHĐCĐ dated 14th June 2025 (estimated Bonus and welfare funds at rate of 0%). These amounts will be adjusted according to the official Resolution of the General Meeting of Shareholders.

Outstanding common stock during year is calculated as follows:

Details	Current year	Previous year
Beginning balance of outstanding common stock	18,155,868	18,155,868
Effect of buy-back common stock	-	-
Effect of issued common stock	-	-
...	-	-
Average outstanding common stock during year	**18,155,868**	**18,155,868**

12b. *Diluted gain on stock*

Details	Current year	Previous year
Profit or loss is allocated for shareholders holding common stock to calculate gains on stock	19.607.224.832	11.462.227.586
Increase / decrease adjustments of profit:	-	-
- After-tax effects of convertible bond interest	-	-
- ...	-	-
Profit to calculate diluted gains on stock	19.607.224.832	11.462.227.586
Number of common stocks used to calculate diluted gains on stock	18.155.868	18.155.868
Diluted gains on stock	**1.080**	**631**

Number of common stocks used to calculate diluted gains on stock is calculated as follows:

Details	Current year	Previous year
Average outstanding common stock during year	18,155,868	18,155,868
Effect of dilutive potential common stock:	-	-
- ...	-	-
Number of common stocks used to calculate diluted gains on stock	**18,155,868**	**18,155,868**

13. Expenses from operating activities by nature

Details	Current year	Previous year
Employees cost	112,626,004,942	121,232,475,831
Materials, supplies	9,495,097,759	10,274,706,889
Depreciation/Amortization of fixed assets	9,630,872,833	9,450,461,024
Outsourcing expenses	43,210,118,711	48,787,248,358
Others	17,289,477,595	17,949,191,237
Total	**192,251,571,840**	**207,694,083,339**

VII. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE CONSOLIDATED STATEMENT OF CASH FLOWS (Currency: VND)

1. Non-monetary transactions

During year, the Group has not incurred non-monetary transactions.

2. Cash and cash equivalents held by the Company that is not available for use

The Group has not incurred cash and cash equivalents held by the Group that is not available for use.

3. Proceeds from borrowings

Proceeds from borrowings is under common contractual arrangements *(refer to the Notes No. V.21)*.

4. Repayments of borrowing principal

Repayments of borrowing principal is under common contractual arrangements *(refer to the Notes No. V.21)*.

VIII. OTHER INFORMATION (Currency: VND)

1. Contingent assets

The Group has not incurred contingent assets to affect the consolidated financial statements, which need any adjustments to the figures or disclosures in the consolidated financial statements.

2. Contingent liabilities

The Group has not incurred contingent liabilities would affect the consolidated financial statements, which need any adjustments to the figures or disclosures in the consolidated financial statements.

3. Operating lease assets

As at the accounting period ended, future minimum lease payments derived from the irrevocable operating lease are as follows:

Details	**Ending balance**	**Beginning balance**
From 1 year or less	2,908,636,364	1,636,363,636
Over 1 year to 5 years	5,305,909,090	5,609,090,910
Over 5 years	-	-
Total	**8,214,545,454**	**7,245,454,546**

Total amount of additional lease payment is recorded as revenue during the year is VND 321,818,183 (previous year was VND 14,151,517).

4. Transactions and balances with related parties

The Company's related parties include: members of key management, individuals related to members of key management and other related parties.

4a. Transactions and balances with members of key management, individuals related to members of key management

Members of key management include: members of the Board of Management, the Supervisory Board and members of the Board of Directors.

Individuals related to members of key management are close members of the family of members of key management.

Transactions with members of key management and individuals related to members of key management

Transactions on sale of goods and rendering of services with members of key management and individuals related to members of key management are presented in the Notes No. VI.1b.

The Company has not incurred other transactions with members of key management and individuals related to members of key management.

Guaranteee commitments

The Group has not used fixed assets, inventories, ... as collateral for loans of members of key management and individuals related to members of key management. In addition, none of member of key management and individual related to members of key management used their own properties to secure the loans of the Group *(refer to the Notes No. V.21).*

Liabilities with members of key management and individuals related to members of key management

Liabilities with members of key management and individuals related to members of key management is presented in the Notes No. V.

Receivables from members of key management and individuals related to members of key management and those members and individuals are unsecured and will be paid in cash. There is not any provision for doubtful debts which was made for liabilities of members of key management and individuals related to members of key management.

Income of members of key management (*):

Details	**Current year**	**Previous year**
Wages	2,427,193,025	2,205,982,706
Remuneration	564,000,000	564,000,000
Bonus	4,030,000	92,807,260
Dividends	-	337,392,500
Others	32,000,000	38,000,000
Total	**3,027,223,025**	**3,238,182,466**

(*) Members of key management include: members of the Board of Management, the Supervisory Board and the Board of Directors.

Current year	Position	Wages	Remuneration	Bonus	Dividends	Others	Total
The Board of Management		-	*444,000,000*	-	-	-	*444,000,000*
Nguyen Hoang Bao Long	Chairperson	-	84,000,000	-	-	-	84,000,000
Nguyễn Tuan Quynh	Member	-	60,000,000	-	-	-	60,000,000
Nguyễn Thi Viet Anh	Member	-	60,000,000	-	-	-	60,000,000
Nguyen Thi Hien	Member	-	60,000,000	-	-	-	60,000,000
Nguyen Van Khanh	Member	-	60,000,000	-	-	-	60,000,000
Hoang Anh Dung	Member	-	60,000,000	-	-	-	60,000,000
Nguyen Van Canh	Member	-	45,000,000	-		-	45,000,000
Đo Đuc Hanh	Member		15,000,000		-		15,000,000
The Supervisory Board		-	*120,000,000*	-	-	-	*161,800,000*
Nguyen Anh Tuan	Head of the Board	-	48,000,000	-	-	-	48,000,000
Tran Chi Hieu	Member	-	36,000,000	-	-	-	77,800,000
Ngo The Anh	Member	-	36,000,000	-	-	-	36,000,000
The Board of Directors		*2,427,193,025*	-	*4,030,000*	-	*32,000,000*	*2,463,223,025*
Nguyen Huu Long	General Director	885,120,008	-	1,300,000	-	-	886,420,008
Phu Chi Anh	Deputy General Director	502,550,540	-	780,000	-	-	503,330,540
Tran Thi Truc Linh	Deputy General Director	517,107,794	-	975,000		-	518,082,794
Nguyen Hoang Ha My	Deputy General Director	264,015,568	-	585,000	-	8,000,000	272,600,568
Nguyen Thuy Ai	Chief Accountant	258,399,115	-	390,000	-	24,000,000	282,789,115
Total		**2,427,193,025**	**564,000,000**	**4,030,000**	**-**	**32,000,000**	**3,027,223,025**

Previous year	Position	Wages	Remuneration	Bonus	Dividends	Total
The Board of Management		-	*444,000,000*	-	*246,019,220*	-
Nguyen Tuan Quynh	Chairperson	-	84,000,000	-	-	-
Nguyen Thi Viet Anh	Member	-	60,000,000	-	246,019,220	-
Nguyen Thi Hien	Member	-	60,000,000	-	-	-
Nguyen Van Khanh	Member	-	60,000,000	-	-	-
Hoang Anh Dung	Member	-	60,000,000	-	-	-
Nguyen Van Canh	Member	-	60,000,000	-	-	-
Nguyen Hoang Bao Long	Member	-	60,000,000	-	-	-
The Supervisory Board		-	*120,000,000*	-	*41,800,000*	-
Nguyen Anh Tuan	Head of the Board	-	48,000,000	-	-	-
Tran Chi Hieu	Member	-	36,000,000	-	41,800,000	-
Ngo The Anh	Member	-	36,000,000	-	-	-
The Board of Directors		*2,205,982,706*	-	*92,807,260*	*49,573,280*	*38,000,000*
Nguyen Huu Long	General Director	738,350,000	-	28,970,000	-	-
Phu Chi Anh	Deputy General Director	458,837,617	-	19,914,000	38,000,000	-
Tran Thi Truc Linh	Deputy General Director	473,347,162	-	19,914,000	11,573,280	-
Nguyen Hoang Ha My	Deputy General Director	319,333,500	-	14,935,500	-	24,000,000
Nguyen Thuy Ai	Chief Accountant	216,114,427	-	9,073,760	-	14,000,000
Total		**2,205,982,706**	**564,000,000**	**92,807,260**	**337,392,500**	**38,000,000**

4b. Transactions and balances with other related parties

The Group's other related parties include:

- Associated companies, jointly-controlled entities,
- Individuals have the right to directly or indirectly vote in the Company and close members of their family,
- Companies of members of key management and individuals have the Company's direct or indirect voting rights and close members of their families.

The Group's other related parties include:

Other related parties	**Relationship**
Long Hung Trading and Service Co., Ltd.	Parent company

Transactions with other related parties

Details	**Current year**	**Previous year**
Purchase of goods	920,507,783,580	865,950,149,319
Pay for purchasing of goods	(921,950,048,126)	(865,950,149,319)

Guaranteee commitments

The Group has not used fixed assets, inventories, ... as collateral for loans of other related parties. In addition, none of other related parties used their own properties to secure the loans of the Group *(refer to the Notes No. V.21).*

Liabilities with other related parties

Liabilities with other related parties is presented in the Notes No. V.

Receivables from other related parties are unsecured and will be paid in cash. There is not any provision for doubtful debts which was made for liabilities of other related parties.

5. Capitalized interest expenses

In year, the Group has not incurred capitalized interest expenses.

6. Segment Reporting

The Group selected the business segment reporting as the primary reporting, due to the risk and profitability ratios are affected primarily by differences in products and services provided by the Group. The geographical segment reporting is as the secondary reporting. The Group's operating activities are organized and managed according to characteristics of the products and services provided by the Group with each department is a strategic business unit providing different products to serve the various markets.

6a. *Segment reporting is presented according to the business field*

Details	Petroleum activities	General product activities	Other business activities	Total
Current year				
Net revenues from sale of goods and rendering of services	903,762,590,966	3,517,920,390,753	305,377,908,153	4,727,060,889,872
Cost of goods sold	871,122,442,464	3,363,966,458,744	284,935,545,872	4,520,024,447,080
Gross profit from sale of goods and rendering of services	**32,640,148,502**	**153,953,932,009**	**20,442,362,281**	**207,036,442,792**
Previous year				
Net revenues from sale of goods and rendering of services	890,156,891,672	3,312,083,721,307	406,734,497,071	4,608,975,110,050
Cost of goods sold	860,729,622,905	3,171,218,982,343	388,130,859,509	4,420,079,464,757
Gross profit from sale of goods and rendering of services	**29,427,268,767**	**140,864,738,964**	**18,603,637,562**	**188,895,645,293**

6b. *Segment reporting is presented according to geography*

In year, whole activities of the Group take place only in the territory of Vietnam.

7. Collateral

Collateral for other entities

The Group has used held-to-maturity investments, receivables, inventories, fixed assets as collateral for loans at banks *(refer to the Notes No. V.2, V.3, V.8, V.9, V.10, V.11, V.21).*

The Group's collaterals will be released upon completion of repayment obligations. There is no other important terms related to the use of those pledged assets.

Mortgage assets of other entities

The Group did not hold the collateral of the other entities as at 31st December 2025.

8. Going-concern assumption

As at the date of the consolidated financial statements, there is not any factor which affect the going-concern assumption of the Group. Therefore, the consolidated financial statements for the fiscal year ended 31st December 2025 are prepared on the basis of the going-concern assumption.

9. Subsequent events

In the opinion of the Board of Directors, the Group's consolidated financial statements for the fiscal year ended 31st December 2025 would not be seriously affected by any important items, transactions, or any extraordinary events happened to the date of this report, which need any adjustments to the figures or disclosures in the consolidated financial statements.

10. Other information

The Company is in the process of implementing a share offering plan according to the Resolution No. 01/2025/NQ-ĐHĐCĐ dated 14th June 2025 of the General Meeting of Shareholders on approving the plan to offer shares to existing shareholders of CaMau Trading Joint Stock Company, charter capital increased from VND 181,558,680,000 to VND 217,870,410,000; the purpose of issuance: increase charter capital to supplement capital for the Company's current business activities.

Ca Mau province, 26th March 2026.

Prepared by	Chief Accountant	General Director
LIEU HA MY	NGUYEN THUY AI	NGUYEN HUU LONG

CAMAU TRADING JOINT STOCK COMPANY

Separare Financial Statements for the accounting period from 01/01/2026 to 30/09/2026

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STATEMENT OF FINANCIAL POSITION (SEPARATE)

As at 30 September 2026

Currency: VND

Code	ASSETS	Notes	Ending balance	Beginning balance
1	2	3	4	5
100	**A- CURRENT ASSETS AND SHORT-TERM INVESTMENTS**		**376,564,961,350**	**415,125,562,721**
110	**I. Cash and cash equivalents**	V.1	**33,679,274,500**	**28,718,304,969**
111	1. Cash		33,679,274,500	28,718,304,969
112	2. Cash equivalents		-	
120	**II. Short-term financial investments**		**1,404,000,000**	**1,404,000,000**
123	1. Held-to-maturity investments	V.2a	1,404,000,000	1,404,000,000
130	**III. Short-term receivables**		**65,400,938,201**	**119,406,443,715**
131	1. Short-term trade receivables	V.3	44,741,125,947	82,589,259,450
132	2. Short-term repayments to suppliers	V.4	16,234,053,574	26,360,723,036
136	3. Short-term intra-company receivables	V.5a	6,074,913,668	12,063,687,188
137	4. Short-term allowances for doubtful debts (*)	V.6	*(1,737,775,092)*	*(1,763,716,092)*
139	5. Shortage of assets awaiting resolution	V.7	88,620,104	156,490,133
140	**IV. Inventories**	V.8	**275,603,917,175**	**264,691,850,229**
141	1. Inventories		275,997,194,623	264,691,850,229
149	2. Allowances for decline in value of inventories (*)		(393,277,448)	-
150	**V. Other current assets**		**476,831,474**	**904,963,808**
151	1. Short-term prepaid expenses	V.9a	251,404,530	259,453,877
152	2. Deductible VAT		225,426,944	314,454,800
153	3. Taxes and other receivables from governmer	V.17	-	331,055,131
155	4. Other current assets		-	-
200	**B- LONG-TERM ASSETS**		**130,677,260,160**	**123,718,813,100**
210	**I. Long-term receivables**		**7,178,079,195**	**6,281,017,000**
216	1. Other long-term receivables	V.5b	7,178,079,195	6,281,017,000
219	2. Long-term allowances for doubtful debts (*)		-	-
220	**II. Fixed assets**		**95,616,143,846**	**91,240,238,248**
221	1. Tangible fixed assets	V.10	55,902,080,470	56,148,090,620
222	*- Historical costs*		*159,113,870,075*	*152,795,697,234*
223	*- Accumulated depreciation (*)*		*(103,211,789,605)*	*(96,647,606,614)*
224	2. Finance lease fixed assets		-	-
227	3. Intangible fixed assets	V.11	39,714,063,376	35,092,147,628
228	*- Historical costs*		*42,271,880,867*	*37,148,966,663*
229	*- Accumulated depreciation (*)*		*(2,557,817,491)*	*(2,056,819,035)*
230	**III. Non-current biological assets**		-	-
240	**VI. Investment properties**		-	-
250	**V. Long-term assets in progress**		**8,847,209,252**	**1,530,283,570**
251	1 Long-term work in progress		-	-
252	2 Construction in progress	V.12	8,847,209,252	1,530,283,570
260	**VI. Long-term investments**	V.2b	**11,046,671,270**	**10,683,981,384**
261	1. Investments in subsidiaries		8,505,618,500	7,217,418,500
262	2. Investments in joint ventures and associates		-	-
263	3. Investments in equity of other entities		8,499,577,200	8,499,577,200
264	4. *Allowances for long-term investments (*)*		*(5,958,524,430)*	*(5,033,014,316)*
265	5. Held to maturity investments		-	-
270	**VII. Other long-term assets**		**7,989,156,597**	**13,983,292,898**
271	1. Long-term prepaid expenses	V.9b	6,004,203,681	12,074,311,184
272	2. Deferred income tax assets	V.13	1,984,952,916	1,908,981,714
280	**TOTAL ASSETS**		**507,242,221,510**	**538,844,375,821**

Code	RESOURCES	Notes	Ending balance	Beginning balance
1	2	3	4	5
300	**A- LIABILITIES**		**225,907,033,922**	**277,671,634,423**
310	**I. Short-term liabilities**		**225,131,033,922**	**277,101,634,423**
311	1. Short-term trade payables	V.14	44,275,693,266	82,059,375,441
312	2. Short-term prepayments from customers	V.15	205,526,918	68,429,179
313	3. Dividends and profit payable	V.16	2,047,398,515	2,054,943,320
314	4. Taxes and other payables to government budget	V.17	3,465,460,526	6,410,040,253
315	5. Payables to employees	V.18	10,250,617,708	11,260,429,480
316	6. Short-term accrued expenses	V.19	16,344,046,130	9,688,478,413
319	7. Short-term unearned revenues	V.20	1,034,858,584	934,271,494
320	8. Other short-term payments	V.21a	6,361,186,320	5,261,468,077
321	9. Short-term borrowings and finance lease liabilities	V.22	131,400,008,015	149,423,263,566
322	10. Short-term provisions	V.23	8,354,629,582	8,127,637,890
323	11. Bonus and welfare fund	V.24	1,391,608,358	1,813,297,310
330	**II. Long-term liabilities**		**776,000,000**	**570,000,000**
338	1. Other long-term payables	V.20b	776,000,000	570,000,000
342	2. Deferred tax liabilities		-	-
343	3. Long-term provisions		-	-
400	**B- OWNER'S EQUITY**		**281,335,187,588**	**261,172,741,398**
410	**I. Owner's equity**	V.24	**281,335,187,588**	**261,172,741,398**
411	1. Contributed capital		181,558,680,000	181,558,680,000
411a	*- Ordinary shares with voting rights*		*181,558,680,000*	*181,558,680,000*
412	2. Capital surplus		1,578,837,745	1,578,837,745
418	3. Development and investment funds		34,360,657,257	32,479,308,007
420	4. Undistributed profit after tax		63,837,012,586	45,555,915,646
421a	*- Undistributed profit after tax brought*		*42,793,217,146*	*25,837,077,948*
421b	*- Undistributed profit after tax for the current year*		*21,043,795,440*	*19,718,837,698*
430	**II. Funding sources and other funds**		-	-
440	**TOTAL SOURCES**		**507,242,221,510**	**538,844,375,821**

Ca Mau, 29 October 2026

Prepared by	Chief accountant	General Director
LIEU HA MY	NGUYEN THUY AI	NGUYEN HUU LONG

INCOME STATEMENT (SEPARATE)

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

Currency: VND

Code	ITEMS	Notes	From 01/07/2026 to 30/09/2026	From 01/07/2026 to 30/09/2026	From 01/01/2026 to 30/09/2026	From 01/01/2026 to 30/09/2026
1	2	3	4	5	6	7
01	**1. Revenues from sale of goods and rendering of services**	VI.1	**1,093,809,016,418**	**1,131,021,391,992**	**3,439,004,786,080**	**3,249,437,413,642**
02	2. Revenue deductions		62,445,893	10,163,858	277,847,310	85,059,710
10	**3. Net revenues from sale of goods and rendering of services**		**1,093,746,570,525**	**1,131,011,228,134**	**3,438,726,938,770**	**3,249,352,353,932**
11	4. Cost of goods sold	VI.2	1,046,605,952,602	1,079,112,311,411	3,276,289,607,741	3,116,781,266,294
20	**5. Gross profit from sale of goods and rendering of services**		**47,140,617,923**	**51,898,916,723**	**162,437,331,029**	**132,571,087,638**
21	6. Gains/losses on disposal activities		-	-	-	-
22	7. Income from financial activities	VI.3	665,730,739	588,167,183	1,751,844,877	1,708,702,346
23	8. Expenses from financial activities	VI.4	3,208,522,825	2,382,161,659	9,567,047,512	9,375,334,418
24	*- In which: Interest expenses*		*2,957,738,477*	*2,433,185,664*	*8,606,232,398*	*7,190,787,050*
25	8. Selling expenses	VI.5	36,784,845,426	44,449,755,138	129,635,104,341	112,113,467,280
26	9. General & administration	VI.6	4,466,709,070	4,218,539,379	13,527,178,934	11,972,370,502
30	**10. Net profit/(loss) from operating activities**		**3,346,271,341**	**1,436,627,730**	**11,459,845,119**	**818,617,784**
31	11. Other income	VI.7	4,971,788,586	6,023,271,630	15,156,687,504	19,234,047,239
32	12. Other expenses	VI.8	11,795,092	7,631,024	118,393,724	62,365,935
40	**13. Other profit**		**4,959,993,494**	**6,015,640,606**	**15,038,293,780**	**19,171,681,304**
50	**14. Total pre-tax accounting profit**		**8,306,264,835**	**7,452,268,336**	**26,498,138,899**	**19,990,299,088**
51	15. Current Corporate Income tax expenses	VI.9	1,749,658,646	1,525,839,501	5,530,314,661	5,248,455,800
52	16. Deferred Corporate Income tax expenses	VI.10	(63,846,662)	10,316,207	(75,971,202)	(851,052,020)
60	**17. Profit/(loss) after corporate income tax**		**6,620,452,851**	**5,916,112,628**	**21,043,795,440**	**15,592,895,308**

Ca Mau, 29 October 2026

Prepared by	Chief accountant	General Director
LIEU HA MY	NGUYEN THUY AI	NGUYEN HUU LONG

CASH FLOWS STATEMENT (SEPARATE)

(As per Indirect Method)

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

Currency: VND

Code	Items	Notes	From 01/01/2026 to 30/09/2026	From 01/01/2026 to 30/09/2026
1	2	3	4	5
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**1. Net profit/(loss) before tax**		**26,498,138,899**	**19,990,299,088**
	2. Adjustments for:		**17,843,238,980**	**14,549,210,544**
02	- Depreciation of fixed assets and investment properties	V.10-V.11	8,166,862,283	6,615,634,023
03	- Provisions	V.6-V.2b	1,519,838,254	1,216,010,090
05	- (Profit)/ loss from investing activity		(449,693,955)	(473,220,619)
06	- Interest expense	VI.4	8,606,232,398	7,190,787,050
07	- Other adjustments		-	-
08	**3.Operating income/(loss) before changes in working capital**		**44,341,377,879**	**34,539,509,632**
09	- (Increase)/decrease in receivables		53,478,496,104	9,977,630,380
10	- (Increase)/decrease in inventory	V.8	(11,305,344,394)	(52,222,455,056)
11	- Increase/(decrease) in payables (excluding interest payable, CIT payables)		(35,642,416,639)	43,107,900,344
12	- Increase/(decrease) in prepaid expenses	V.9a	6,078,156,850	2,610,398,964
13	- Increase/(decrease) in trading securities		-	-
14	- Interest paid		(8,692,654,738)	(7,231,923,502)
15	- Corporate income tax (CIT) paid	V.17	(7,395,763,547)	(4,002,600,616)
16	- Other cash inflows from operating activities		-	-
17	- Other cash outflows from operating activities	V.24	(1,303,038,202)	(230,891,148)
20	***Net cash inflows/(outflows) from operating activities***		***39,558,813,313***	***26,547,568,998***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase of fixed assets and other long-term assets		(15,728,140,286)	(11,888,450,615)
22	2. Proceeds from disposals of fixed assets and other long-term assets		110,527,272	125,909,091
23	3. Loans to other entities and payments for purchase of debt instruments of other entities		-	-
24	4. Repayments from borrowers and proceeds from sales of debt instruments of other entities		-	-
25	5. Payments for investments in other entities		(1,288,200,000)	-
26	6. Withdrawals of investments in other entities		-	-
27	7. Interest and dividends received	VI.3	339,166,683	315,171,999
30	***Net cash inflows(outflows) from investing activities***		***(16,566,646,331)***	***(11,447,369,525)***
	III. CASH FLOW FROM FINANCING ACTIVITIES			
31	1. Proceeds from issue of stocks, capital contribution of the owner		-	-
32	2. Capital redemption of the owners, the acquisition of issued stocks		-	-
33	3. Proceeds from borrowings	V.22	1,552,990,386,065	1,291,575,187,061
34	4. Repayments of borrowing principal	V.22	(1,571,013,641,616)	(1,306,054,219,772)
35	5. Repayments of finance lease principal			
36	6. Dividends, gains paid to the owners	V.24	(7,941,900)	(2,601,100)
40	***Net cash inflows/(outflows) from financing activities***		***(18,031,197,451)***	***(14,481,633,811)***
50	**Net cash inflows/(outflows) in year (20+30+40)**		**4,960,969,531**	**618,565,662**
60	**Cash and cash equivalents at the beginning of the year**		**28,718,304,969**	**30,373,818,144**
61	Impact of exchange rate fluctuation		-	-
70	**Cash and cash equivalents at the end of the year**	V.1	**33,679,274,500**	**30,992,383,806**

Ca Mau, 29 October 2026

Prepared by	Chief accountant	General Director
LIEU HA MY	NGUYEN THUY AI	NGUYEN HUU LONG

NOTES TO THE FINANCIAL STATEMENTS(SEPARATE)

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

These notes form an integral part of and should be read in conjunction with the separate Financial Statements for the period ended 30 September 2026 of Ca Mau Trading Joint Stock Company (hereinafter referred to as "the Company)

I. OPERATION FEATURES

1. Forms of ownership

Ca Mau Trading Joint Stock Company (hereafter, referred to as "the Company") is joint stock company

Lines of business

Business lines of the Company is trade, service.

2. Business activities

Trading and supplying technical materials: gas, oil..;

Food technology products, wine, beer, cigarettes of all kinds, soft drinks;

...

3. Normal business and production cycle

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

4. The Company's operations in year affect the financial statements

During the reporthing period, the company discontinued its Masan Product line, resulting in a decrease in revenue compared to the previous period.

5. Company structures

Subsidiary

Name of company	Registered address	Main business activities	Shareholding ratio		Proportion of interest		Proportion of ownership / voting rights	
			Ending balance	Beginning balance	Ending balance	Beginning balance	Ending balance	Beginning balance
Bac Lieu Printing JSC	No 160 Hoang Van Thu Street, Ward Bac Lieu Ca Mau Province	Printing documents and materials of Party and State agencies; printing newspapers…	81,57%	68,65%	81,57%	68,65%	81,57%	68,65%

The affiliated units do not have legal status and are accounted for dependently

No	Unit name	Address
1	Branch in Bac Lieu	Lot 6B, D1 Street, Tra Kha Industrial Park, Ward Bac Lieu, Ca Mau Province.
2	Branch in Soc Trang	No 09/A Quan lo Phung Hiep Str, Hamlet 1, Ward Nga Nam, Can Tho City.
3	Branch in Kien Giang	Block H14, No 11-12-13-14-15-16, Le Hong Phong Str, Ward Rach Gia, An Giang Province.
4	Branch in Ho Chi Minh	No 43, 06 Str, Binh Thoi residence,Ward Binh Thoi, Quarter 27, Ho Chi Minh City.
5	Branch in Nam Can	607 Nguyen Tat Thanh Street, Cai Nai Hamlet, Nam Can Commune, Ca Mau Province

In addition, the Company also has affiliated stores in Ca Mau province.

6. Employees

As at the accounting period ended 30 September 2026, there are 542 employees who are working at the Company (there were 605 employees at the beginning of year).

II. ACCOUNTING PERIOD, AND REPORTING CURRENCY

1. The Company's fiscal year

The fiscal year starts on 01 January and ends on 31 December of each calendar year.

These (separate) financial statements are prepared for the period ended 30 September 2026.

2. Currency used in accounting

The standard currency unit used is Vietnam Dong (VND) because the Company uses the main accounting currency unit which is Vietnam Dong (VND) for selling and purchasing.

III. ADOPTED ACCOUNTING REGIME AND STANDARDS

1. Applicable accounting regime

The Company has applied the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System in accordance with the Circular No. 99/2026/TT-BTC dated 27 October 2025 as well as circulars guidance on implementing the accounting standards of the Ministry of Finance in the preparation of the separate Financial statements.

Whereby, the accompanying (separate) Balance Sheet, (separate) Income Statement, (separate) Cash Flows Statement and Notes to the (separate) Financial Statements and the use of this report is not intended for subjects who are not provided information on the procedures, principles and accounting practices in Vietnam, as well as not intentionally presented the financial position, the business results and the cash flows under the procedures and principles and accounting practices widely accepted in other countries and territories outside Vietnam.

2. Statement on the compliance with the Vietnamese accounting regime and standards

The Executive Board ensure to follow all the requirements of the accounting standards and the Vietnamese Corporate accounting system promulgating together with the Circular No. 99/2026/TT-BTC dated 27 October 2025 and the guiding circulars on implementing the accounting standards of the Ministry of Finance in the preparation of the separate Financial statements.

3. Registered accounting documentation system: Voucher recording on computer.

IV. ADOPTED ACCOUNTING POLICIES

1. Basis of preparation the financial statements

The (separate) financial statements are prepared on the basis of accrual accounting (except for information related to cash flows).

Subordinate units maintain their own accounting systems and operate under dependent accounting. The Company's financial statements are prepared by consolidating the financial statements of these subordinate units. All inter-unit revenues and balances are eliminated upon consolidation.

2. Cash and cash equivalents

Cash includes cash on hand, cash in transit and call deposits.

Cash equivalents is the short-term securities of which the due dates can not exceed 3 (three) months from the dates of the investments (with an original maturity not exceeding 3 months) and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash.

3. Accounting principles of financial investments

Held-to-maturity investments

The investments are classified as held-to-maturity if the company has both the ability and the intention to hold to maturity. Held-to-maturity investments include: term deposits (including treasury bills, promissory note) bonds, preferred stocks which the issuance party is obligated to repurchase at a specific time in the future and and held-to-maturity loans for the purpose of collecting interest periodically and other held-to-maturity investments.

Principles for determining held-to-maturity investments are initially recognized at the historical costs include purchase price and expenses related to investments transactions. After initial recognition, these investments are recognized at recoverable amount. Interest income on held-to-maturity investments after the date of acquisition are recognized in Income Statement on the basis of accrual. Interest enjoyed before the Company held is deducted against the historical cost as at the date of acquisition.

When there is certainly evidence shows part of or the entire investment may not be recoverable and the loss can be determined reliably, the loss is recognized in Expenses from financial activities in year and direct reduction of investment value.

Subsidiaries

Subsidiaries is a company that is controlled by the Company. The control is achieved when the Company has the ability to control the financial and operational policies of the investee company in order to get economic benefits thanks to their operating activities.

Provision for loss of investments in subsidiaries, joint ventures, associated companies is made as subsidiaries, joint ventures, associated companies have suffered losses, by the differences between the actual capital contributions by parties in subsidiary, joint ventures, associated companies and the actual equity multiplied (X) with the percentage of capital contribution of the Company and total actual capital contributions by parties in subsidiaries, joint ventures, associated companies. If the subsidiaries, joint ventures, associated companies are subject to present the consolidated financial statements, basis of determination of provision for loss is the consolidated financial statements.

Dividends and profits of periods prior to the purchase of the investment are recognized as a reduction in the carrying amount of the investment itself. Dividends and profits of periods after the purchase of the investment are recognized as revenue. Stock dividends received are monitored only by the increase in the number of shares, with no recognition of the value of the shares received.

Increase/Decrease in the balance of provision for loss of investments in subsidiaries, joint ventures, associated companies must be made as at the accounting period ended and are recognized in the expenses from financial activities.

Investments in equity of other entities

Investments in equity instruments of other entities include investments in equity instruments but the Company does not have control, joint control or significant influence over the investee.

Investments in equity instruments of other entities is initially recorded at their historical cost, include purchase price or capital contributions plus the costs directly related to the investment. When investments are purchased, their dividends and profits from previous years are accounted in reducing their value. And their dividends and profits of following years are recognized in the revenue.
Dividends and profits of periods prior to the purchase of the investment are recognized as a reduction in the carrying amount of the investment itself. Dividends and profits of periods after the purchase of the investment are recognized as revenue. Stock dividends received are monitored only by the increase in the number of shares, with no recognition of the value of the shares received (except for state-owned enterprises, which shall comply with current legal regulations).

Provision for loss of investments in equity instruments of other entities is appropriated as follows:

- For listed stock input accounts or the fair value of investment accounts is reliably determined, establish a provisioning basis based on the value of the shares.

- For investments can not determine fair value as at the date of report, the provision is based on the loss of investee by the differences between the actual capital contributions by parties in other entity and the actual equity multiplied (X) with the percentage of capital contribution of the Company and total actual capital contributions by parties in other entity.

Increase/Decrease in the balance of provision for loss of investments in equity instruments of other entities must be made as at the accounting period ended and are recognized in the expenses from financial activities.

4. Accounting principles of receivables

Doubtful receivables are presented by book value subtracting the provisions for doubtful receivables.

Receivables are classified as trade receivables and other receivables comply with the following principles:

- Trade receivables reflect the commercial elements arising from selling - purchasing transactions between the Company and the buyer is an independent entity, include receivables from export sales under entrusted others.

- Other receivables reflect the non-commercial elements, unrelated to selling - purchasing transactions.

Provisions for doubtful receivables: are prepared for each doubtful debt based on:

- For the overdue receivables recorded in economic contracts, loan agreements, contractual commitment or debt commitments, the company has claimed many times but still have not yet collected. Determining the overdue period of a receivable debt that is determined to be doubtful and requires a provision to be made based on the principal repayment time according to the original purchase and sale contract, regardless of debt extension between parties;

- Receivables haven't yet reached their due date but the debtor has fallen into bankruptcy or is undergoing dissolution process, has been missing or fled;

- For the undue receivables but are unlikely to withdraw: Based on the estimated losses to make provision.

Increase/Decrease in the balance of provisions for doubtful receivables must be made as at the accounting period ended and are recognized in the general & administration expenses.

5. Recognition principles of inventories

Inventories are recognized at the lower of their historical costs or their net realizable values.

Historical costs of inventories are determined as follows:

- Raw materials, goods: including the acquisition cost and other direct related expenses arising to obtain inventory in current status and place.

Net realizable value is the estimated selling price of inventories in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

The value of inventory is calculated using the weighted average method and accounted for under the perpetual inventory system.

Provisions for decline in value of inventories are made for each inventory item whose cost exceeds its net realizable value. For work-in-progress services, the provision is calculated for each specific type of service with its own separate price. Any increase or decrease in the balance of the provision for decline in value of inventories required to be made at the financial year-end is recognized in the cost of goods sold.

6. Accounting principles of prepaid expenses

Prepaid expenses include short-term prepaid expenses or long-term prepaid expenses on interim balance sheet and are allocated in the prepaid period or the time brings corresponding economic benefits thanks to these expenses.

Prepaid expenses include the actual arising costs but related to the operating results of numerous accounting periods. The Company's prepaid expenses include:

Tools

Expenses on tools being put into use are allocated into expenses in accordance with the straight line method for the maximum period of 03 years.

Repair costs of fixed assets

Repair costs of assets arising once have great value are allocated into expenses in accordance with the straight line method in 03 years.

Land rental

Prepaid land rental represents the rental already prepaid for the land being used by the Company. Prepaid land rental is allocated into expenses in accordance with the straight line method in line with the leasing period of 50 years.

Insurance expenses

Insurance expenses are allocated into expenses in accordance with the straight line method with the allocation time based on the insurance period stated in the insurance contract.

7. Recognition and depreciation principles of tangible fixed assets

Tangible fixed assets are determined by the historical costs less (-) accumulated depreciation.

Historical costs of tangible fixed assets include all the expenses of the company to have these fixed assets as of the dates they are ready to be put into use.

Other expenses incurred subsequent to the initial recognition are included in historical costs of fixed assets only if they certainly bring more economic benefits in the future thanks to the use of these assets. Those which do not meet the above conditions will be recorded into expenses during the period.

When tangible fixed assets are disposed or liquidated, their historical costs and accumulated depreciation are written off, then any profit (or loss) generated from the liquidation is included in the income or the expenses during the period.

Tangible fixed assets are depreciated in line with straight-line method to gradually write off the historical costs of fixed assets over their estimated useful lives. Details are as follows:

The estimated useful lives of fixed assets:

Buildings and structures	05 - 50 years
Machineries and equipments	03 - 10 years
Vehicles	05 - 15 years
Management equipments and tools	03 years

8. Recognition and amortization principles of intangible fixed assets

Intangible fixed assets are determined by the historical costs less (-) accumulated amortization.

Historical costs of intangible fixed assets include all the expenses of the company to have these fixed assets as of the dates they are ready to be put into use.

Other expenses incurred subsequent to the initial recognition are included in expenses during the period only if they attached to the specific intangible fixed asset and bring more economic benefits thanks to the use of these assets.

When intangible fixed assets are disposed or liquidated, their historical costs and accumulated amortization are written off, then any profit (or loss) generated from the liquidation is included in the income or the expenses during the period.

Land use rights

Land use rights are all actual expenses the Company has paid that are directly related to used land, including: expenses to have land use rights,costs for compensation, site clearance,registration fees..

The Company's land use rights are amortized as follows

- Receiving legal transfer: depreciated according to the straight-line method based on the land allocation period (20-50 years), land use rights with indefinite term are not depreciated

Software

Costs related to computer software programs is not an integral part of the related hardware is capitalized. Historical costs of computer software include all the expenses of the Company to pay until the date the software is put into use. Computer software is amortized in line with straight-line method in 03 years.

9. Recognition principles of construction-in-progress

Construction-in-progress reflects the direct cost (include relevant interest expenses in accordance with accounting policies of the Company) related to the assets are being built, machineries and equipments are being installed for the purpose of manufacturing, leasing and management, as well as expenses related to the repair of fixed assets which are being implemented. Those assets are recorded at their historical cost and not to be depreciated.

10. Recognition principles of liabilities and accruals

Liabilities and accrued expenses are recognized for amounts payable in the future related to goods and services received. Accrued expenses are recognized based on reasonable estimates of the payable amounts.

The classification of payables into trade payables, accrued expenses, inter-unit payables, and other payables is performed in accordance with the following principles:

- Trade payables reflect commercial payables arising from the purchase of goods, services, and assets where the seller is an independent entity from the Company, including payables for imports made through an entrustee.

- Borrowings and financial lease liabilities reflect loans, financial lease liabilities, and the payment status of such loans and financial lease liabilities;

- Accrued expenses reflect payables for goods and services received from suppliers or provided to customers but not yet paid due to the lack of invoices or sufficient accounting files and documents; payables to employees for accrued annual leave; and other production and business expenses required to be accrued in advance.

- Inter-unit payables reflect the payable amounts between the superior unit and its subordinate units that do not have legal status and practice dependent accounting.

- Other payables reflect non-commercial payables that are unrelated to transactions of purchasing, selling, or providing goods and services.

11. Wages fund

Wages fund are made appropriation on basis of the Minutes - Resolution of the Board of Management No. 07/2026/NQ-HĐQT dated 24th April 2026. Accordingly, the salary fund is calculated according to the salary unit price of VND 8,800,000 x 12 months x 642 people.

12. Provision for severance allowance

Pursuant to the Vietnam Labor Code, the Company's employees are entitled to receive severance allowance when they have worked on a regular basis for a period of at least 12 months or more. The qualified period of work as the basis for calculation of severance allowance shall be the total period during which the employee actually worked for the Company minus the period over which the employee participated in the unemployment insurance in accordance with unemployment insurance laws and the period for which severance allowance has been paid by the Company.

The employee's severance allowance is accrued in each accounting period ended at rate of a half of the average monthly salary for each working year. The salary as the basis for calculation of severance allowance shall be the average salary of the last 06 months under the employment contract before the date of these financial statements.

This accrual is used for a one-time payment when the employee terminates his employment contract according to prevailing regulations.

13. Recognition principles of Owners' equity

Owner's invested equity

Owner's invested equity is recognized according to the shareholders' actual capital.

Treasury stocks

When the Company's stock is re-purchased, the amount payable including the expenses related to the transaction is recorded as treasury stocks and are recorded as a decrease in owner's equity. When re-issuing, differences between re-issued value and the book value of treasury stocks are recognized in "Surplus of share capital".

Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriating for funds in accordance with the Company's Charter as well as regulations and being approved by General Meeting of Shareholders.

Distribution of profits to shareholders is considered non-monetary items in undistributed earnings after tax which can affect the cash flows and ability to pay dividends such as profit from revaluation of the contributed assets, revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recorded as liabilities when being approved by General Meeting of Shareholders.

14. Recognition of revenues and income

Revenues are recognized when the Company may get economic benefits that can be determined reliably. Revenues are measured at the fair value of received or receivable accounts after deducting trade discounts, sales discounts and sales returns.

Revenues from sale of goods are gasoline, oil...

Revenues from sale of goods are recognized when satisfying the following conditions at the same time:

- Most of risk and benefits associated with the goods ownership are transferred to customers;

- There are no rights to manage or to control the goods;

- Revenues can be determined reliably;

- Getting or will get reliable economic benefits from providing service;

- Expenses related to providing and completing service can be determined.

Revenue from operating leasehold assets

Revenue from operating leasehold assets is recorded in accordance with the straight line method over the leasing period. The revenue received in advance of many accounting periods are allocated in the revenue matching with the leasing period.

Unearned revenues

Rent received in advance for many periods is allocated to revenue in accordance with the rental period

Interest on bank deposits

Interest is recognized on an accrual basis, and determined on balance of savings accounts and the actual interest rates for each period.

15. Revenue deductions

Revenue deductions are the deducted adjusted amounts in revenue from sales and service provisions incurred in the period.

16. Accounting principles of Cost of goods sold

Cost of goods sold is total cost of finished goods other expenses are included or recorded reducing in the cost of goods and direct costs of the volume of services provided, other costs are included in cost of goods sold or reduced in cost of goods sold.

17. Accounting principles of Expenses from financial activities

Expenses from financial activities are the costs related to financial activities include interest expenses. Borrowing costs is recognized in expenses when incurred.

18. Accounting principles of Selling expenses and General & administration expenses

Selling expenses and General & administration expenses are all costs related to the process of selling products, goods, rendering of services and general administration expenses of the Company.

19. Taxes and Statutory obligations

Value Added Tax (VAT): in accordance with deduction method.

The Company has paid Corporate income tax (CIT) at rate of 20% (twenty percent) of profit gained from the operation activities.

Other taxes will be paid according to current regulations.

20. Corporate income tax (CIT)

Corporate income tax expenses include current corporate income tax and deferred corporate income tax.

Current corporate income tax

Current corporate income tax expense is recognized based on taxable income. Taxable income is different from accounting profit due to the adjustments of differences between tax and accounting figures as well as those of non-taxable or non-deductible income and expenses.

Deferred Corporate income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the financial statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Book values of deferred corporate income tax assets are considered at the balance sheet dates and will be reduced to the rates that ensure enough taxable income against which the benefits from a part of or all of the deferred income tax can be used. Deferred corporate income tax assets are not yet recorded in before that will be reconsidered as at the accounting period ended and recorded when being reliably taxable profit to be able to use deferred income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rates to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the income statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity of the company.

Deferred income tax assets and deferred income tax liabilities should be offset when:

§ The Company has a legal right to implement the offset of current income tax assets and current income tax payable; and

§ Those deferred income tax assets and deferred income tax payable related to corporate income tax is administered by the same tax authority:

- For the same taxable entity; or

- The Company intends to pay current income tax payable and current income tax assets on the basis of net or recover assets at the same time with the payment of liabilities in each future period when the significant deferred income tax payable or deferred income tax assets to be paid or recovered.

21. Segment Reporting

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments. Segment information is prepared and presented comply with the accounting policies in the preparation and presentation of the (separate) financial statements of the Company.

22. Related parties

A party is considered as a related party of the company in case that party is able to control the company or to cause material effects on the financial decisions as well as the operations of the company. A party is also considered a related party of the company in case that party is under common control or significant influence.

In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE BALANCE SHEET (Currency: VND)

1. Cash and cash equivalents

Details	Ending balance of period	Beginning balance
Cash on hand	10,903,089,091	15,765,088,329
Cash in banks	22,776,185,409	12,953,216,640
Total	**33,679,274,500**	**28,718,304,969**

As at 30 September 2026, the Company has no blocked cash in banks which has been used as collateral for loans.

2. Financial investments

Financial investments of the Company include held-to-maturity investments and investments in other entities. Information on financial investments of the Company is as follows:

2a. Held-to-maturity investments

Details	Ending balance of period		Beginning balance	
	Historical cost	Book value	Historical cost	Book value
Short-term	***1,404,000,000***	***1,404,000,000***	***1,404,000,000***	***1,404,000,000***
Term deposits	1,404,000,000	1,404,000,000	1,404,000,000	1,404,000,000
Vietnam Joint Stock Company Bank for Industry and Trade – Ca Mau Branch (*)	*1,404,000,000*	*1,404,000,000*	*1,404,000,000*	*1,404,000,000*
Total	**1,404,000,000**	**1,404,000,000**	**1,404,000,000**	**1,404,000,000**

(*)Held-to-maturity investments have been used as collateral for loans with amount of VND 1,404,000,000 VND (refer to the Notes No. V.21).

2b. *Investments in other entities*

Items	Ending balance of period			Beginning balance		
	Historical cost	Fair value	Provision (**)	Historical cost	Fair value	Provision (**)
Investments in subsidiaries	**8,505,618,500**	**(1,760,456,930)**	**6,745,161,570**	**7,217,418,500**	**(1,173,043,816)**	**6,044,374,684**
Bac Lieu Printing JSC(*)	8,505,618,500	(1,760,456,930)	6,745,161,570	7,217,418,500	(1,173,043,816)	6,044,374,684
Other investments	**8,499,577,200**	**(4,198,067,500)**	**4,301,509,700**	**8,499,577,200**	**(3,859,970,500)**	**4,639,606,700**
Sabeco Song Hau Trading JSC	21,500,000	-	21,500,000	21,500,000	-	21,500,000
Petec Trading and Investments Corporation	4,186,371,000	(3,448,772,300)	737,598,700	4,186,371,000	(3,369,031,900)	817,339,100
PV OIL Sai Gon JSC	3,000,000,000	-	3,000,000,000	3,000,000,000	-	3,000,000,000
Nam Dinh JSC	312,000,000	(174,751,000)	137,249,000	312,000,000	(178,672,400)	133,327,600
Petec Coffee JSC	426,000,000	(320,880,000)	105,120,000	426,000,000	(176,340,000)	249,660,000
Vicem Ha Tien Cement JSC	553,706,200	(253,664,200)	300,042,000	553,706,200	(135,926,200)	417,780,000
Total	**17,005,195,700**	**(5,958,524,430)**	**11,046,671,270**	**15,716,995,700**	**(5,033,014,316)**	**10,683,981,384**

(*)According to the initial Business Registration Certificate No. 6104000021, the seven amendment dated 31st May 2018 granted by the Department of Planning and Investment of Ca Mau city. The Company has invested In Bac Lieu Printing JSC with amount of VND 8,505,618,500 equivalent to 81,57% of the charter capital (beginning balance equivalent to 68,65% of the charter capital), proportion of voting rights and proportion of interest is 81,57%.

The Minutes - Resolution of the Board of Management No. 02/2020/NQ-HĐQT dated 27 July 2020, agree to divest from subsidiary.

(**) Provision for investments in other entities:

- For investments in shares listed on the stock exchange or the fair value of the investment is reliably determined, provisioning is based on the market value of the shares as of the closing date of 30 September 2026.

- The fair value of this investment has not been determined due to having no transaction price and there is no guidance on determining the fair value in Vietnamese Accounting Standards. Therefore, estimated fair value is calculated by historical costs of investments minus provisions.

Subsidiaries, ventures, associated companies' operating activities

Bac Lieu Printing JSC

The Company operates in the printing industry. For the accounting period ended 30 September 2026, the Company incurred a net loss from its business operations.

Provision for investments in Subsidiaries, ventures, other entities

The movements in the provision for investments in other entities are as follows:

Details	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Beginning balance	**(5,033,014,316)**	**(3,245,414,100)**
Determined provisions	(929,431,514)	(1,954,144,873)
Reversal of provision	3,921,400	-
Ending balance	**(5,958,524,430)**	**(5,199,558,973)**

Transactions between the Company and subsidiary, ventures

Significant transactions between the Company and subsidiary, ventures are as follows:

Details	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Bac Lieu Printing JSC	-	-
Buying and selling goods	-	-
Car rent	130,500,000	130,500,000
Pay for car rent	(130,500,000)	(130,500,000)
Investment activities	-	-
Dividends distributed	-	-
Dividends received	-	-

As at 30 September 2026, the Company has no investments in other entities which are used to pledge, mortgage, guarantee.

The company has no commitment to contribute capital to invest in other units.

3. Short-term trade receivables

Trade receivables by customer group

Details	Ending balance of period	Beginning balance
Receivables from related parties	-	-
Receivables from other customers	**44,741,125,947**	**82,589,259,450**
Receivables from sale of gasoline and oil	3,622,859,469	2,225,174,145
Receivables from department stores - Ca Mau	17,916,466,182	32,639,877,388
Receivables from department stores - Bac Lieu	9,260,473,170	15,774,589,658
Receivables from department stores - Kien Giang	7,808,123,364	17,352,659,072
Receivables from department stores - Nga Nam	2,141,362,962	12,617,740,387
Receivables from sale of electrical appliances	3,198,784,800	1,968,712,800
Others	793,056,000	10,506,000
Total	**44,741,125,947**	**82,589,259,450**

The Company has pledged all of its short-term trade receivables to secure the loan at Vietnam Joint Stock Commercial Bank for Industry and Trade – Ca Mau Branch *(refer to the Notes V.21).*

4. Short-term advance payments to suppliers

Details	Ending balance of period	Beginning balance
Advance payments to suppliers from related parties	-	**1,642,960,000**
Long Hung Trading and Service Co.,Ltd	-	1,642,960,000
Advance payments to suppliers from other customers	**16,234,053,574**	**24,717,763,036**
Oanh Liet Construction - Fire Prevention Co., Ltd	-	650,050,612
Masan Consumer Corporation	24,201,877	6,367,407,728
Heniken Vietnam Brewery Co., Ltd	8,175,098,675	10,814,289,449
LOF International Dairy Joint Stock Company Branchid - LOF Binh Duong Dairy Factory	1,776,312,507	-
Nam Trung Construction Mechanical Trading Co., Ltd	1,500,000,000	
Others	4,758,440,515	6,886,015,247
Total	**16,234,053,574**	**26,360,723,036**

5. Other receivables

5a. Other short-term receivables

Details	Ending balance of period		Beginning balance	
	Amount	Provision	Amount	Provision
Receivables from related parties	-	-	-	-
- Lam Quoc Khanh - Advances	-	-	-	-
Receivables from other organizations and individuals	*6,074,913,668*	-	*12,073,687,188*	-
Mortgages, deposits(*)	4,800,550,000	-	4,800,550,000	-
Advances	405,404,882		147,895,796	
Expected interest income from bank deposits	172,776,575	-	164,993,548	-
Other short-term receivables	56,999,007	-	193,151,483	-
Receivables for discounts and bonuses from suppliers	639,183,204	-	6,767,096,361	-
Total	**6,074,913,668**	-	**12,073,687,188**	-

As at 30 September 2026, the Company has no other short-term receivables which are used to pledge, mortgage, guarantee.

(*) Mortgages, deposits

Details	Ending balance of period	Beginning balance
Receivables from other organizations and individuals	**4,800,550,000**	**4,800,550,000**
Vedan Viet Nam Enterprise Co., LTD	1,120,000,000	1,120,000,000
Viet Nam Dairy Products JSC - Can Tho Branch	1,170,000,000	1,170,000,000
3A Nutrition (Viet Nam) Co., Ltd - Can Tho Branch	992,250,000	992,250,000
Acecook Viet Nam JSC – Can Tho Branch	588,000,000	588,000,000
Others	930,300,000	930,300,000
Total	**4,800,550,000**	**4,800,550,000**

5b. Other long-term receivables

Details	Ending balance of period		Beginning balance	
	Amount	Provision	Amount	Provision
Receivables from other organizations and individuals	***7,178,079,195***	-	***6,281,017,000***	-
Viet Nam Beer and beverage Co., Ltd (VBB)	3,002,050,195	-	5,396,567,000	-
Others	4,176,029,000	-	884,450,000	-
Total	**7,178,079,195**	-	**6,281,017,000**	-

As at 30 September 2026, the Company has no other long-term receivables which are used to pledge, mortgage, guarantee.

6. Bad debts

Details	Ending balance of period		Beginning balance	
	Historical costs	Recoverable value (*)	Historical costs	Recoverable value
Receivables from department store	***(1,737,775,092)***	-	***(1,763,716,092)***	-
Tra Kha Consumer Goods Store	(385,000,000)	-	(385,000,000)	-
Ho Phong Store	(296,996,975)		(296,996,975)	
An Minh Store	(170,175,110)	-	(178,175,110)	-
Tra Kha Store Food Technology Store	(453,079,487)	-	(453,079,487)	-
Soc Trang Store	(182,000,000)	-	(182,000,000)	-
Others	(250,523,520)	-	(268,464,520)	-
Total	**(1,737,775,092)**	-	**(1,763,716,092)**	-

(*) Recoverable value is determined Historical cost minus (-) provisions.

Provisions fluctuated as follows:

Details	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Beginning balance	**(1,763,716,092)**	**(1,835,216,091)**
Determined provisions	-	-
Reversal of provisions	25,941,000	44,499,999
Ending balance	**(1,737,775,092)**	**(1,790,716,092)**

7. Shortage of assets awaiting resolution

Details	Ending balance of period	Beginning balance
Inventories	88,620,104	156,490,133
Total	**88,620,104**	**156,490,133**

8. 8. Inventories

Details	Ending balance of period		Beginning balance	
	Historical cost	Provision	Historical cost	Provision
Materials and supplies	59,178,399,918	-	32,654,251,878	-
Goods	216,818,794,705	(393,277,448)	232,037,598,351	-
Total	**275,997,194,623**	**(393,277,448)**	**264,691,850,229**	-

In which:

- The Company has stagnant inventory, inferior or poor quality which can not sold to consumers.

The Company has pledged certain inventories to secure a loan (refer to the Note V.21). The carrying amount of the pledged assets as of 30 September 2026 was 174,072,541,939 VND (Beginning balance: 163,707,705,183 VND).

Goods in transit

Details	Ending balance of period	Beginning balance
Gasoline, oil of all kinds	59,178,399,918	32,654,251,878
Total	**59,178,399,918**	**32,654,251,878**

Goods in transit are goods deposited at the seller's warehouse.

Goods

Details	Ending balance of period	Beginning balance
Gasoline, oil of all kinds	21,164,550,625	8,535,147,017
Department stores	195,654,244,080	223,502,451,334
Total	**216,818,794,705**	**232,037,598,351**

9. Prepaid expenses

9a. Short-term prepaid expenses

Details	Ending balance of period	Beginning balance
Insurance expenses	208,458,568	54,384,591
Repair Expenses	42,945,962	205,069,286
Total	**251,404,530**	**259,453,877**

The movement of short-term prepaid expenses is as follows:

Details	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Beginning balance	**259,453,877**	**278,741,654**
Increase during the period	921,295,620	1,011,370,969
Allocation during the period	(929,344,967)	(796,929,761)
Ending balance	**251,404,530**	**493,182,862**

9b. Long-term prepaid expenses

Details	Ending balance of period	Beginning balance
Tools	778,632,487	974,307,924
Expense of renting land (*)	1,276,853,832	5,564,652,588
Repair Expenses	3,745,806,238	4,617,693,937
Others	202,911,124	917,656,735
Total	**6,004,203,681**	**12,074,311,184**

The movement on long-term prepaid expenses is as follows:

Details	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Beginning balance	**12,074,311,184**	**14,211,196,348**
Increase during the period	2,261,146,112	2,794,181,114
Allocation during the period	(4,199,700,338)	(4,331,454,245)
Other	(4,131,553,277)	-
Ending balance	**6,004,203,681**	**12,673,923,217**

The Company mortgages all Certificates of land use rights registration, house ownership rights and other assets attached to the above land, authorized by Ms. Nguyen Thi Viet Anh, to secure the loan at Vietnam Joint Stock Commercial Bank For Industry And Trade – Ca Mau Branch và Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ca Mau Branch (refer to the Notes No. V.21).

10. Tangible fixed assets

Items	Buildings & structures	Machineries, equipments	Vehicles, transmissions	Management equipments and tools	Total
I. Historical cost					
1. Beginning balance	**90,873,941,897**	**3,380,901,558**	**55,800,897,697**	**2,739,956,082**	**152,795,697,234**
2. Increase during the period	**5,177,245,327**	-	**2,020,108,350**	**222,500,000**	**7,419,853,677**
Construction in progress	*1,473,123,199*	-	-	-	*1,473,123,199*
Purchase of fixed assets	*3,704,122,128*		*2,020,108,350*	*222,500,000*	*5,946,730,478*
3. Decrease during the period	**356,180,836**	-	**745,500,000**	-	**1,101,680,836**
Disposals, liquidation during the period	*356,180,836*	-	*745,500,000*	-	*1,101,680,836*
4. Ending balance	**95,695,006,388**	**3,380,901,558**	**57,075,506,047**	**2,962,456,082**	**159,113,870,075**
Fully-depreciated but still be used	22,826,556,442	3,380,901,558	16,306,356,067	1,182,954,547	43,696,768,614
II. Depreciation					
1. Beginning balance	**63,076,513,495**	**3,380,901,558**	**28,692,558,690**	**1,497,632,871**	**96,647,606,614**
2. Increase during the period	4,316,318,836	-	3,175,226,194	174,318,797	7,665,863,827
Depreciation during year	*4,316,318,836*		*3,175,226,194*	*174,318,797*	*7,665,863,827*
3. Decrease during the period	**356,180,836**	-	**745,500,000**	-	**1,101,680,836**
Disposals, liquidation during the period	*356,180,836*		*745,500,000*		*1,101,680,836*
4. Ending balance	**67,036,651,495**	**3,380,901,558**	**31,122,284,884**	**1,671,951,668**	**103,211,789,605**
III. Net book value					
1. Beginning balance	***27,797,428,402***	-	***27,108,339,007***	***1,242,323,211***	***56,148,090,620***
2. Ending balance	***28,658,354,893***	-	***25,953,221,163***	***1,290,504,414***	***55,902,080,470***

In which:

- The Company have residual value of tangible fixed assets that have been used to pledge, mortgage for loans with amount of VND 0 (refer to the Notes No.V.21).
- *The Company has no commitments to purchase or sell tangible fixed assets of great value in the future.*

11. Intangible fixed assets

Items	Land use rights (*)	Software	Total
I. Historical cost			
1. Beginning balance	**36,299,745,183**	**849,221,480**	**37,148,966,663**
2. Increase during the period	4,241,101,704	881,812,500	**5,122,914,204**
3. Decrease during the period	-	-	-
4. Ending balance	**40,540,846,887**	**1,731,033,980**	**42,271,880,867**
In which:			
Fully-amortized but still be used	-	849,221,480	849,221,480
II. Amortization			
1. Beginning balance	**1,207,597,555**	**849,221,480**	**2,056,819,035**
2. Increase during the period	499,365,470	1,632,986	500,998,456
Amortization during the period	499,365,470	1,632,986	500,998,456
3. Decrease during the period	-	-	-
4. Ending balance	**1,706,963,025**	**850,854,466**	**2,557,817,491**
III. Net book value			
1. Beginning balance	**35,092,147,628**	-	**35,092,147,628**
2. Ending balance	**38,833,883,862**	**880,179,514**	**39,714,063,376**

In which:

- The Company have residual value of intangible fixed assets that have been used to pledge, mortgage for loans with amount of VND 17,887,364,494 (refer to the Notes No. V.21).

- The Company didn't have commitment to purchase or sell intangible fixed assets of great value in the future.

12. Construction in progress

Details	Beginning balance	Arising during the period	Increase in fixed assets	Ending balance of period
Construction in progress	***1,359,921,070***	***0***	***(264,963,670)***	***1,094,957,400***
- Nam Can Warehouse	1,094,957,400	-	-	1,094,957,400
- Others	264,963,670	0	(264,963,670)	0
Purchase of fixed	***170,362,500***	***13,916,647,424***	***(6,334,758,072)***	***7,752,251,852***
Total	**1,530,283,570**	**13,916,647,424**	**(6,599,721,742)**	**8,847,209,252**

In which:

- The Company didn't have residual value of Construction in progress that have been used to pledge, mortgage for loans.

- The Company did not incur any interest expense capitalized into construction in progress during the period.

13. Deferred income tax assets

Details	Beginning balance	Recorded in business results during the period	Recognised directly in equity during the period	Ending balance of period
Provision for severance allowance	205,265,674	(10,664,630)	-	194,601,044
Provision for changes of land use purposes	1,420,261,905	56,062,970	-	1,476,324,875
Accrued land rental	283,454,135	30,572,862	-	314,026,997
Total	**1,908,981,714**	**75,971,202**	**-**	**1,984,952,916**

14. Short-term trade payables

Details	Ending balance of period	Beginning balance
Payables to related parties	**-**	**326,400,000**
Long Hung Trading & Services Co., Ltd.	-	326,400,000
Payables to other suppliers	**44,275,693,266**	**81,732,975,441**
Totalgaz Viet Nam Co., LTD	6,392,272,950	3,606,315,390
Viet Nam Dairy Products JSC - Branchid Can Tho	3,647,931,710	8,301,790,584
Vedan Viet Nam Enterprise Co., LTD	10,459,173,946	14,534,504,272
Nuitrition Co., LTD (Viet Nam)	6,679,206,965	37,933,168,475
Others	17,097,107,695	17,357,196,720
Total	**44,275,693,266**	**82,059,375,441**

As of 30 June 2026, the Company had no overdue and unpaid debts.

15. *Short-term advance payments from customers*

Details	Ending balance of period	Beginning balance
Advance payments from related parties	-	-
Advance payments from other	**205,526,918**	**68,429,179**
Petroleum customers	149,680,874	25,693,500
Grocery customers - Ca Mau	2,957,000	4,384,500
Grocery customers - Bac Lieu	40,593,755	22,196,140
Grocery customers - Kien Giang	12,295,289	16,155,039
Grocery customers - Nga Nam	-	-
Others	0	-
Total	**205,526,918**	**68,429,179**

16. Tax and statutory obligations

Items	Beginning balance		Incurred during the period		Ending balance of period	
	Receivable	Payabl	Payable	Already paid	Receivable	Payabl
Value added tax (VAT) on local sales	314,454,800	2,592,522,465	12,822,363,655	(14,153,641,784)	225,426,944	1,261,244,336
Corporate income tax (CIT)	-	3,817,517,788	5,530,314,661	(7,395,763,547)	-	1,952,068,902
Personal income tax (PIT)	-	-	297,420,235	(297,420,235)	-	-
Land tax and land rent	331,055,131	-	378,617,623	(961,820,042)	0	252,147,288
Others	-	-	-	-	-	-
Total	**645,509,931**	**6,410,040,253**	**19,028,716,174**	**(22,808,645,608)**	**225,426,944**	**3,465,460,526**

Value added tax (VAT)

The Company pay value added tax in accordance with deduction method at rate of 5%, 8%, 10%.

Corporate income tax (CIT):

The Company must pay corporate income tax on taxed income at the rate of 20%.

Land tax

The Company has declared and paid under regulations.

Other taxes

The Company has declared and paid under regulations.

The Company's tax reports are subject to examination by the tax authorities. Because the application of tax laws and regulations to various types of transactions can be interpreted in many different ways, the tax amounts presented in the financial statements for the accounting period ended 30 September 2026 may be subject to change upon the final decision of the tax authorities.

17. Payables to employees

The actual salary fund is deducted by the salary unit price of VND 8,800,000 x total number of monthly employees but not more than 642 people.

Details	Ending balance of period	Beginning balance
Wages payable	10,250,617,708	11,260,429,480
Total	**10,250,617,708**	**11,260,429,480**

18. Short-term accruals

Details	Ending balance of period	Beginning balance
Interest expense payable	96,261,502	182,683,842
Accrued land rent expense	1,570,134,983	1,417,270,676
Accrued selling expenses	14,056,471,525	7,775,989,419
Accrued general and administrative expenses	139,385,320	158,144,470
Accrued Transportation expenses	481,792,800	-
Accrued audit fees	-	121,000,000
Others	-	33,390,006
Total	**16,344,046,130**	**9,688,478,413**

19. Short-term unearned revenue

Details	Ending balance of period	Beginning balance
Unearned revenue related to other organizations and individuals	***1,034,858,584***	***934,271,494***
Difference between selling price of goods sold on installment as committed and selling price paid	351,818,184	623,362,400
Prepaid rent revenue	683,040,400	310,909,094
Total	**1,034,858,584**	**934,271,494**

The Company has no unenforceable contract.

20. 20. Other payables

20a. Other short-term payables

Details	Ending balance period	Beginning balance
Payables to related parties	-	-
Payables to other organizations and individuals	***6,361,186,320***	***5,261,468,077***
Must return equitization	213,502,269	213,502,269
Assets in surplus awaiting resolution	657,375,779	83,197,662
Union dues	184,524,060	-
Must return promotional items	3,516,853,311	3,000,000,000
Grassroots trade union fund	563,788,215	807,163,480
The Party Committee of Camau Trading Joint Stock Company	148,204,300	133,130,663
Others	1,076,938,386	1,024,474,003
Total	**6,361,186,320**	**5,261,468,077**

As of 30 September 2026, the Company had no overdue and unpaid debts.

20b. Dividends and profits paypable

Details	Ending balance of period	Beginning balance
Dividends and profits paypable (*)	2,047,398,515	2,054,943,320
Cộng	**2,047,398,515**	**2,054,943,320**

(*) Restated in accordance with Circular No.99/2025/TT-BTC dated 27 October 2025.

20c. Other long-term payables

Details	Ending balance of period	Beginning balance
Payables to related parties	-	-
Payables to other organizations and	***776,000,000***	***570,000,000***
Mortgages, deposits	776,000,000	570,000,000
Total	**776,000,000**	**570,000,000**

As of 30 September 2026, the Company had no overdue and unpaid debts.

21. Finance lease loans and liabilities

21a. Short-term

Details	Ending balance of period		Beginning balance	
	Amount	Ability to repay	Amount	Ability to repay
Short-term loans payable to related parties	-	-	-	-
Short-term finance lease loans and liabilities payable to other organizations and individuals	*131,400,008,015*	*131,400,008,015*	*149,423,263,566*	*149,423,263,566*
Loans from credit institutions	*131,400,008,015*	*131,400,008,015*	*149,423,263,566*	*149,423,263,566*
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ca Mau Branch (1)	82,120,753,493	82,120,753,493	75,084,141,063	75,084,141,063
Viet Nam Joint Stock Commercial Bank of Industry and Trade – Ca Mau Branch(2)	49,279,254,522	49,279,254,522	74,339,122,503	74,339,122,503
Current portion of long-term loans	-	-	-	-
Total	**131,400,008,015**	**131,400,008,015**	**149,423,263,566**	**149,423,263,566**

(1) Joint Stock Commercial Bank for Foreign Trade of Viet Nam (Vietcombank) – Ca Mau branch

The loan under the Credit agreement No. 343-2025/HĐCV-QLN-PKH dated 9 September 2025 of Joint Stock Commercial Bank for Foreign Trade of Viet Nam (Vietcombank) – Ca Mau branch.

- Loan limit: VND 150,000,000,000 (Loan limit includes the customer's outstanding loan balance at the bank according to the Loan limit contract No. 232-2025/HDCV-CMA-QLN dated 12th June 2025).

- Loan purpose: funding legal, reasonable, and valid short-term credit needs to serve production and business activities according to the loan usage plan, but excluding short-term needs to serve fixed asset investment activities.

- Loan method: loan based on limit

- Loan interest rate is determined at the time of loan disbursement according to the bank's loan interest rate announcement for each period and is recorded on each Debt receipt.

- The maximum loan term of each debt is 2 months/each debt receipt.

- Loan limit maintenance period is to the end of 24th August 2026.

- Collateral (refer to the Notes No. V.8, V.9, V.10, V.11 and VIII.7):

+ Certificate of land-use rights No. AN 512589 dated 01st December 2008 granted by the People's Committee of Soc Trang province, land plot No. 775, map sheet No. 05, at Area 1, Vinh Chau town, Vinh Chau district, Soc Trang province, area of 211.5 m2 according to the Mortgage Contract No. 44-2018/HĐ-VCB-KHDN dated 01 June 2018.

+ Land-use rights and ownership of house and other land-attached assets No. BA 537991 dated 08th October 2010 granted the Department of Natural Resources and Environment of Ca Mau province (the change registration on 04th June 2018), land plot No. 1368, map sheet No. 1, at Tac Thu hamlet, Ho Thi Ky commune, Thoi Binh district, Ca Mau province, area of 1,697.9 m2 according to the Mortgage Contract No. 54-2019/HD-CMA-QLN dated 16th April 2019.

+ Land-use rights and ownership of house and other land-attached assets No. BA 487003 dated 24th December 2009 granted by the People's Committee of Ca Mau province, land plot No. 1110, map sheet No. 2, at Ly An hamlet, Hung My commune, Cai Nuoc district, Ca Mau province, area of 1,870 m2 according to the Mortgage Contract No. 46-2018/HĐ-VCB-KHDN dated 06th June 2018.

+ Certificate of land-use rights No. BC 406710 dated 04th October 2010 granted by the People's Committee of Bac Lieu province (the change registration on 10th December 2010), land plot No. 168, map sheet No. 8-1, at Dai Loc residential area, at Hamlet 2, Ho Phong town, Gia Rai district, Bac Lieu province, area of 99.7 m2 according to the Mortgage Contract No. 54-2019/HD-CMA-QLN dated 16th April 2019.

+ Certificate of land-use rights No. BC 406714 dated 08th November 2010 granted by the People's Committee of Ca Mau province, land plot No. 241, map sheet No. 8-1, at Hamlet 2, Ho Phong town, Gia Rai district, Bac Lieu province, area of 874.2 m2 according to the Mortgage Contract No. 54-2019/HD-CMA-QLN dated 16th April 2019.

+ And a house with construction area of 99.7 m2, floor area of 362.7 m2, III-level house, 3 floors built on land plot No. 168, map sheet No. 8-1 according to the Mortgage Contract No. 48-2018/HĐ-VCB-KHDN dated 12th June 2018.

+ Goods in circulation under the Commodity Mortgage Contract No. 87-2020/HĐTC-CMA-QLN dated 16th March 2020, at the following warehouses: Bac Lieu Tobacco Warehouse, Ca Mau Tobacco Warehouse, Kien Giang Branch Warehouse, An Minh General Products Warehouse, Ho Phong Food Technology Warehouse, Nga Nam Food Technology Warehouse (3 warehouses).

+ According to the Mortgage Contract No. 54-2019/HĐ-CMA-QLN dated 16th April 2019 on the mortgage of land-use rights under the name of Nguyen Thi Viet Anh authorized by the Company as follows:

- Certificate of land-use rights No. AB 460331 dated 19th May 2005 granted by the People's Committee of Kien Giang province (the change registration on 19th February 2019), at Lot H14 – 11, sea-encroachment project to build a new urban area in Rach Gia town – Kien Giang province, area of 125 m2.
- Certificate of land-use rights No. AB 460332 dated 19th May 2005 granted by the People's Committee of Kien Giang province (the change registration on 19th February 2019), at Lot H14 – 12, sea-encroachment project to build a new urban area in Rach Gia town – Kien Giang province, area of 125 m2.
- Certificate of land-use rights No. AB 466641 dated 19th May 2005 granted by the People's Committee of Kien Giang province (the change registration on 19th February 2019), at Lot H14 – 13, Le Hong Phong street, An Hoa ward, Rach Gia city – Kien Giang province, area of 125 m2.

• Certificate of land-use rights No. AB 466642 dated 19th May 2005 granted by the People's Committee of Kien Giang province (the change registration on 19th February 2019), at Lot H14 – 14, Le Hong Phong street, An Hoa ward, Rach Gia city – Kien Giang province, area of 125 m2.

• Certificate of land-use rights No. AB 466643 dated 19th May 2005 granted by the People's Committee of Kien Giang province (the change registration on 19th February 2019), at Lot H14 – 15, Le Hong Phong street, An Hoa ward, Rach Gia city – Kien Giang province, area of 125 m2.

• Certificate of land-use rights No. AB 466644 dated 19th May 2005 granted by the People's Committee of Kien Giang province (the change registration on 19th February 2019), at Lot H14 – 16, Le Hong Phong street, An Hoa ward, Rach Gia city – Kien Giang province, area of 155.5 m2.

+ According to Mortgage Contract No. 91-2026/HDTC-QLN-KH dated March 24, 2026, under Certificate No. DH656669, located at Tra Kha Industrial Zone, Ward 8, Bac Lieu City, Bac Lieu Province.

(2) Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) – Ca Mau branch.

The loan according to the Limit loan contract No. 86005000.010/2026-HĐCVHM/NHCT860-CTYTHUONGNGHIEP dated 26th June 2026 of Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) – Ca Mau branch.

- Loan limit: VND 150,000,000,000 (Loan limit includes debts adjusted according to the Loan limit contract No. 86005000.010/2025-HĐCVHM/NHCT860-CTY THƯƠNG NGHIỆP dated 20th June 2025 signed between the lender and the borrower as detailed in Appendix I to this Contract).

- Loan purpose: to supplement working capital to support production and business activities

- Limit maintenance term is from 26th June 2026 to 25th June 2027.

- The loan term of each debt is calculated from the day following the disbursement date, stated on the debt receipt but not exceeding 2 months.

- Interest rate for each debt receipt.

- Collateral (refer to the Notes No. V2a, V.3, V.8, V.9, V.10, V.11 and VIII.7):

+ According to the Mortgage Contract No. 86005000.001/2019/HĐBĐ/NHCT860 dated 10th may 2019 on the mortgage of land-use rights, house ownership and residential land-use right in the name of the Company as follows:

• Certificate of land-use rights No. X242685 dated 02nd February 2004 granted by the People's Committee of Bac Lieu province, Land Registry Office - the Department of Natural Resources and Environment of Bac Lieu province revised on 04th March 2019, land plot No. 24-2, map sheet No. 31, at ward 7, Bac Lieu city, Bac Lieu province, area of 103.3 m2.

• Certificate of house ownership and residential land-use right No. 9110041271 dated 23rd February 2004 granted by the People's Committee of Bac Lieu province, Land Registry Office - the Department of Natural Resources and Environment of Bac Lieu province revised on 04th March 2019, land plot No. 24, map sheet No. 31, at No. 82/4, Tran Phu street, ward 7, Bac Lieu city, Bac Lieu province, residential land area of 300 m2 and house ownership area of 102.24m2.

+ According to the Mortgage Contract No. 86005000.014/2020/HĐBĐ/NHCT860 dated 22nd October 2020 on the mortgage of land-use rights, house ownership and residential land-use right in the name of the Company as follows:

• Certificate of house ownership No. X046240 dated 24th May 2004 granted by the People's Committee of Bac Lieu province, Land Registry Office - the Department of Natural Resources and Environment of Bac Lieu province revised on 04th March 2019, land plot No. 285, map sheet No. 03, at Tran Phu street, ward 7, Bac Lieu city, Bac Lieu province, residential land area of 160 m2.

• Certificate of house ownership and residential land-use right No. 9110040735 dated 10th April 2001 granted by the People's Committee of Bac Lieu province, Land Registry Office - the Department of Natural Resources and Environment of Bac Lieu province revised on 04th March 2019, land plot No. 365, map sheet No. 06, at No. 44/6, Tran Phu street, ward 7, Bac Lieu city, Bac Lieu province, residential land area of 179.34 m2 and house ownership area of 180.91m2.

• Certificate of land-use rights No. T959935 dated 18th September 2001 granted by the People's Committee of Bac Lieu province, Land Registry Office - the Department of Natural Resources and Environment of Bac Lieu province revised on 04th March 2019, land plot No. 99-1 and 99-2, map sheet No. 22, at No. 407 street 23/8, ward 8, Bac Lieu city, Bac Lieu province, area of 1,600 m2 (residential land area of 300 m2 and garden land area of 1,300 m2).

+ According to Mortgage Contract No. 86005000.011/2025/HĐBĐ/NHCT860 dated July 01, 2024: mortgaging the land use rights, land use rights and ownership of houses registered under the Company's name as follows:

• Certificate of Land Use Rights, Ownership of Houses and Other Assets Attached to Land No. BU 389698, issued by the People's Committee of Kien Giang Province on September 15, 2015; Land plot No. 192, Map sheet No. 01; located at Bay Chu Hamlet, Dong Thai Commune, An Bien District, Kien Giang Province; Area: 567 m².

+ According to Mortgage Contract No. 86005000.011/2025/HĐBĐ/NHCT860 dated July 01, 2024: mortgaging the land use rights, land use rights and ownership of houses registered under the Company's name as follows:

• Certificate of Land Use Rights, Ownership of Houses and Other Assets Attached to Land No. BM 739955, issued by the People's Committee of Soc Trang Province on December 04, 2012; Land plot No. 01, Map sheet No. 48; located at Cluster 3, Nga Nam Town, Soc Trang Province; Area: 813.1 sq.m (or 813.1 m²).

• Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544465 dated 05th January 2019 granted by the Department of Natural Resources and Environment of Bac Lieu province, land plot No. 186, map sheet No. 8-1, at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87.75 m2.

• Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544466 dated 05th January 2019 granted by the Department of Natural Resources and Environment of Bac Lieu province, land plot No. 187, map sheet No. 8-1, at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87.75 m2.

• Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544467 dated 05th January 2019 granted by the Department of Natural Resources and Environment of Bac Lieu province, land plot No. 188, map sheet No. 8-1, at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87.75 m2

• Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544468 dated 05th January 2019 granted by the Department of Natural Resources and Environment of Bac Lieu province, land plot No. 189, map sheet No. 8-1, at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87.75 m2.

• Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544438 dated 05th January 2019 granted by the Department of Natural Resources and Environment of Bac Lieu province, land plot No. 190, map sheet No. 8-1, at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87.8 m2.

• Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544437 dated 05th January 2019 granted by the Department of Natural Resources and Environment of Bac Lieu province, land plot No. 191, map sheet No. 8-1, at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87.8 m2 according to the Mortgage Contract No. 86005000.002/2019/ HĐBĐ/NHCT860 dated 27th June 2019.

+ The Mortgagor's all revolving debt claims from third parties with payment obligations arising during the production and business process under the Property rights mortgage contract No. 86005000.011/2020/HĐBĐ/NHCT860 dated 23rd September 2020.

+ Mortgaged goods are inventories under the Commodity Mortgage Contract No. 86005000.012/2020/HĐBĐ/NHCT860 dated 23rd September 2020, inventory at the following warehouses: Nguyen Du Department Store, Ward 2 Department Store (CH), Ward 3 Department Store (CH), Ward 8 Department Store (CH), Ca Mau 1 Electrical Appliances Warehouse (retail), Ca Mau Agricultural and Fishery Warehouse, Ca Mau Food Warehouse (CH), Cai Nai Petroleum Warehouse, Ward 4 Petroleum Warehouse (CH), Dinh Binh General Warehouse.

+ The Mortgage Contract of deposit contract No. 86005000.003/2022/HĐBĐ/NHCT860 dated 31st March 2022 worth of VND 1,404,000,000.

Details of arising short-term loans during the period are as follows:

Details	Beginning balance	Arising during the period	Already paid during the period	Ending balance of period
Short-term finance lease loans and liabilities payable to related parties	-	-	-	-
Loans from credit institutions	*149,423,263,566*	*1,552,990,386,065*	*(1,571,013,641,616)*	*131,400,008,015*
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ca Mau Branch	*75,084,141,063*	*1,067,127,244,831*	*(1,060,090,632,401)*	*82,120,753,493*
Viet Nam Joint Stock Commercial Bank of Industry and Trade – Ca Mau Branch	*74,339,122,503*	*485,863,141,234*	*(510,923,009,215)*	*49,279,254,522*
Total	**149,423,263,566**	**1,552,990,386,065**	**(1,571,013,641,616)**	**131,400,008,015**

21b. Overdue loans and liabilities

As at 30 September 2026, the Company has no the unpaid overdue loans and liabilities.

22. Provisions for long-term payables

Details	Beginning balance	Determined during the period	Used/Reversed during the period	Ending balance of period
Provision for severance allowance	1,026,328,367	96,874,761	(150,197,915)	973,005,213
Provision for land use purpose conversion	7,101,309,523	280,314,846	-	7,381,624,369
Total	**8,127,637,890**	**377,189,607**	**(150,197,915)**	**8,354,629,582**

23. Bonus and welfare funds

Details	Beginning balance	Increase due to make appropriation from profit	Spending during the period	Ending balance of period
Bonus fund	1,387,154,029	-	(413,038,202)	974,115,827
Welfare fund	426,143,281	-	(39,000,000)	387,143,281
Management bonus fund	-	881,349,250	(851,000,000)	30,349,250
Total	**1,813,297,310**	**881,349,250**	**(1,303,038,202)**	**1,391,608,358**

24. Owners' equity

24a. *The movement on the owners' equity*

Items	The owners' invested equity	Surplus of share capital	Development and investment funds	Undistributed earnings	Total
Beginning balance in previous year	**181,558,680,000**	**1,578,837,745**	**31,481,536,523**	**26,834,849,432**	**241,453,903,700**
Increase in previous year	-	-	**997,771,484**	**18,721,066,214**	**19,718,837,698**
Increase from PL	-	-	-	*19,718,837,698*	*19,718,837,698*
Other	-	-	*997,771,484*	*(997,771,484)*	-
Decrease in previous year	-	-	-	-	-
Ending balance in previous year / Beginning balance in current year	**181,558,680,000**	**1,578,837,745**	**32,479,308,007**	**45,555,915,646**	**261,172,741,398**
Increase in current the period	-	-	-	**21,043,795,440**	**21,043,795,440**
Increase from PL	-	-	-	*21,043,795,440*	*21,043,795,440*
Appropriation to development investment fund	-	-	*1,881,349,250*	*(1,881,349,250)*	-
Payment of 2025 dividends	-	-	-	-	-
Advance of 2026 dividends	-	-	-	-	-
Other decreases	-	-	-	*(881,349,250)*	*(881,349,250)*
Ending balance in current the period	**181,558,680,000**	**1,578,837,745**	**34,360,657,257**	**63,837,012,586**	**281,335,187,588**

24b. Details of the owners' invested equity

Details	Proportion (%)	Ending balance of period	Proportion (%)	Beginning balance
Long Hưng Trading and Service Co.,Ltd	51.00	92,594,940,000	51.00	92,594,940,000
PetroVietnam Oil JSC	16.17	29,360,240,000	16.17	29,360,240,000
Others	32.83	59,603,500,000	32.83	59,603,500,000
Total	**100.00**	**181,558,680,000**	**100.00**	**181,558,680,000**

24c. Transactions on capital with owners and distribution of dividends and profit

Details	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Owners' invested equity		
+ Beginning balance	18,155,868,000	18,155,868,000
+ Increase during the period	-	-
+ Decrease during the	-	-
+ Ending balance	18,155,868,000	18,155,868,000
- Dividends, profit already divided	-	-

24d. Stocks

Details	Ending balance of period	Beginning balance
Number of stocks being registered to issue	18,155,868	18,155,868
Number of stocks already issued / public offering	18,155,868	18,155,868
Common stocks	*18,155,868*	*18,155,868*
Preferred stocks	-	-
Number of buy-back stocks (treasury stocks)	-	-
Common stocks	-	-
Preferred stocks	-	-
Number of outstanding stocks	18,155,868	18,155,868
Common stocks	*18,155,868*	*18,155,868*
Preferred stocks	-	-
Nominal value of outstanding stocks (vnd/stock)	10,000	10,000

24e. Dividends

Dividends are distributed under the Resolution of the Annual General Meeting of Shareholders.

	The first 9 months of 2026	The first 9 months of 2025
- Dividends declared and paid out during the period	(7,941,900)	(2,601,000)
+ Dividends declared on common stocks	(7,941,900)	(2,601,000)
+ Dividends declared on preferred stocks	-	-

- Dividends declared after the accounting period ended	-	-
+ Dividends declared on common stocks	-	-
+ Dividends declared on preferred stocks	-	-
- Dividends of accumulated preferred stocks unrecognized	-	-

24f. Development and investment funds

- The deduction and use of Development and investment fund must comply with the current financial policy for each form of enterprise or the decision of the Owner.

- Development and investment fund has made deduction from profit after corporate income tax and be used to invest in expanding business activities or intensive investment of the Company.

24g. Profit distribution

Beginning balance		***45,555,915,646***
Profit after corporate income tax		21,043,795,440
Distribution during the period		***(2,762,698,500)***
- Welfare and Bonus fund	(881,349,250)	
- Development investment funds	(1,881,349,250)	
- Dividends distribution 2025	-	
Ending balance of undistributed earnings		**63,837,012,586**

The Company's profit distribution for the year is based on Resolution of the Annual General Meeting of Shareholders No.01/2026/NQ-ĐHDCD dated June 20, 2026.

25. Off-balance sheet items

Details	Ending balance of period		Beginning balance	
	Foreign currencies	VND	Foreign currencies	VND
Bad debts written off	-	**13,614,727,188**	-	**13,761,542,188**
Foreign currencies	-	-	-	-

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INCOME STATEMENTS (Currency: VND)

1. Revenues from sale of goods and rendering of services

1a. Total revenues

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	The first 9 months of 2026	The first 9 months of 2025
Revenue from gasoline sales	292,915,926,537	198,649,714,441	772,452,087,297	525,310,007,546
Revenue from department store sales	713,058,974,710	855,050,106,488	2,408,805,178,398	2,498,667,434,033
Revenue from sales of electrical appliances	22,577,145,807	18,672,125,671	74,584,269,099	56,658,898,296
Revenue from gas sales	18,712,403,255	18,864,847,229	47,240,758,136	55,777,304,456
Revenue from sales of other goods	45,539,855,843	39,210,507,255	133,388,659,460	111,358,769,310
Revenue from service provision	1,004,710,266	574,090,908	2,533,833,690	1,665,000,001
TOTAL	**1,093,809,016,418**	**1,131,021,391,992**	**3,439,004,786,080**	**3,249,437,413,642**

1b. Revenues from sale of goods and rendering of services to related parties

Transactions on sale of goods and rendering of services to subsidiaries, joint ventures and associated companies are presented in the Notes No.V.2b.

Transactions on sale of goods and rendering of services to related parties that are not subsidiaries, joint ventures, associated companies are presented in the Notes No. VIII.4a and VIII.4b.

2. Revennue deduction

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	The first 9 months of 2026	The first 9 months of 2025
Returned from gasoline sales	-	-	-	-
Returned from department store sales	62,445,893	10,163,858	277,847,310	71,337,892
Returned from sales of electrical appliances	-	-	-	6,627,273
Returned from gas sales	-	-	-	7,094,545
TOTAL	**62,445,893**	**10,163,858**	**277,847,310**	**85,059,710**

3. Cost of goods sold

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	The first 9 months of 2026	The first 9 months of 2025
Cost of goods gasoline	280,129,333,656	189,747,653,884	728,437,144,762	499,004,912,204
Cost of goods department store	684,769,030,339	817,097,364,503	2,308,807,158,613	2,407,942,128,916
Cost of goods electrical appliances	21,331,738,877	17,818,217,355	70,586,209,078	54,008,029,294
Cost of goods gas	16,755,798,208	16,867,041,814	40,247,428,978	49,914,404,926
Others	43,620,051,522	37,582,033,855	127,736,750,379	105,689,098,509
Cost of services	-	-	81,638,483	222,692,445
Provision for decline in value of inventories	-	-	393,277,448	-
TOTAL	**1,046,605,952,602**	**1,079,112,311,411**	**3,276,289,607,741**	**3,116,781,266,294**

4. Income from financial activities

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	The first 9 months of 2026	The first 9 months of 2025
Interest on bank deposits	164,578,983	96,828,180	320,936,228	287,311,528
In Which:				
Interest on demand deposits	*9,303,707*	*4,359,052*	*41,769,545*	*14,125,414*
Interest on term deposits	*117,700,418*	*57,262,730*	*168,444,766*	*168,675,314*
Interest on deposits for security and collateral	*37,574,858*	*35,206,398*	*110,721,917*	*104,510,800*
Dividends and profits received	-	60,000,000	60,000,000	60,000,000
Interest on sales on credit	26,850,000	51,180,000	111,307,000	148,452,000
Others	474,301,756	380,159,003	1,259,601,649	1,212,938,818
TOTAL	**665,730,739**	**588,167,183**	**1,751,844,877**	**1,708,702,346**

5. Expenses from financial activities

Details	From 01/07/2026 to 30/09/2026	Từ 01/07/2025 đến 30/09/2025	The first 9 months of 2026	The first 9 months of 2025
Borrowing costs	2,957,738,477	2,433,185,664	8,606,232,398	7,190,787,050
Provisioning/(Reversal of provision) of investment accounts	215,479,348	(173,656,005)	925,510,114	1,780,488,868
Others	35,305,000	122,632,000	35,305,000	404,058,500
TOTAL	**3,208,522,825**	**2,382,161,659**	**9,567,047,512**	**9,375,334,418**

6. Selling expenses

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	The first 9 months of 2026	The first 9 months of 2025
Employees cost	24,095,518,057	29,813,692,655	71,926,318,056	68,227,059,344
Tools, equipments	454,510,407	553,781,179	1,680,074,742	4,544,153,643
Depreciation	2,654,888,536	2,323,132,619	8,166,862,283	6,615,634,023
Outsourcing expenses	6,918,973,890	7,271,085,283	37,078,965,069	19,402,576,816
Others	2,660,954,536	4,488,063,402	10,782,884,191	13,324,043,454
TOTAL	**36,784,845,426**	**44,449,755,138**	**129,635,104,341**	**112,113,467,280**

7. General & administration expenses

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	The first 9 months of 2026	The first 9 months of 2025
Employees cost	2,874,480,817	2,574,640,390	9,300,606,190	7,496,184,176
Management materials	113,216,191	23,364,390	296,867,503	102,765,583
Depreciation	-	-	-	-
Taxes and duties	163,741,363	138,442,446	438,967,594	802,238,786
Provisions for bad receivable	(8,941,000)	(12,100,000)	(25,941,000)	(56,599,999)
Outsourcing expenses	365,462,944	158,001,697	1,610,012,066	1,570,642,546
Others	958,748,755	1,336,190,456	1,906,666,581	2,057,139,410
TOTAL	**4,466,709,070**	**4,218,539,379**	**13,527,178,934**	**11,972,370,502**

8. Other income

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	The first 9 months of 2026	The first 9 months of 2025
Revenue from bonuses and support	4,912,306,768	6,011,771,630	14,899,345,232	19,064,638,148
Income from liquidation of tools, fixed assets	13,981,818	-	110,527,272	118,636,364
Proceeds from written-off debts	45,500,000	11,500,000	146,815,000	43,500,000
Others	-	-	-	7,272,727
TOTAL	**4,971,788,586**	**6,023,271,630**	**15,156,687,504**	**19,234,047,239**

9. Others Expenses

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	The first 9 months of 2026	The first 9 months of 2025
Administrative penalty, late payment of tax	11,795,092	-	118,393,724	54,301,421
Fixed asset liquidation expence	-	7,631,024	-	7,631,024
Others	-	-	-	433,490
TOTAL	**11,795,092**	**7,631,024**	**118,393,724**	**62,365,935**

10. Current corporate income tax (CIT) expense

The Company must pay corporate income tax on taxed income at the rate of 20%.

Estimated corporate income tax (CIT) payable during the year is as follows:

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	The first 9 months of 2026	The first 9 months of 2025
Total pre-tax accounting profit	8,306,264,835	7,452,268,336	26,498,138,899	19,990,299,088
Increase/ Decrease adjustments of accounting profit to determine profit subject to corporate income tax:	442,028,395	176,929,170	1,153,434,410	6,022,222,010
Increase adjustments	*455,133,845*	*295,618,945*	*1,363,632,325*	*6,150,349,185*
- Non-deductible expenses when determining taxable income	50,954,769	50,954,769	152,864,307	152,864,307
- Remuneration of non-directly operating Board of Directors and Supervisory Board	111,000,000	111,000,000	333,000,000	333,000,000

- Non-deductible interest expenses (*)	-	126,555,438	-	2,602,157,323
- Severance allowance provision	11,795,092	-	500,578,411	54,301,421
- Non-deductible expenses	1,069,138	7,108,738	96,874,761	8,026,134
- Provision for land rent	280,314,846	-	280,314,846	3,000,000,000
Decrease adjustments	*13,105,450*	*118,689,775*	*210,197,915*	*128,127,175*
- Dividends and profits received	-	60,000,000	60,000,000	60,000,000
- Reversal of severance allowance provision	13,105,450	58,689,775	150,197,915	68,127,175
- Taxable income	**8,748,293,230**	**7,629,197,506**	**27,651,573,309**	**26,012,521,098**
- Current corporate income tax rate	20%	20%	20%	20%
- Current Corporate Income Tax	1,749,658,646	1,525,839,501	5,530,314,661	5,202,504,219
- Arrears of Corporate Income Tax	-	-	-	45,951,581
Current corporate income tax (CIT) expense	**1,749,658,646**	**1,525,839,501**	**5,530,314,661**	**5,248,455,800**

(*)Is non-deductible interest expense as prescribed in Point a, Clause 3, Article 16 of Decree 132/ND-CP dated November 5, 2020.

The Company's tax declarations are subject to examination by the tax authorities as the application of tax laws and regulations to different for each types of transactions. The tax amounts is presented in the Financial Statements for the fiscal year ended 30 September 2026 will be subject to change according to the finalization of the decision of the tax authorities.

11. Deferred Corporate Income tax expense

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	The first 9 months of 2026	The first 9 months of 2025
Deferred corporate income tax expense arising from taxable temporary differences	(66,467,751)	(1,421,748)	(106,010,784)	(864,677,455)
Deferred corporate income tax expense arising from reversal of deferred tax assets	2,621,089	11,737,955	30,039,582	13,625,435
TOTAL	**(63,846,662)**	**10,316,207**	**(75,971,202)**	**(851,052,020)**

12. Gain on stock and diluted gain on stock

These items are not presented in the separate report of Ca Mau Trading Joint Stock Company because this is the parent company.

13. Expenses from operating activities by nature

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	The first 9 months of 2026	The first 9 months of 2025
Employees cost	26,969,998,874	32,388,333,045	81,226,924,246	75,723,243,520
Materials, supplies	567,726,598	577,145,569	1,976,942,245	4,646,919,226
Depreciation/Amortization of fixed assets	2,654,888,536	2,323,132,619	8,166,862,283	6,615,634,023
Outsourcing expenses	7,284,436,834	7,429,086,980	38,688,977,135	20,973,219,362
Others	3,783,444,654	5,962,696,304	13,128,518,366	16,183,421,650
TOTAL	**41,260,495,496**	**48,680,394,517**	**143,188,224,275**	**124,142,437,781**

VII. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE (SEPARATE) STATEMENT OF CASH FLOWS (Currency: VND)

1. Non-monetary transactions

During the period, the Company has not incurred non-monetary transactions.

2. Cash and cash equivalents held by the Company that is not available for use

The Company has not incurred cash and cash equivalents held by the Company that is not available for use.

3. Proceeds from borrowings

Proceeds from borrowings is under common contractual arrangements (refer to the Notes No. V.21).

4. Repayments of borrowing principal

Repayments of borrowing principal is under common contractual arrangements (refer to the Notes No. V.21).

VIII. OTHER INFORMATION (Currency: VND)

1. Contingent assets

The Company has not incurred contingent assets to affect the (separate) financial statements, which need any adjustments to the figures or disclosures in the (separate) financial statements.

2. Contingent liabilities

The Company has not incurred contingent liabilities would affect the (separate) financial statements, which need any adjustments to the figures or disclosures in the (separate) financial statements.

3. Operating lease assets

As at the accounting period ended, future minimum lease payments derived from the irrevocable operating lease are as follows:

Details	Ending balance of period	Beginning balance
From 1 year or less	2,300,302,727	2,908,636,364
Over 1 year to 5 years	12,152,727,272	5,305,909,090
Total	**14,453,030,000**	**8,214,545,454**

Total amount of additional lease payment is recorded as revenue during the period is VND 164.848.182 VNĐ (previous the period was VND 49.090.909 VNĐ).

4. Operating lease right-of-use assets

The future minimum lease payments under non-cancellable operating leases by maturity are as follows:

Details	Ending balance of period	Beginning balance
From 1 year to 5 years	2,961,100,000	557,900,000
Over 5 years	5,122,000,000	5,472,000,000
Total	**8,083,100,000**	**6,029,900,000**

The company is required to pay land and warehouse rental fees as follows:

Warehouse at No. 1105K, Lam Quang Ky Street, Rach Gia Ward, An Giang Province: The rental price is VND 60 million/month for the first 4 years, and VND 66 million/month for the remaining 6 years, payable every 3 months, with a total leased area of 1,920 sqm. The lease term is 10 years from December 1, 2022 to November 30, 2032.

Warehouse at So Tai Hamlet, Thanh Phu Commune, Ca Mau Province: The rental price is VND 38 million/month for the first 2 years, and VND 41 million/month for the remaining 3 years, payable monthly, with a total leased area of 1,404 sqm (warehouse construction area of 1,381.8 sqm). The lease term is 5 years from February 1, 2026 to January 31, 2031.

Warehouse at Cai Nai Hamlet, Nam Can Commune, Ca Mau Province: The rental price is VND 13,000,000/month for the first year, VND 13,650,000/month for the second year, and VND 14,300,000/month for the third year, payable every 3 months, with a total leased area of 400 sqm. The lease term is 3 years from October 15, 2025 to October 15, 2028.

4. Warehouse at Hamlet 2, Phong Thanh Commune, Ca Mau Province: The rental price is VND 10 million/month, payable every 3 months, with a total leased area of 322.5 sqm. The lease term is 3 years from January 1, 2026 to December 31, 2028.

Land at Hamlet 5, Dam Doi Commune, Ca Mau Province: The rental price is VND 10 million/year for a total area of 187.5 sqm. The lease term is 10 years from April 1, 2025 to March 31, 2035.

5. Transactions and balances with related parties

The Company's related parties include: members of key management, individuals related to members of key management and other related parties.

5a. *Transactions and balances with members of key management, individuals related to members of key management.*

Members of key management include: members of the Board of Management, the Supervisory Board and members of the Board of Directors.

Individuals related to members of key management are close members of the family of members of key management.

Transactions with members of key management and individuals related to members of key management

The Company has not incurred transactions on sale of goods and rendering of services with members of key management and individuals related to members of key management (refer to the Notes No. VI.1b).

Other transactions with members of key management and individuals related to members of key management are as follows:

Details	The first 9 months of 2026	The first 9 months of 2025
Lam Quoc Khanh		
- Advance	45,592,000	142,115,000
- Refund of advance	(45,592,000)	(268,664,980)

Guarantee commitments

The Company has not used fixed assets, inventories, ... as collateral for loans of members of key management and individuals related to members of key management. In addition, none of member of key management and individual related to members of key management used their own properties to secure the loans of the Company (refer to the Notes No. V.21).

Liabilities with members of key management and individuals related to members of key management

Liabilities with members of key management and individuals related to members of key management is presented in the Notes No.V.

Receivables from members of key management and individuals related to members of key management and those members and individuals are unsecured and will be paid in cash. There is not any provision for doubtful debts which was made for liabilities of members of key management and individuals related to members of key management.

Income of members of key management(*)

Details	The first 9 months of 2026	The first 9 months of 2025
Wages	1,572,321,976	1,528,006,152
Remuneration	423,000,000	423,000,000
Bonus	11,140,207	74,815,000
Dividends	-	-
Others	25,000,000	26,000,000
TOTAL	**2,031,462,183**	**2,051,821,152**

(*) Members of key management include: the Board of Management, the Supervisory Board and the Executive Board

From 01/01/2026 to 30/09/2026	Position	Wages	Remuneration	Bonus	Others	Dividends	Total
The Board of Management		-	***333,000,000***	-	-	-	***333,000,000***
Nguyen Hoang Bao Long	Chairmain	-	63,000,000	-	-	-	63,000,000
Nguyen Thi Hien	Member cum	-	45,000,000	-	-	-	45,000,000
Nguyen Van Khanh	Member cum	-	30,000,000	-	-	-	30,000,000
Nguyen Thi Viet Anh	Member cum	-	45,000,000	-	-	-	45,000,000
Hoang Anh Dung	Member cum	-	45,000,000	-	-	-	45,000,000
Do Duc Hanh	Member cum	-	45,000,000	-	-	-	45,000,000
Nguyen Tuan Quynh	Member cum	-	30,000,000	-	-	-	30,000,000
Nguyen Hoang Ha My	Member cum	-	15,000,000	-	-	-	15,000,000
Pham Minh Khanh	Member cum	-	15,000,000	-	-	-	15,000,000
The Supervisory Board		-	***90,000,000***	-	-	-	***90,000,000***
Nguyen Anh Tuan	Head of board	-	36,000,000	-	-	-	36,000,000
Tran Chi Hieu	Member	-	27,000,000	-	-	-	27,000,000
Ngo The Anh	Member	-	27,000,000	-	-	-	27,000,000
The Board of Management		***1,572,321,976***	-	***11,140,207***	***25,000,000***	-	***1,608,462,183***
Nguyen Huu Long	General Director	586,700,000	-	4,279,992	1,750,000	-	592,729,992
Phu Chi Anh	Deputy General Director	338,945,000	-	2,201,139	1,750,000	-	342,896,139
Tran Thi Truc Linh	Deputy General Director	339,086,667	-	2,567,995	1,750,000	-	343,404,662
Nguyen Hoang Ha My	Deputy General Director	140,778,000	-	990,512	-	-	141,768,512
Nguyen Thuy Ai	Chief Accountant	166,812,309	-	1,100,569	19,750,000	-	187,662,878
Total		**1,572,321,976**	**423,000,000**	**11,140,207**	**25,000,000**	-	**2,031,462,183**

These notes form an integral part of the Financial Statements (separate)

From 01/01/2025 to 30/09/2025	Position	Wages	Remuneration	Bonus	Others	Dividends	Total
The Board of Management		-	***333,000,000***	-	-	-	***333,000,000***
Nguyen Hoang Bao Long	Chairmain	-	63,000,000	-	-	-	63,000,000
Nguyen Thi Hien	Member cum	-	45,000,000	-	-	-	45,000,000
Nguyen Van Khanh	Member cum	-	45,000,000	-	-	-	45,000,000
Nguyen Thi Viet Anh	Member cum	-	45,000,000	-	-	-	45,000,000
Hoang Anh Dung	Member cum	-	45,000,000	-	-	-	45,000,000
Nguyen Van Canh	Member cum	-	45,000,000	-	-	-	45,000,000
Do Duc Hanh	Member cum	-	-	-	-	-	-
Nguyen Tuan Quynh	Member cum	-	45,000,000	-	-	-	45,000,000
The Supervisory Board		-	***90,000,000***	-	-	-	***90,000,000***
Nguyen Anh Tuan	Head of board	-	36,000,000	-	-	-	36,000,000
Tran Chi Hieu	Member	-	27,000,000	-	-	-	27,000,000
Ngo The Anh	Member	-	27,000,000	-	-	-	27,000,000
The Board of Management		***1,528,006,152***	-	***74,815,000***	***26,000,000***	-	***1,628,821,152***
Nguyen Huu Long	General Director	536,050,000	-	26,050,000	-	-	562,100,000
Phu Chi Anh	Deputy General Director	311,461,679	-	15,630,000	-	-	327,091,679
Tran Thi Truc Linh	Deputy General Director	310,785,789	-	15,825,000	-	-	326,610,789
Nguyen Hoang Ha My	Deputy General Director	212,382,000	-	9,495,000	8,000,000	-	229,877,000
Nguyen Thuy Ai	Chief Accountant	157,326,684	-	7,815,000	18,000,000	-	183,141,684
Total		**1,528,006,152**	**423,000,000**	**74,815,000**	**26,000,000**	-	**2,051,821,152**

5b. Transactions and balances with other related parties

The Company's other related parties include:

- Associated companies, jointly-controlled entities,

- Individuals have the right to directly or indirectly vote in the Company and close members of their family.

- Companies of members of key management and individuals have the Company's direct or indirect voting rights and close members of their families.

Other related parties	**Relationship**	
Long Hung Trading and Service Co.,Ltd	Parent company	
Details	**From 01/01/2026 to 30/09/2026**	**From 01/01/2025 to 30/09/2025**
Purchase of goods	778,829,077,625	548,471,773,580
Payable	(777,512,517,625)	(548,516,873,126)
Duc Huy Trading and Investment Co., Ltd. - SG	Group company	
Details	**From 01/01/2026 to 30/09/2026**	**From 01/01/2025 to 30/09/2025**
Revenue from sale of goods	4,952,604,400	-
Cash collected from customers	(4,952,604,400)	-

Balances of receivables, payables with the related parties

Related Company	**From 01/01/2026 to 30/09/2026**	**From 01/01/2025 to 30/09/2025**
Long Hung Trading and Service Co.,Ltd		
Trade payables	-	80,605,000
Advances to suppliers	-	-

Guarantee commitment

The Company has not used fixed assets, inventories, … as collateral for loans of members of key management and individuals related to members of key management. In addition, none of member of key management and individual related to members of key management used their own properties to secure the loans of the Company (refer to the Note No. V.21).

Liabilities with other related parties

Liabilities with members of key management and individuals related to members of key management is presented in the Notes No. V.

Receivables from members of key management and individuals related to members of key management and those members and individuals are unsecured and will be paid in cash. There is not any provision for doubtful debts which was made for liabilities of members of key management and individuals related to members of key management.

6. Capitalized interest expenses

In the period, the Company didn't arise capitalized interest expense.

7. Segment Reporting

The company selected the business segment reporting as the primary reporting, due to the risk and profitability ratios are affected primarily by differences in products and services provided by the Company. The geographical segment reporting is as the secondary reporting. The Company's operating activities are organized and managed according to characteristics of the products and services provided by the Company with each department is a strategic business unit providing different products to serve the various markets.

7a. Segment reporting is presented according to the business field

From 01/01/2026 to 30/09/2026	Petroleum trading activities	Department store activities	Other business activities	Total
Net revenues from sale of goods and rendering of services	**772,452,087,297**	**2,408,527,331,088**	**257,747,520,385**	**3,438,726,938,770**
Cost of goods sold	728,437,144,762	2,308,807,158,613	239,045,304,366	3,276,289,607,741
Gross profit from sale of goods and rendering of services	**44,014,942,535**	**99,720,172,475**	**18,702,216,019**	**162,437,331,029**

From 01/01/2025 to 30/09/2025	Petroleum trading activities	Department store activities	Other business activities	Total
Net revenues from sale of goods and rendering of services	**525,310,007,546**	**2,498,596,096,141**	**225,446,250,245**	**3,249,352,353,932**
Cost of goods sold	499,004,912,204	2,407,942,128,916	209,834,225,174	3,116,781,266,294
Gross profit from sale of goods and rendering of services	**26,305,095,342**	**90,653,967,225**	**15,612,025,071**	**132,571,087,638**

7b. Segment reporting is presented according to geography

In the period, whole activities of the Company take place only in the territory of Vietnam.

8. Collateral

Collateral for other entities

- The Company has used assets as collateral for loans from Banks (refer to the Notes No. V.2, V.3, V.8, V.9, V.10, V.11, V.21). Book value of collateral as at the end of the accounting period has been presented at the Notes No. V.2, V.3, V.8, V.9, V.10, V.11, V.21.

The Company's collaterals will be released upon completion of repayment obligations. There is no other important terms related to the use of those pledged assets.

Mortgage assets of other entities

The Company did not hold the collateral of the other entities as at 30 September 2026.

9. Going-concern assumption

As at the date of the financial statements (separate), there is not any factor which affects the going-concern assumption of the Company. Therefore, the financial statements (separate) for the fiscal year ended 30 September 2026 are prepared on the basis of the going-concern assumption.

10. Subsequent events

The Minutes - Resolution of the Board of Management No. 02/2020/NQ-HĐQT dated 27th July 2020, agree to divest from subsidiary. The company is in the process of divesting.

The company is in the process of implementing a share offering plan according to the Resolution No.01/2025/NQ-HĐQT dated 14th June 2025 of the General Meeting of Shareholders on approving the plan to offer shares to existing shareholders of CaMau Trading Joint Stock Company, charter capital insreased from VND 181,558,680,000 to 217,870,410,000; the purpose of issuance: increase charter capital to supplement capital for the Company's current business activities.

Ca Mau, 29 October 2026

Prepared by	Chief accountant	General Director
LIEU HA MY	NGUYEN THUY AI	NGUYEN HUU LONG

CAMAU TRADING JOINT STOCK COMPANY

Consolidated Financial Statements

for the accounting period
from 01/01/2026 to 30/09/2026

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CONSOLIDATED BALANCE SHEET

As at 30 september 2026

Currency: VND

Code	ASSETS	Notes	Ending balance	Beginning balance
1	2	3	4	5
	CURRENT ASSETS AND SHORT-TERM			
100	**A- INVESTMENTS**		**385,422,966,604**	**424,254,428,981**
110	**I. Cash and cash equivalents**	V.1	**34,087,457,140**	**29,045,334,465**
111	1. Cash		33,887,457,140	28,845,334,465
112	2. Cash equivalents		200,000,000	200,000,000
120	**II. Short-term financial investments**		**9,704,000,000**	**10,004,000,000**
123	1. Held-to-maturity investments	V.2a	9,704,000,000	10,004,000,000
130	**III. Short-term receivables**		**65,420,929,801**	**119,472,934,219**
131	1. Short-term trade receivables	V.3	44,770,719,547	82,604,353,050
132	2. Short-term repayments to suppliers	V.4	16,234,053,574	26,360,723,036
136	3. Short-term intra-company receivables	V.5a	6,074,913,668	12,124,686,092
137	4. Short-term allowances for doubtful debts (*)	V.6	(1,747,377,092)	(1,773,318,092)
139	5. Shortage of assets awaiting resolution	V.7	88,620,104	156,490,133
140	**IV. Inventories**	V.8	**275,603,917,175**	**264,691,850,229**
141	1. Inventories		275,997,194,623	264,691,850,229
149	2. Allowances for decline in value of inventories (*)		(393,277,448)	-
150	**V. Other current assets**		**606,662,488**	**1,040,310,068**
151	1. Short-term prepaid expenses	V.9a	251,404,530	259,453,877
152	2. Deductible VAT		227,457,958	322,001,060
153	3. Taxes and other receivables from government budget	V.16	127,800,000	458,855,131
155	4. Other current assets		-	-
200	**B- LONG-TERM ASSETS**		**124,317,697,382**	**118,119,277,935**
210	**I. Long-term receivables**		**7,178,079,195**	**6,281,017,000**
216	1. Other long-term receivables	V.5b	7,178,079,195	6,281,017,000
219	2. Long-term allowances for doubtful debts (*)		-	-
220	**II. Fixed assets**		**95,991,335,138**	**91,674,670,267**
221	1. Tangible fixed assets	V.10	56,277,271,762	56,582,522,639
222	*- Historical costs*		*164,980,915,824*	*158,662,742,983*
223	*- Accumulated depreciation (*)*		*(108,703,644,062)*	*(102,080,220,344)*
224	2. Finance lease fixed assets		-	-
227	3. Intangible fixed assets	V.11	39,714,063,376	35,092,147,628
228	*- Historical costs*		*42,271,880,867*	*37,148,966,663*
229	*- Accumulated depreciation (*)*		*(2,557,817,491)*	*(2,056,819,035)*
230	**III. Investment properties**		-	-
240	**IV. Long-term assets in progress**		**8,847,209,252**	**1,530,283,570**
241	1 Long-term work in progress		-	-
242	2 Construction in progress	V.12	8,847,209,252	1,530,283,570
250	**V. Long-term investments**	2b	**4,301,509,700**	**4,639,606,700**
252	1. Investments in joint ventures and associates		-	-
253	2. Investments in equity of other entities		8,499,577,200	8,499,577,200
254	3. Allowances for long-term investments (*)		(4,198,067,500)	(3,859,970,500)
255	4. Held to maturity investments		-	-
260	**VI. Other long-term assets**		**7,999,564,097**	**13,993,700,398**
261	1. Long-term prepaid expenses	V.9b	6,004,203,681	12,074,311,184
262	2. Deferred income tax assets	V.13	1,995,360,416	1,919,389,214
269	3. Good will		-	-
270	**TOTAL ASSETS**		**509,740,663,986**	**542,373,706,916**

Code	RESOURCES	Notes	Ending balance	Beginning balance
1	2	3	4	5
300	**A- LIABILITIES**		**227,105,557,024**	**278,633,291,442**
310	**I. Short-term liabilities**		**225,977,465,638**	**277,828,682,679**
311	1. Short-term trade payables	V.14	44,275,693,266	82,059,375,441
312	2. Short-term prepayments from customers	V.15	205,526,918	68,429,179
313	3. Dividends and profit payable	V.20b	2,047,398,515	2,054,943,320
314	4. Taxes and other payables to government budget	V.16	3,613,301,393	6,411,090,253
315	5. Payables to employees	V.17	10,250,617,708	11,260,429,480
316	6. Short-term accrued expenses	V.18	16,349,046,130	9,720,885,820
319	7. Short-term unearned revenues	V.19	1,034,858,584	934,271,494
320	8. Other short-term payments	V.20a	6,364,186,320	5,264,468,077
321	9. Short-term borrowings and finance lease liabilities	V.21	131,400,008,015	149,423,263,566
322	10. Short-term provisions	V.22	8,406,667,082	8,179,675,390
323	11. Bonus and welfare fund	V.23	2,030,161,707	2,451,850,659
330	**II. Long-term liabilities**		**1,128,091,386**	**804,608,763**
337	1. Other long-term payables	V.20c	776,000,000	570,000,000
342	2. Long-term provisions		352,091,386	234,608,763
400	**B- OWNER'S EQUITY**		**282,635,106,962**	**263,740,415,474**
410	**I. Owner's equity**	V.24	**282,635,106,962**	**263,740,415,474**
411	1. Contributed capital		181,558,680,000	181,558,680,000
411a	*- Ordinary shares with voting rights*		*181,558,680,000*	*181,558,680,000*
411b	*- Preference shares*		-	-
412	2. Capital surplus		1,653,408,242	1,578,837,745
414	3. Other capital		1,637,790,000	1,637,790,000
418	4. Development and investment funds		37,244,727,672	34,576,924,648
420	5. Other equity funds		-	-
421	6. Undistributed profit after tax		58,988,871,197	41,611,528,947
421a	*- Undistributed profit after tax brought forward*		*37,841,768,198*	*22,004,304,115*
421b	*- Undistributed profit after tax for the current year*		*21,147,102,999*	*19,607,224,832*
429	7. Benefits of non-controlling shareholders		1,551,629,851	2,776,654,134
430	**II. Funding sources and other funds**		-	-
440	**TOTAL SOURCES**		**509,740,663,986**	**542,373,706,916**

Ca Mau, 29 October 2026

Prepared by	Chief accountant	General Director
LIEU HA MY	NGUYEN THUY AI	NGUYEN HUU LONG

CONSOLIDATED INCOME STATEMENT

For the financial period from 01 January 2026 to 30 september 2026

Currency: VND

Code	ITEMS	Notes	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
1	2	3	4	5	6	7
01	**1. goods and rendering of services**	VI.1	**1,093,809,016,418**	**1,131,021,391,992**	**3,439,004,786,080**	**3,249,881,416,654**
03	2. Revenue deductions	VI.2	62,445,893	10,163,858	277,847,310	85,059,710
10	**3. Net revenues from sale of goods and rendering of**		**1,093,746,570,525**	**1,131,011,228,134**	**3,438,726,938,770**	**3,249,796,356,944**
11	4. Cost of goods sold	VI.3	1,046,605,952,602	1,079,191,402,319	3,276,289,607,741	3,117,924,491,982
20	**5. Gross profit from sale of goods and rendering of**		**47,140,617,923**	**51,819,825,815**	**162,437,331,029**	**131,871,864,962**
21	6. Income from financial activities	VI.4	774,233,429	659,569,450	2,059,941,218	1,898,471,844
22	7. Expenses from financial activities	VI.5	3,088,876,477	2,530,507,964	8,979,634,398	8,319,928,050
23	*- In which: Interest expenses*		*2,957,738,477*	*2,433,185,664*	*8,606,232,398*	*7,190,787,050*
25	9. Selling expenses	VI.6	36,745,299,972	44,331,118,776	129,516,467,979	111,994,830,918
26	10. General & administration expenses	VI.7	4,741,689,658	4,657,982,556	14,344,156,103	12,982,487,488
30	**11. Net profit/(loss) from operating activities**		**3,338,985,245**	**959,785,969**	**11,657,013,767**	**473,090,350**
31	12. Other income	VI.8	4,971,788,586	6,985,895,630	15,156,687,504	20,196,671,239
32	13. Other expenses	VI.9	31,542,001	7,631,024	177,634,451	1,575,338,781
40	**14. Other profit**		**4,940,246,585**	**6,978,264,606**	**14,979,053,053**	**18,621,332,458**
50	**15. Total pre-tax accounting profit**		**8,279,231,830**	**7,938,050,575**	**26,636,066,820**	**19,094,422,808**
51	16. Current Corporate Income tax expenses	VI.10	1,749,658,646	1,525,839,501	5,530,314,661	5,248,455,800
52	17. Deferred Corporate Income tax expenses	VI.11	(39,917,392)	(19,353,054)	41,511,421	(533,840,746)
60	**18. Profit/(loss) after corporate income tax**		**6,569,490,576**	**6,431,564,128**	**21,064,240,738**	**14,379,807,754**
61	19. shareholders of holding company		(27,040,230)	552,410,006	(82,862,261)	(658,783,530)
62	20. Benefits of non-controlling shareholders		6,596,530,806	5,879,154,122	21,147,102,999	15,038,591,284
70	**21. Gains on stock (*)**	VI.12a	**363**	**324**	**1,165**	**828**

Ca Mau, 29 October 2026

Prepared by	Chief accountant	General Director
LIEU HA MY	NGUYEN THUY AI	NGUYEN HUU LONG

CONSOLIDATED CASH FLOWS STATEMENT

(As per Indirect Method)

For the financial period from 01 January 2026 to 30 september 2026

Currency: VND

Code	Items	Notes	Current year	Previous year
1	2	3	4	5
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**1. Net profit/(loss) before tax**		**26,636,066,820**	**19,094,422,808**
	2. Adjustments for:		**16,978,164,252**	**15,819,736,969**
02	- Depreciation of fixed assets and investment properties	V.10-V.11	8,226,103,010	7,569,274,195
03	- Provisions	V.7-2b	932,425,140	1,216,010,090
04	- (Gains)/Losses of exchange rate differences due to the revaluation of the ending balances in foreign currencies		-	-
05	- (Profit)/ loss from investing activity		(786,596,296)	(156,334,366)
06	- Interest expense	VI.5	8,606,232,398	7,190,787,050
07	- Other adjustments		-	-
08	**3.Operating income/(loss) before changes in working capital**		**43,614,231,072**	**34,914,159,777**
09	- (Increase)/decrease in receivables		53,530,510,254	6,879,989,822
10	- (Increase)/decrease in inventory	V.8	(11,305,344,394)	(51,025,444,189)
11	- Increase/(decrease) in payables (excluding interest payable, CIT payables)		(36,811,233,179)	42,788,699,394
12	- Increase/(decrease) in prepaid expenses	V.9a-V.9b	6,078,156,850	2,663,847,095
13	- Increase/(decrease) in trading securities		-	
14	- Interest paid		(8,692,654,738)	(7,231,923,502)
15	- Corporate income tax (CIT) paid	V.16	(7,395,763,547)	(4,002,600,616)
16	- Other cash inflows from operating activities		-	962,624,000
17	- Other cash outflows from operating activities	V.23	(1,303,038,202)	(1,030,316,148)
20	***Net cash inflows/(outflows) from operating activities***		***37,714,864,116***	***24,919,035,633***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase of fixed assets and other long-term assets		(15,728,140,286)	(11,888,450,615)
22	2. Proceeds from disposals of fixed assets and other long-term assets		110,527,272	125,909,091
23	3. Loans to other entities and payments for purchase of debt instruments of other entities		-	-
24	4. Repayments from borrowers and proceeds from sales of debt instruments of other entities		300,000,000	-
25	5. Payments for investments in other entities		-	-
26	6. Withdrawals of investments in other entities		-	-
27	7. Interest and dividends received	VI.4	676,069,024	504,867,166
30	***Net cash inflows(outflows) from investing activities***		***(14,641,543,990)***	***(11,257,674,358)***
	III. CASH FLOW FROM FINANCING ACTIVITIES			
31	1. Proceeds from issue of stocks, capital contribution of the owner		-	-
32	2. Capital redemption of the owners, the acquisition of issued stocks		-	-
33	3. Proceeds from borrowings	V.21	1,552,990,386,065	1,291,575,187,061
34	4. Repayments of borrowing principal	V.21	(1,571,013,641,616)	(1,306,054,219,772)
35	5. Repayments of finance lease principal			
36	6. Dividends, gains paid to the owners	V.24	(7,941,900)	(2,601,100)
40	***Net cash inflows/(outflows) from financing activities***		***(18,031,197,451)***	***(14,481,633,811)***
50	**Net cash inflows/(outflows) in year (20+30+40)**		**5,042,122,675**	**(820,272,536)**
60	**Cash and cash equivalents at the beginning of the year**		**29,045,334,465**	**32,702,751,498**
61	Impact of exchange rate fluctuation			-
70	**Cash and cash equivalents at the end of the period**	V.1	**34,087,457,140**	**31,882,478,962**

Ca Mau, 29 October 2026

Prepared by	Chief accountant	General Director
LIEU HA MY	NGUYEN THUY AI	NGUYEN HUU LONG

These statements should be read in conjunction with the Notes to the Financial Statement

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period ended 30September2026

These notes form an integral part of and should be read in conjunction with the Consolidated Financial Statements for the nine-month period ended 30September2026 of parent company – Ca Mau Trading Joint Stock Companyand subsidiary –Bac Lieu Printing Company Limited (hereafter referred as to "Group").

I. OPERATION FEATURES

1. Forms of ownership

Ca Mau Trading Joint Stock Company (hereafter, referred to as "the Company") is joint stock company.

2. Lines of business

Business lines of the Company is trade, service.

3. Business activities

- Trading and supplying technical materials: gas, oil;
- Food technology products, wine, beer, cigarettes of all kinds, soft drinks;
- ...

4. Normal business and production cycle

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

5. Structures

Including the Parent company and – 01 (one) subsidiary is controlled by the Parent company.

Number of Consolidated Subsidiaries: 01.

5a. Information on Group restructuring

During the period, there were no cases of additional purchases, liquidations or divestments at subsidiaries.

5b. *List of Consolidated Subsidiaries*

Subsidiaries

Name of company	Registered address	Main business activities	Proportion of interest		Proportion of ownership / voting rights	
			Ending balance of period	Beginning balance	Ending balance of period	Beginning balance
Bac Lieu Printing JSC	No 160 Hoang Van Thu Street, Ward 03, Bac Lieu City	Printing documents and materials of Party and State agencies; printing newspapers,,,	81,57%	68,65%	81,57%	68,65%

5c. *Subsidiaries are excluded from the consolidation*

There is no subsidiaries which are excluded from the consolidation.

5d. *List of associated companies is reflected in the consolidated financial statements using the equity method*

There is no associated companies is reflected in the consolidated financial statements using the equity method.

5e. *List of associated companies ceases or not apply the equity method when preparing the consolidated financial statements*

There is no associated companies ceases or not apply the equity method when preparing the consolidated financial statements.

5f. *List of jointly controlled entities is reflected in the consolidated financial statements using the equity method*

There is no jointly controlled entities is reflected in the consolidated financial statements using the equity method.

5g. *List of jointly controlled entities ceases or not apply the equity method when preparing the consolidated financial statements*

There is no jointly controlled entities ceases or not apply the equity method when preparing the consolidated financial statements.

5h. *Significant events affect the operating activities of Group during the period*

There is no events affect the operating activities during the period.

5i. The affiliated units do not have legal status and are accounted for dependently

No	*Unit name*	*Address*
1,	Branch in Bac Lieu	Lot 6B, Road D1, Tra Kha Industrial Park, Ward 8, Bac Lieu City, Bac Lieu Province,
2,	Branch in Soc Trang	No 09/A Quan lo Phung Hiep str, Hamlet 1, Ward 01, Soc Trang City,
3,	Branch in Kien Giang	Block H14, No 11-12-13-14-15-16, Le Hong Phong str, Rach Gia town, Kien Giang Province,
4,	Branch in HCM	No 43, 06 str, Binh Thoi residence, ward 8, district 11, Ho Chi Minh City,
5,	Branch in Nam Can	No 607, Nguyen Tat Thanh Str, Cai Nai Hamlet, Nam Can town, Nam Can District,

In addition, the Company also has affiliated stores in Ca Mau province.

6. Employees

As at the accounting period ended, there are 544 employees who are working at the Group (there were 609 employees at the beginning of year).

II. ACCOUNTING PERIOD, AND REPORTING CURRENCY

1. The Company's fiscal year

The fiscal year starts on 01st January and ends on 31st December of each calendar year,

These consolidated financial statements are prepared for the nine-month period ended 30thSeptember2026.

2. Currency used in accounting

The standard currency unit used is Vietnam Dong (VND).

III. ADOPTED ACCOUNTING REGIME AND STANDARDS

1. Applicable accounting regime

The Group applies Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 guiding the Corporate Accounting System, Circular No. 43/2026/TT-BTC dated April 20, 2026 guiding the preparation and presentation of consolidated financial statements, amending and supplementing circulars, and other guidance circulars on the

implementation of accounting standards issued by the Ministry of Finance in the preparation and presentation of the Consolidated Financial Statements.

Whereby, the accompanying consolidated Balance Sheet, consolidated Income Statement, consolidated Cash Flows Statement and Notes to the consolidated Financial Statements and the use of this report is not intended for subjects who are not provided information on the procedures, principles and accounting practices in Vietnam, as well as not intentionally presented the financial position, the business results and the cash flows under the procedures and principles and accounting practices widely accepted in other countries and territories outside Vietnam.

2. Statement on the compliance with the Vietnamese accounting regime and standards

The Executive Board ensure to follow all the requirements of the accounting standards and the Vietnamese Corporate accounting system promulgating together with the Circular No. 99/2014/TT-BTC dated 27November 2025 and the Circular No.43/2026/TT-BTC dated 20April 2026 as well as the guiding circulars on implementing the accounting standards of the Ministry of Finance in the preparation and presentation of the consolidated Financial statements.

3. Registered accounting documentation system: Voucher recording.

IV. ADOPTED ACCOUNTING POLICIES

1. Basis of preparation the consolidated financial statements

The consolidated financial statements are prepared on the basis of accrual accounting (except for information related to cash flows).

2. Basis of consolidation

The consolidated financial statements include the financial statements of parent company and all subsidiaries. Subsidiaries is a company that is controlled by the parent company. The control is achieved when the Company has the ability to control the financial and operational policies of the investee company in order to get economic benefits thanks to their operating activities, In determining the control, the Company shall consider the potential voting rights arising from the call options or debt instruments and capital instruments that are convertible into common stocks at the end of the accounting period.

Income Statements of subsidiaries acquired or sold in the year presented in the consolidated income statement from the date of purchase or until the date of disposal of an investment in that subsidiary.

The financial statements of parent company and subsidiaries used for consolidated are prepared for the same fiscal year as well as applied the same accounting policies of parent company. Adjusted entries are applied for any different accounting policy in order to ensure the consistency of parent company and all subsidiaries.

All inter-company balances and transactions, including recognised profits arising from inter-group transactions, have been eliminated in full, Unrealized losses are eliminated in consolidated financial statements, except irrevocable expenses.

Minority interest showed the profit/ loss and net assets which are not held by the group and are presented by a separate item on the consolidated Income Statement and the consolidated Balance Sheet (Owners' equity). Minority interest includes value of non-controlling interests as at the date of the initial business consolidation and the non-controlling interests in movement of owners' equity from the date of the business consolidation. Losses incurred by subsidiaries will be allocated to the non-controlling interests in proportion to their percentages ownership, in case those losses is greater than their percentages ownership in the subsidiary's net assets.

3. Actual interest rate (effective interest rate) is used to discount the cash flows

There is no incurred Actual interest rate (effective interest rate) is used to discount the cash flows.

4. Cash and cash equivalents

Cash includes cash on hand, cash in transit and call deposits.

Cash equivalents is the short-term securities of which the due dates can not exceed 3 (three) months from the dates of the investments (with an original maturity not exceeding 3 months) and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash.

5. Accounting principles of financial investments

Held-to-maturity investments

The investments are classified as held-to-maturity if the company has both the ability and the intention to hold to maturity. Held-to-maturity investments include: term deposits (including treasury bills, promissory note) bonds, preferred stocks which the issuance party is obligated to repurchase at a specific time in the future and and held-to-maturity loans for the purpose of collecting interest periodically and other held-to-maturity investments.

Principles for determining held-to-maturity investments are initially recognized at the historical costs include purchase price and expenses related to investments transactions. After initial recognition, these investments are recognized at recoverable amount. Interest income on held-to-maturity investments after the date of acquisition are recognized in Income Statement on the basis of accrual. Interest enjoyed before the Company held is deducted against the historical cost as at the date of acquisition.

When there is certainly evidence shows part of or the entire investment may not be recoverable and the loss can be determined reliably, the loss is recognized in Expenses from financial activities in year and direct reduction of investment value.

Investments in equity of other entities

Investments in equity instruments of other entities include investments in equity instruments but the Company does not have control, joint control or significant influence over the investee.

Investments in equity instruments of other entities is initially recorded at their historical cost, include purchase price or capital contributions plus the costs directly related to the investment. When investments are purchased, their dividends and profits from previous years are accounted in reducing their value. And their dividends and profits of following years are recognized in the revenue.

Provision for loss of investments in equity instruments of other entities is appropriated as follows:

- For listed stock input accounts or the fair value of investment accounts is reliably determined, establish a provisioning basis based on the value of the shares.

- For investments can not determine fair value as at the date of report, the provision is based on the loss of investee by the differences between the actual capital contributions by parties in other entity and the actual equity multiplied (X) with the percentage of capital contribution of the Company and total actual capital contributions by parties in other entity.

Increase/Decrease in the balance of provision for loss of investments in equity instruments of other entities must be make as at the accounting period ended and are recognized in the expenses from financial activities.

6. Accounting principles ofReceivables

Doubtful receivables are presented by book value subtracting the provisions for doubtful receivables.

Receivables are classified as trade receivables and other receivables comply with the following principles:

- Trade receivables reflect the commercial elements arising from selling - purchasing transactions between the Company and the buyer is an independent entity, include receivables from export sales under entrusted others.

- Other receivables reflect the non-commercial elements, unrelated to selling - purchasing transactions.

Provisions for doubtful receivables: are prepared for each doubtful debt based on:

- For the overdue receivables recorded in economic contracts, loan agreements, contractual commitment or debt commitments, the company has claimed many times but still have not yet collected. Determining the overdue period of a receivable debt that is determined to be doubtful and requires a provision to be made based on the principal repayment time according to the original purchase and sale contract, regardless of debt extension between parties;

- Receivables haven't yet reached their due date but the debtor has fallen into bankruptcy or is undergoing dissolution process, has been missing or fled;

- For the undue receivables but are unlikely to withdraw: Based on the estimated losses to make provision.

Increase/Decrease in the balance of provisions for doubtful receivables must be make as at the accounting period ended and are recognized in the general & administration expenses.

7. Recognition principles ofInventories

Inventories are recognized at the lower of their historical costs or their net realizable values.

Historical costs of inventories are determined as follows:

- Raw materials, goods: including the acquisition cost and other direct related expenses arising to obtain inventory in current status and place.

- Finished goods: including the cost of direct materials, direct labor and related factory overhead cost are allocated based on normal capacity and land use rights costs, direct costs and related general costs incurred during the investment and construction process of real estate products.

- Work-in-process: including only the costs of main raw materials, direct labor and other costs.

Net realizable values is the estimated selling price of inventory in normal operating cycle except for the estimated costs to complete and necessary to consume them.

The value of inventories is recognized at the weighted average method and recorded at the perpetual method.

Provision for devaluation of inventory is made for each item based on their costs is higher than their net realizable values. For services provided in progress, the provision for impairment is calculated for each of service which has a separate price.

Increase/Decrease in the balance of provision for devaluation of inventory must be made as at the end of the accounting period and are recognized in the cost of goods sold.

8. Accounting principles of Prepaid expenses

Prepaid expenses include short-term prepaid expenses or long-term prepaid expenses on interim balance sheet and are allocated in the prepaid period or the time brings corresponding economic benefits thanks to these expenses.

Prepaid expenses include the actual arising costs but related to the operating results of numerous accounting periods. The Company's prepaid expenses include:

Tools

Expenses on tools being put into use are allocated into expenses in accordance with the straight line method for the maximum period of 03 years.

Repair costs of fixed assets

Repair costs of assets arising once have great value are allocated into expenses in accordance with the straight line method in 03 years.

Land rental expence for clean water supply station

Land rental expence for clean water supply station are allocated into expenses in accordance with the straight line method with a lease term of fifty (50) years, as stipulated in the Agreement dated August 24, 2015.

Insurance expenses

Insurance expenses are allocated into expenses in accordance with the straight line method with the allocation time based on the insurance period stated in the insurance contract.

9. Accounting principles of Tangible fixed assets

Tangible fixed assets are determined by the historical costs less (-) accumulated depreciation.

Historical costs of tangible fixed assets include all the expenses of the company to have these fixed assets as of the dates they are ready to be put into use.

Other expenses incurred subsequent to the initial recognition are included in historical costs of fixed assets only if they certainly bring more economic benefits in the future thanks to the use of these assets. Those which do not meet the above conditions will be recorded into expenses during the period.

When tangible fixed assets are disposed or liquidated, their historical costs and accumulated depreciation are written off, then any profit (or loss) generated from the liquidation is included in the income or the expenses during the period.

Tangible fixed assets are depreciated in line with straight-line method to gradually write off the historical costs of fixed assets over their estimated useful lives. Details are as follows:

The estimated useful lives of fixed assets:

Buildings and structures	07 - 50 years
Machineries and equipments	06 - 07 years
Vehicles	06 - 08 years
Management equipments and tools	05 - 08 years
Land use rights	20 - 50 years

10. Accounting principles of Intangible fixed assets

Intangible fixed assets are determined by the historical costs less (-) accumulated amortization.

Historical costs of intangible fixed assets include all the expenses of the company to have these fixed assets as of the dates they are ready to be put into use.

Other expenses incurred subsequent to the initial recognition are included in expenses during the period only if they attached to the specific intangible fixed asset and bring more economic benefits thanks to the use of these assets.

When intangible fixed assets are disposed or liquidated, their historical costs and accumulated amortization are written off, then any profit (or loss) generated from the liquidation is included in the income or the expenses during the period.

Land use rights

Land use rights are all actual expenses the Company has paid that are directly related to used land, including: expenses to have land use rights,costs for compensation, site clearance,registration fees.

The Company's land use rights are amortized as follows

- Receiving legal transfer: depreciated according to the straight-line method based on the land allocation period (20-50 years), land use rights with indefinite term are not depreciated.

11. Recognition principles of construction-in-progress

Construction-in-progress reflects the direct cost (include relevant interest expenses in accordance with accounting policies of the parent company and subsidiary) related to the assets are being built, machineries and equipments are being installed for the purpose of manufacturing, leasing and management, as well as expenses related to the repair of fixed assets which are being implemented. Those assets are recorded at their historical cost and not to be depreciated.

12. Business Combinations and Goodwill

The Group does not have any business combinations or goodwill.

13. Recognition principles of liabilities and accruals

Liabilities and accruals are recognized for payable amounts in the future related to the received goods and services. Accruals are recognized based on the reasonable estimates of the payable amounts.

Payables are classified as trade payables, accruals and other payables comply with the following principles:

- Trade payables reflect the commercial elements arising from purchasing transactions of goods, services, assets and the seller is an independent entity, include payables from import by a trustee.

- Accruals reflect the payables to the received goods and services from seller or provided to buyer but not yet paid due to do not have invoice or insufficient accounting records and vouchers and payable to employees on sabbatical salary, operating costs must be accrued.

- Finance lease loans and liabilities reflect loans, finance lease liabilities and the payment situation of loans, finance lease liabilities.

- Other payables reflect the non-commercial elements, unrelated to selling - purchasing transactions, rendering of services.

14. Wages fund

Wages fund are made appropriation on basis of the Minutes - Resolution of the Board of Management No. 07/2026/NQ-HĐQT dated 24thApril 2026.

Wages fund are made appropriation on basis of the Minutes - Resolution of the Board of Management No.01/2026/NQ-HĐQT dated 26thFebruary 2026.

Provision for severance allowance.

Pursuant to the Vietnam Labor Code, the Company's employees are entitled to receive severance allowance when they have worked on a regular basis for a period of at least 12 months or more. The qualified period of work as the basis for calculation of severance allowance shall be the total period during which the employee actually worked for the Company minus the period over which the employee participated in the unemployment insurance in accordance with unemployment insurance laws and the period for which severance allowance has been paid by the Company. The employee's severance allowance is accrued in each accounting period ended at rate of a half of the average monthly salary for each working year. The salary as the basis for calculation of severance allowance shall be the average salary of the last 09 months under the employment contract before the date of these financial statements.

This accrual is used for a one-time payment when the employee terminates his employment contract according to prevailing regulations.

15. Recognition principles of Owners' equity

Owner's invested equity

Owner's invested equity is recognized according to the shareholders' actual capital.

Treasury stocks

When the Company's stock is re-purchased, the amount payable including the expenses related to the transaction is recorded as treasury stocks and are recorded as a decrease in owner's equity. When re-issuing, differences between re-issued value and the book value of treasury stocks are recognized in "Surplus of share capital".

Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriating for funds in accordance with the Company's Charter as well as regulations and being approved by General Meeting of Shareholders.

Distribution of profits to shareholders is considered non-monetary items in undistributed earnings after tax which can affect the cash flows and ability to pay dividends such as profit from revaluation of the contributed assets, revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recorded as liabilities when being approved by General Meeting of Shareholders.

16. Recognition of revenues and expenses

Revenues are recognized when the Company may get economic benefits that can be determined reliably. Revenues are measured at the fair value of received or receivable accounts after deducting trade discounts, sales discounts and sales returns.

Revenues from sale of goods are gasoline, oil...

Revenues from sale of goods are recognized when satisfying the following conditions at the same time:

- Most of risk and benefits associated with the goods ownership are transferred to customers;
- There are no rights to manage or to control the goods;
- Revenues can be determined reliably;
- Getting or will get reliable economic benefits from providing service;
- Expenses related to providing and completing service can be determined.

Revenue from operating leasehold assets

Revenue from operating leasehold assets is recorded in accordance with the straight line method over the leasing period. The revenue received in advance of many accounting periods are allocated in the revenue matching with the leasing period.

Unearned revenues

Rent received in advance for many periods is allocated to revenue in accordance with the rental period.

Interest on bank deposits

Interest is recognized on an accrual basis, and determined on balance of savings accounts and the actual interest rates for each period.

Dividends and profits are distributed

Dividends and distributed profits are recognized when the Company is entitled to receive dividends or profits from capital contribution. Dividends received in shares are

only tracked by the number of additional shares, the value of shares received is not recorded.

17. Revenue deductions

Revenue deductions are the deducted adjusted amounts in revenue from sales and service provisions incurred in the period.

Where products, goods or services sold from the previous period, discounted for sales in the next previous or goods are returned, enterprises record a decrease in turnovers according to the principle:

- If products, goods or services sold from the previous period, discounted for sales, returned in the next period, but incurred prior to the issuance of financial statements, accountants must consider them as an adjustment event incurred after the dated of balance sheet and record decrease turnovers in financial statement of the reporting period.

- Where products, goods and services must be discounted for sales, returned after the release of financial statements, enterprises must record decrease turnovers of the incurred period.

18. Accounting principles of Cost of goods sold

Cost of goods sold is total cost of finished goods other expenses are included or recorded reducing in the cost of goods and direct costs of the volume of services provided, other costs are included in cost of goods sold or reduced in cost of goods sold.

19. Accounting principles of Expenses from financial activities

Expenses from financial activities are the costs related to financial activities include interest expenses. Borrowing costs is recognized in expenses when incurred.

20. Accounting principles of Borrowing costs

Borrowing costs include interest and other costs incurred directly related to loans.

Borrowing costs will be capitalized when they are directly related to the construction or the production of an asset in progress, which has taken a substantial period of time (over 12 months) to get ready for intended use or sales of the asset. Otherwise, the borrowing costs will be recognized into expenses during the period. For private loans serve the construction of fixed assets, investment properties, interest is capitalized even if the construction period of less than 12 months. The income arising from the temporary investment of loans is recorded reducing the historical cost of the relevant assets.

In the event of general borrowings which are partly used for acquiring, constructing or producing an asset in progress, the costs eligible for capitalization will be determined according to the capitalization rates applied to average accumulated expenditure on

that asset. The capitalization rates are computed at the average interest rates on the borrowings not yet paid during the period, except for particular borrowings serving the purpose of obtaining a specific asset.

21. Accounting principles of Selling expenses and General & administration expenses

Selling expenses and General & administration expenses are all costs related to the process of selling products, goods, rendering of services and general administration expenses of the Company.

22. Taxes and Statutory obligations

- Value Added Tax (VAT): in accordance with deduction method.
- The Company has paid Corporate income tax (CIT) at rate of 20% (twenty percent) of profit gained from the operation activities.
- Other taxes will be paid according to current regulations.

The Company's tax declaration are subject to examination by the tax authorities as the application of tax laws and regulations to different for each types of transactions. The tax amounts is presented in the Financial Statements for the nine-month period ended 30September2026 will be subject to change according to the finalization of the decision of the tax authorities.

23. Corporate income tax (CIT)

Corporate income tax expenses include current corporate income tax and deferred corporate income tax.

Current corporate income tax

Current corporate income tax expense is recognized based on taxable income. Taxable income is different from accounting profit due to the adjustments of differences between tax and accounting figures as well as those of non-taxable or non-deductible income and expenses.

Deferred Corporate income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the financial statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Book values of deferred corporate income tax assets are considered at the balance sheet dates and will be reduced to the rates that ensure enough taxable income against which the benefits from a part of or all of the deferred income tax can be used. Deferred corporate income tax assets are not yet recorded in before that will be

reconsidered as at the accounting period ended and recorded when being reliably taxable profit to be able to use deferred income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rates to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the income statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity of the company.

Deferred income tax assets and deferred income tax liabilities should be offset when:

- The Company has a legal right to implement the offset of current income tax assets and current income tax payable; and
- Those deferred income tax assets and deferred income tax payable related to corporate income tax is administered by the same tax authority:
  - For the same taxable entity; or
  - The Company intends to pay current income tax payable and current income tax assets on the basis of net or recover assets at the same time with the payment of liabilities in each future period when the significant deferred income tax payable or deferred income tax assets to be paid or recovered.

24. Related parties

A party is considered as a related party of the company in case that party is able to control the company or to cause material effects on the financial decisions as well as the operations of the company. A party is also considered a related party of the company in case that party is under common control or significant influence.

In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

25. Segment Reporting

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

Segment information is prepared and presented comply with the accounting policies in the preparation and presentation of the (separate) financial statements of the Company.

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE CONSOLIDATED BALANCE SHEET (Currency: VND)

1. Cash and cash equivalents

No,	Items	Ending balanceof period	Beginning balance
1,1	Cash on hand	10,903,089,091	15,765,088,329
1,2	Cash in banks	22,984,368,049	13,080,246,136
1,3	Cash equivalents	200,000,000	15,765,088,329
	- Deposits with maturity less than 3 months	200,000,000	200,000,000
	Total	**32,087,457,140**	**29,045,334,465**

As at 30thSeptember2026, the Group has no blocked cash in banks which has been used as collateral for loans.

2. Financial investments

Financial investments of the Group include held-to-maturity investments and investments in other entities, Information on financial investments of the Group is as follows:

2a Held-to-maturity investments

	Ending balance of period		Beginning balance	
Details	**Historical cost**	**Book value**	**Historical cost**	**Book value**
Short-term	***9,704,0000,000***	***9,704,0000,000***	***10,004,0000,000***	***10,004,0000,000***
Term deposits	9,704,000,000	9,704,000,000	10,004,000,000	10,004,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade – Bac Lieu Branch	8,300,000,000	8,300,000,000	10,004,000,000	10,004,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Ca Mau Branch (*)	1,404,000,000	1,404,000,000	10,004,000,000	10,004,000,000
Total	**9,704,000,000**	**9,704,000,000**	**10,004,000,000**	**10,004,000,000**

(*) Held-to-maturity investments have been used as collateral for loans with amount of VND 1,404,000,000 VND *(refer to the Notes No.V.21)*.

2b *Other investments*

Details	Ending balance of period			Beginning balance		
	Historical cost	Fair value	Provision	Historical cost	Fair value	Provision
Other investments	***8,499,577,200***	***(4,198,067,500)***	***4,301,509,700***	***8,499,577,200***	***(3,859,970,500)***	***4,639,606,700***
Sabeco Song Hau Trading JSC	21,500,000	-	21,500,000	21,500,000	-	21,500,000
Petec Trading and Investments Corporation	4,186,371,000	(3,448,772,300)	737,598,700	4,186,371,000	(3,369,031,900)	817,339,100
PV OIL Sai Gon JSC	3,000,000,000	-	3,000,000,000	3,000,000,000	-	3,000,000,000
Nam Dinh JSC	312,000,000	(174,751,000)	137,249,000	312,000,000	(178,672,400)	133,327,600
Petec Coffee JSC	426,000,000	(320,880,000)	105,120,000	426,000,000	(176,340,000)	249,660,000
Vicem Ha Tien Cement JSC	553,706,200	(253,664,200)	300,042,000	553,706,200	(135,926,200)	417,780,000
Total	***8,499,577,200***	**(4,198,067,500)**	**4,301,509,700**	**8,499,577,200**	**(3,859,970,500)**	**4,639,606,700**

(*) *Provision for investments in other entities:*

– For investments in shares listed on the stock exchange or the fair value of the investment is reliably determined, provisioning is based on the market value of the shares as of the closing date of 30/09/2026.

– The fair value of this investment has not been determined due to having no transaction price and there is no guidance on determining the fair value in Vietnamese Accounting Standards. Therefore, estimated fair value is calculated by historical costs of investments minus provisions.

Provision for investments in Subsidiaries, ventures, other entities

Details	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Beginning balance	(3,859,970,500)	(3,245,414,100)
Determined provisions	(342,018,400)	(725,082,500)
Reversal of provision	3,921,400	-
Ending balance of period	**(4,198,067,500)**	**(3,970,496,600)**

As at 30th September 2026, the Company has no investments in other entities which are used to pledge, mortgage, guarantee.

The company has no commitment to contribute capital to invest in other units.

3. Short-term trade receivables

Details	Ending balance of period	Beginning balance
Receivables from related parties	-	-
Receivables from other customers	***44,770,719,547***	***82,604,353,050***
Receivables from sale of gasoline and oil	3,622,859,469	2,225,174,145
Receivables from department stores – Ca Mau	17,916,466,182	32,639,877,388
Receivables from department stores – Bac Lieu	9,260,473,170	15,774,589,658
Receivables from department stores – Kien Giang	7,808,123,364	17,352,659,072
Receivables from department stores – Nga Nam	2,141,362,962	12,617,740,387
Receivables from sale of electrical appliances	3,198,784,800	1,968,712,800
Others	822,649,600	25,599,600
Total	**44,770,719,547**	**82,604,353,050**

As at 30thSeptember2026, the ParentCompany has short-term trade receivables which are used to pledge, mortgage, guarantee *(refer to the Notes No.V.21)*.

4. Short-term advance payments to suppliers

Details	Ending balance of period	Beginning balance
Advance payments to suppliers from related parties	-	***1,642,960,000***
Long Hung Trading and Service Co.,Ltd	-	5,674,879,650
Advance payments to suppliers from other customers	***16,234,053,574***	***24,717,763,036***
Oanh Liet Construction - Fire Prevention Co., Ltd	-	650,050,612
Masan Consumer Corporation	24,201,877	6,367,407,728
Heniken Vietnam Brewery Co., Ltd	8,175,098,675	10,814,289,449
BRANCH OF LOF INTERNATIONAL DAIRY JOINT STOCK COMPANY - LOF BINH DUONG DAIRY FACTORY	1,776,312,507	-
Nam Trung Construction Mechanical Trading Co., Ltd	1,500,000,00	-
Others	4,758,440,515	6,886,015,247
Total	**16,234,053,574**	**26,360,723,036**

5. Other receivables

5a *Other short-term receivables*

	Ending balance of period		Beginning balance	
Details	**Amount**	**Provision**	**Amount**	**Provision**
Receivables from related parties	-	-	***126,549,980***	-
Lam Quoc Khanh	-	-	126,549,980	-
Receivables from other organizations and individuals	***6,074,913,668***	-	***12,124,686,092***	-
Mortgages, deposits	4,800,550,000	-	4,800,550,000	-
Advances	405,404,882	-	147,895,796	-
Expected interest income from bank deposits	639,183,204	-	6,757,096,361	-
Receivables from suppliers for discounts and bonuses	172,776,575	-	114,714,149	-
Others	56,999,007	-	304,429,786	-
Total	**6,074,913,668**	-	**12,124,686,092**	-

As at 30thSeptember2026, the Group has no other short-term receivables which are used to pledge, mortgage, guarantee.

Mortgages, deposits

Details	Ending balance of period	Beginning balance
Receivables from related parties		-
Receivables from other organizations and individuals	***4,800,550,000***	***4,800,550,000***
Vedan Viet Nam Enterprise Co., LTD	1,120,000,000	1,120,000,000
Viet Nam Dairy Products JSC - Can Tho Branch	1,170,000,000	1,170,000,000
3A Nutrition (Viet Nam) Co., Ltd - Can Tho Branch	992,250,000	992,250,000
Acecook Viet Nam JSC – Can Tho Branch	588,000,000	588,000,000
Others	930,300,000	930,300,000
Total	**4,800,550,000**	**4,800,550,000**

5b *Other long-term receivables*

Is a deposit for beer, soft drink and pallet cases.

	Ending balance of period		Beginning balance	
Details	**Amount**	**Provision**	**Amount**	**Provision**
Receivables from related parties	-	-	-	-
Receivables from other organizations and individuals	***7,178,079,195***	-	***6,281,017,000***	-
Viet Nam Beer and beverage Co,, Ltd (VBB)	3,002,050,195	-	5,396,567,000	-
Others	4,176,029,000	-	884,450,000	-
Total	**7,178,079,195**	-	**6,281,017,000**	-

As at 30thSeptember2026, the Company has no other long-term receivables which are used to pledge, mortgage, guarantee.

6. Bad debts

	Ending balance of period		Beginning balance	
Details	**Historical costs**	**Recoverable value (*)**	**Historical costs**	**Recoverable value**
Receivables from department store customers	***(1,752,868,692)***	***5,491,600***	***(1,778,809,692)***	***5,491,600***
Tra Kha Consumer Goods Store	(385,000,000)	-	(385,000,000)	-
Ho Phong Store	(296,996,975)	-	(296,996,975)	-
An Minh Store	(174,175,110)	-	(178,175,110)	-
Tra Kha Store Food Technology Store	(453,079,487)	-	(453,079,487)	-
Soc Trang Store	(182,000,000)	-	(182,000,000)	-
Others	(261,617,120)	5,491,600	(283,558,120)	5,491,600
Total	**(1,752,868,692)**	**5,491,600**	**(1,778,809,692)**	**5,491,600**

Provisions fluctuated as follows:

Details	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Beginning balance	(1,778,809,692)	(1,841,354,091)
Determined provisions	-	-
Reversal of provisions	25,941,000	44,499,999
Ending balance of period	**(1,752,868,692)**	**(1,796,854,092)**

7. Shortage of assets awaiting resolution

Details	Ending balance of period	Beginning balance
Inventories	88,620,104	156,490,133
Total	**88,620,104**	**156,490,133**

8. Inventories

	Ending balance of period		Beginning balance	
Details	Historical cost	Provision	Historical cost	Provision
Materials and supplies	59,178,399,918	-	32,654,251,878	-
Goods	216,818,794,705	(393,277,448)	232,037,598,351	-
Total	**275,997,194,623**	**(393,277,448)**	**264,691,850,229**	**-**

In which:,As at 30September2026:

- The Group has stagnant inventory, inferior or poor quality which can not afford to consume.

- The Group has Inventories which are used to pledge, mortgage, guarantee with amount of VND 174,072,541,030*(refer to the Notes No.V.21).*

Goods in transit

Details	Ending balance of period	Beginning balance
Gasoline, oil of all kinds	59,178,399,918	32,654,251,878
Total	**59,178,399,918**	**32,654,251,878**

Goods in transit are goods sent to the seller's warehouse.

Goods

Details	Ending balance of period	Beginning balance
Gasoline, oil of all kinds	21,164,550,625	8,535,147,017
General merchandises	195,654,244,080	223,502,451,334
Total	**216,818,794,705**	**232,037,598,351**

9. Prepaid expenses

9a. Short-term prepaid expenses

Details	Ending balance of period	Beginning balance
Insurance expenses	108,861,700	34,477,869
Repair Expenses	306,139,219	224,976,008
Others	-	-
Total	**414,820,919**	**259,453,877**

The movement of short-term prepaid expenses is as follows:

Details	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Beginning balance	259,453,877	312,821,487
Increase during the period	921,295,620	1,011,370,969
Allocation during the period	(929,344,967)	(831,009,594)
Ending balance of period	**251,404,530**	**493,182,862**

9c. Long-term prepaid expenses

Details	Ending balance of period	Beginning balance
Tools	778,632,487	1,130,853,055
Expense of renting land (*)	1,276,853,832	5,613,819,252
Repair Expenses	3,745,806,238	5,175,648,049
Others	202,911,124	153,990,828
Total	**6,004,203,681**	**12,074,311,184**

The movement on long-term prepaid expenses is as follows:

Detail	**From 01/01/2026 to 30/09/2026**	**From 01/01/2025 to 30/09/2025**
Beginning balance	12,074,311,184	14,211,196,348
Increase during the period	2,261,146,112	3,388,798,554
Allocation during the period	(4,199,700,338)	(6,198,531,413)
Other reductiopns	(4,131,553,277)	-
Ending balance of period	**6,004,203,681**	**11,387,423,007**

The Company pledged/mortgaged all of the above Certificates of Land Use Rights, Ownership of Houses and Other Assets Attached to Land registered under the name of Ms, Nguyen Thi Viet Anh as authorized by the Company to secure the loans at Vietnam Joint Stock Commercial Bank for Industry and Trade – Ca Mau Branch and Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ca Mau Branch (*refer to the Notes No.V.21).*

10. Tangible fixed assets

Items	Buildings & structures	Machineries, equipments	Vehicles, transmissions	Management equipments and tools	Others	Total
I, Historical cost						
1, Beginning balance	**95,113,737,426**	**3,690,596,747**	**57,074,016,364**	**2,739,956,082**	**44,436,364**	**158,662,742,983**
2, Increase during the period	5,177,245,327	-	2,020,108,350	222,500,000	-	7,419,853,677
Construction in progress	*1,473,123,199*	-	-	-	-	*1,473,123,199*
Purchase of fixed assets	*3,704,122,128*		*2,020,108,350*	*222,500,000*	-	*5,946,730,478*
3, Decrease during the period	356,180,836	-	745,500,000	-	-	1,101,680,836
Disposals, liquidation during the period	*356,180,836*	-	*745,500,000*	-	-	*1,101,680,836*
4, Ending balance of period	**99,934,801,917**	**3,690,596,747**	**58,348,624,714**	**2,962,456,082**	**44,436,364**	**164,980,915,824**
In which:						
fully-depreciated but still be used	*23,885,999,085*	*3,690,596,747*	*17,337,724,734*	*1,182,954,547*	*44,436,364*	*46,141,711,477*
II, Depreciation						
1, Beginning balance	**66,881,877,005**	**3,690,596,747**	**29,965,677,357**	**1,497,632,871**	**44,436,364**	**102,080,220,344**
2, Increase during the period	4,375,559,563	-	3,175,226,194	174,318,797	-	7,725,104,554
Depreciation during the period	4,375,559,563	-	3,175,226,194	174,318,797	-	7,725,104,554
3, Decrease during the period	356,180,836	-	745,500,000	-	-	1,101,680,836
Disposals, liquidation during the period	*356,180,836*	-	*745,500,000*	-	-	*1,101,680,836*
4, Ending balance of period	**70,901,255,732**	**3,690,596,747**	**32,395,403,551**	**1,671,951,668**	**44,436,364**	**108,703,644,062**
III, Net book value						
1, Beginning balance	28,231,860,421	-	27,108,339,007	1,242,323,211	-	56,582,522,639
2, Ending balance of period	**29,033,546,185**	-	**25,953,221,163**	**1,290,504,414**	-	**56,277,271,762**
In which:						
Temporarily unused	-	-	-	-	-	-
Waiting for liquidation	-	-	-	-		-

In which, as at 30th September2026:

- The Company have residual value of tangible fixed assets that have been used to pledge, mortgage for loans with amount of VND 0*(refer to the Notes No.V.21)*.
- The Company has no commitments to purchase or sell tangible fixed assets of great value in the future.

11. Intangible fixed assets

Items	Land use rights (*)	Software	Total
I, Historical cost			
1, Beginning balance	**36,299,745,183**	**849,221,480**	**37,148,966,663**
2, Increase during the period	4.141.101.704	881.812.500	5.122.914.204
3, Decrease during the period	-	-	-
4, Ending balance of period	**40.540.846.887**	**1.731.033.980**	**42.271.880.867**
In which:			
fully-amortized but still be used	-	849,221,480	849,221,480
II, Amortization			
1, Beginning balance	**1,207,597,555**	**849,221,480**	**2,056,819,035**
2, Increase during the period	499,365,470	1,632,986	500,998,456
Amortization during the period	*499,365,470*	*1,632,986*	*500,998,456*
3, Decrease during the period	-	-	-
4, Ending balance of period	**1,706,963,025**	**850,854,466**	**2,557,817,491**
III, Net book value			
1, Beginning balance	**35,092,147,628**	-	**35,092,147,628**
2, Ending balance of period	**38,833,883,862**	**880,179,514**	**39,714,063,376**
In which:			
Temporarily unused	-	-	-
Waiting for liquidation	-	-	-

In which,as at 30th September2026:

- The Company have residual value of intangible fixed assets that have been used to pledge, mortgage for loans with amount of VND 17,884,666,528*(refer to the Notes No.V.21)*.
- The Company didn't have commitment to purchase or sell intangible fixed assets of great value in the future.

12. Construction in progress

Details	Beginning balance	Arising during the period	increase in fixed assets	Ending balance of period
Construction in progress	**1,359,921,070**	-	**(264,963,670)**	**1,094,957,400**
Nam Can Warehouse	*1,094,957,400*	-	-	*1,094,957,400*
Other	*264,963,670*	-	*(264,963,670)*	-
Purchase of fixed assets	**170,362,500**	**13,916,647,424**	**(6,334,758,072)**	**7,752,251,852**
Total	**1,530,283,570**	**13,916,647,424**	**(6,599,721,742)**	**8,847,209,252**

In which, as at 30th September2026:

– The Company didn't have residual value of Construction in progress that have been used to pledge, mortgage for loans.

– The Company did not incur any interest expense capitalized into construction in progress during the period.

13. Deferred income tax assets

Details	Beginning balance	Recorded in business results during the period	Ending balance of period
Provision for severance allowance	215,673,174	(10,664,630)	205,008,544
Provision for land-use conversion	1,420,261,905	56,062,970	1,476,324,875
Accrued land rental	283,454,135	30,572,862	314,026,997
Total	**1,919,389,214**	**75,971,202**	**1,995,360,146**

14. Short-term trade payables

Details	Ending balance of period	Beginning balance
Payables to related parties	-	***326,400,000***
Long Hung Trading & services Co,,Ltd – Ca Mau Branch	-	***326,400,000***
Payables to other suppliers	***44,275,693,266***	***81,732,975,441***
Totalgaz Viet Nam Co., LTD	6,392,272,950	3,606,315,390
Viet Nam Dairy Products JSC	3,647,931,710	8,301,790,584
Vedan Viet Nam Enterprise Co., LTD	10,459,173,946	14,534,504,272
3A NUTRITION COMPANY LIMITED	6,679,206,965	37,933,168,475
Others	17,097,107,695	17,357,196,720
Total	**44,275,693,266**	**82,059,375,441**

The company has no overdue debt.

15. Short-term advance payments from customers

Details	Ending balance of period	Beginning balance
Advance payments from related parties	-	-
Advance payments from other suppliers	**205,526,918**	**68,429,179**
Petroleum customers	149,680,874	25,693,500
Grocery customers - Ca Mau	2,957,000	4,384,500
Grocery customers – Bac Lieu	40,593,755	22,196,140
Grocery customers – Kien Giang	12,295,289	16,155,039
Grocery customers – Nga Nam	-	-
Others	-	-
Total	**205,526,918**	**68,429,179**

16. Tax and statutory obligations

Items	Beginning balance		Arising during the period		Ending balance of period	
	Receivable	Payabl	Payable	Already paid (*)	Receivable	Payabl
Value added tax (VAT) on local sales	314,454,800	2,592,522,465	12,828,712,047	(14,165,505,422)	227,457,958	1,261,244,336
Corporate income tax (CIT)	127,800,000	3,817,517,788	5,530,314,661	(7,395,763,547)	127,800,000	1,952,068,902
Personal income tax (PIT)	-	1,050,000	304,354,435	(304,354,435)	-	1,050,000
Land tax and land rent	331,055,131	-	672,199,355	(1,402,192,641)	-	398,938,155
Others	-	-	-	-	-	-
Total	**773,309,931**	**6,411,090,253**	**19,335,580,498**	**(23,267,816,045)**	**355,257,958**	**3,613,301,393**

Value added tax (VAT)

The Company pay value added tax in accordance with deduction method at rate of 5%, 8%, 10%.

Corporate income tax (CIT):

The Company must pay corporate income tax on taxed income at the rate of 20%.

The Company's tax declaration are subject to examination by the tax authorities as the application of tax laws and regulations to different for each types of transactions, The tax amounts is presented in the Financial Statements for the fiscal the period ended 30

September 2026 will be subject to change according to the finalization of the decision of the tax authorities.

Land tax

The Company has declared and paid under regulations.

Các loại thuế khác

Công ty kê khai và nộp theo quy định.

Other taxes

The Company has declared and paid under regulations.

17. Payables to employees

Details	Ending balance of period	Beginning balance
Wages payable	10,250,617,708	11,260,429,480
Total	**10,250,617,708**	**11,260,429,480**

18. Short-term accruals

Details	Ending balance of period	Beginning balance
Interest expense payable	96,261,502	182,683,842
Accrued land rent expense	1,570,134,983	1,417,270,676
Accrued selling expenses	14,056,471,525	7,775,989,419
Accrued general and administrative expenses	139,385,320	158,144,470
Accrued Transportation expenses	481,792,800	-
Others	5,000,000	186,799,413
Total	**16,349,046,130**	**9,720,885,820**

19. Short-term unearned revenue

Details	Ending balanceof period	Beginning balance
Unearned revenue related to related parties		-
Unearned revenue related to other organizations and individuals	***1,034,858,584***	***934,271,494***
Difference between selling price of goods sold on installment as committed and selling price paid immediately	683,040,400	623,362,400
Prepaid rent revenue	351,818,184	310,909,094
Total	**1,034,858,584**	**934,271,494**

The Company has no unenforceable contract.

20. Other payables

20a.Other short-term payables

Details	Ending balance of period	Beginning balance
Payables to related parties		-
Payables to other organizations and individuals	***6,364,186,320***	***8,816,411,397***
Must return equitization	216,502,269	216,502,269
Assets in surplus awaiting resolution	657,375,779	83,197,662
Union dues	184,524,060	-
Dividends, profits payable	-	2,054,943,320
Must return promotional items	3,516,853,311	3,000,000,000
Grassroots trade union fund	563,788,215	807,163,480
Registration of Ca Mau trading joint stock company	148,204,300	133,130,663
Others	1,076,938,386	1,024,474,003
Total	6,364,186,320	**7,319,411,397**

The company has no overdue debt.

20b.Dividends and profits paypable

Details	Ending balance of period	Beginning balance
Dividends and profits paypable	2,047,398,515	2,054,943,320
Total	**2,047,398,515**	**2,054,943,320**

20c.Other long-term payables

Details	Ending balanceof period	Beginning balance
Payables to other organizations and individuals	***776,000,000***	***570,000,000***
Mortgages, deposits	776,000,000	570,000,000
Total	**776,000,000**	**570,000,000**

20d.Overdue debts

The company has no overdue debt.

21. Short-term finance lease loans and liabilities

	Ending balance of period		Beginning balance	
Details	Amount	Ability to repay	Amount	Ability to repay
Short-term finance lease loans and liabilities payable to other organizations and individuals	***131,400,008,015***	***131,400,008,015***	***149,423,263,566***	***149,423,263,566***
Loans from credit institutions	131,400,008,015	131,400,008,015	149,423,263,566	149,423,263,566
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Cà Mau Branch[(1)]	*82,120,753,493*	*82,120,753,493*	*75,084,141,063*	*75,084,141,063*
Vietnam Joint Stock Commercial Bank For Industry And Trade - CN Cà Mau Branch[(2)]	*49,279,254,522*	*49,279,254,522*	*74,339,122,503*	*74,339,122,503*
Current portion of long-term loans				
Total	***131,400,008,015***	***131,400,008,015***	***149,423,263,566***	***149,423,263,566***

Joint Stock Commercial Bank for Foreign Trade of Vietnam - Cà Mau Branch [(1)]

The loan under the Credit agreement No.343-2025/HĐCV-QLN-PKH dated 9 September 2025 of Joint Stock Commercial Bank for Foreign Trade of Viet Nam (Vietcombank) – Ca Mau branch.

- Loan limit: VND 150,000,000,000 (Loan limit includes the customer's outstanding loan balance at the bank according to the Loan limit contract No. 232-2025/HDCV-CMA-QLN dated 12th September 2025).

- Loan purpose: funding legal, reasonable, and valid short-term credit needs to serve production and business activities according to the loan usage plan, but excluding short-term needs to serve fixed asset investment activities.

- Loan method: loan based on limit.

- Loan interest rate is determined at the time of loan disbursement according to the bank's loan interest rate announcement for each period and is recorded on each Debt receipt.

- The maximum loan term of each debt is 2 months/each debt receipt.

- Loan limit maintenance period is to the end of 24th August 2026.

- Collateral (refer to the Notes No. V.8, V.9, V.10, V.11 and VIII.7):

+ Certificate of land-use rights No, AN 512589 dated 01st December 2008 granted by the People's Committee of Soc Trang province, land plot No. 775, map sheet No. 05, at Area 1, Vinh Chau town, Vinh Chau district, Soc Trang province, area of 211,5 m2 according to the Mortgage Contract No. 44-2018/HĐ-VCB-KHDN dated 01 September 2018.

+ Land-use rights and ownership of house and other land-attached assets No.BA 537991 dated 08th October 2010 granted the Department of Natural Resources and Environment of Ca Mau province (the change registration on 04th September 2018). land plot No. 1368, map sheet No. 1, at Tac Thu hamlet, Ho Thi Ky commune, Thoi Binh district, Ca Mau province, area of 1,697,9 m2 according to the Mortgage Contract No. 54-2019/HD-CMA-QLN dated 16th April 2019.

+ Land-use rights and ownership of house and other land-attached assets No. BA 487003 dated 24th December 2009 granted by the People's Committee of Ca Mau province, land plot No, 1110, map sheet No, 2, at Ly An hamlet, Hung My commune, Cai Nuoc district, Ca Mau province, area of 1,870 m2 according to the Mortgage Contract No. 46-2018/HĐ-VCB-KHDN dated 06th September 2018.

+ Certificate of land-use rights No. BC 406710 dated 04th October 2010 granted by the People's Committee of Bac Lieu province (the change registration on 10th December 2010), land plot No. 168, map sheet No. 8-1, at Dai Loc residential area, at Hamlet 2, Ho Phong town, Gia Rai district, Bac Lieu province, area of 99,7 m2 according to the Mortgage Contract No. 54-2019/HD-CMA-QLN dated 16th April 2019.

+ Certificate of land-use rights No. BC 406714 dated 08th November 2010 granted by the People's Committee of Ca Mau province, land plot No. 241, map sheet No. 8-1, at Hamlet 2, Ho Phong town, Gia Rai district, Bac Lieu province, area of 874,2 m2 according to the Mortgage Contract No. 54-2019/HD-CMA-QLN dated 16th April 2019.

+ And a house with construction area of 99,7 m2, floor area of 362,7 m2, III-level house, 3 floors built on land plot No. 168, map sheet No, 8-1 according to the Mortgage Contract No. 48-2018/HĐ-VCB-KHDN dated 12th September 2018.

+ Goods in circulation under the Commodity Mortgage Contract No. 87-2020/HĐTC-CMA-QLN dated 16th March 2020, at the following warehouses: Bac Lieu Tobacco Warehouse, Ca Mau Tobacco Warehouse, Kien Giang Branch Warehouse, An Minh General Products Warehouse, Ho Phong Food Technology Warehouse, Nga Nam Food Technology Warehouse (3 warehouses).

+ According to the Mortgage Contract No. 54-2019/HĐ-CMA-QLN dated 16th April 2019 on the mortgage of land-use rights under the name of Nguyen Thi Viet Anh authorized by the Company as follows:

• Certificate of land-use rights No. AB 460331 dated 19th May 2005 granted by the People's Committee of Kien Giang province (the change registration on 19th February 2019), at Lot H14 – 11, sea-encroachment project to build a new urban area in Rach Gia town – Kien Giang province, area of 125 m2.

• Certificate of land-use rights No. AB 460332 dated 19th May 2005 granted by the People's Committee of Kien Giang province (the change registration on 19th February 2019), at Lot H14 – 12, sea-encroachment project to build a new urban area in Rach Gia town – Kien Giang province, area of 125 m2.

• Certificate of land-use rights No. AB 466641 dated 19th May 2005 granted by the People's Committee of Kien Giang province (the change registration on 19th February 2019), at Lot H14 – 13, Le Hong Phong street, An Hoa ward, Rach Gia city – Kien Giang province, area of 125 m2.

• Certificate of land-use rights No. AB 466642 dated 19th May 2005 granted by the People's Committee of Kien Giang province (the change registration on 19th February 2019), at Lot H14 – 14, Le Hong Phong street, An Hoa ward, Rach Gia city – Kien Giang province, area of 125 m2.

• Certificate of land-use rights No. AB 466643 dated 19th May 2005 granted by the People's Committee of Kien Giang province (the change registration on 19th February 2019), at Lot H14 – 15, Le Hong Phong street, An Hoa ward, Rach Gia city – Kien Giang province, area of 125 m2.

• Certificate of land-use rights No. AB 466644 dated 19th May 2005 granted by the People's Committee of Kien Giang province (the change registration on 19th February 2019), at Lot H14 – 16, Le Hong Phong street, An Hoa ward, Rach Gia city – Kien Giang province, area of 155,5 m2.

+ According to Mortgage Contract No. 91-2026/HDTC-QLN-KH dated March 24, 2026, under Certificate No, DH656669, located at Tra Kha Industrial Zone, Ward 8, Bac Lieu City, Bac Lieu Province.

Vietnam Joint Stock Commercial Bank for Industry and Trade - Ca Mau Branch *(2)*

The loan according to the Limit loan contract No. 86005000.010/2026-HĐCVHM/NHCT860-CTYTHUONGNGHIEP dated 26th September 2026 of Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) – Ca Mau branch.

- Loan limit: VND 150,000,000,000 (Loan limit includes debts adjusted according to the Loan limit contract No. 86005000.010/2025-HĐCVHM/NHCT860-CTY THƯƠNG NGHIỆP dated 20th September 2025 signed between the lender and the borrower as detailed in Appendix I to this Contract).

- Loan purpose: to supplement working capital to support production and business activities.

- Limit maintenance term is from 26th September 2026 to 25th September 2027.

- The loan term of each debt is calculated from the day following the disbursement date, stated on the debt receipt but not exceeding 2 months.

- Interest rate for each debt receipt.

- Collateral (refer to the Notes No. V2a, V.3, V.8, V.9, V.10, V.11 and VIII.7):

+ According to the Mortgage Contract No. 86005000,001/2019/HĐBĐ/NHCT860 dated 10th may 2019 on the mortgage of land-use rights, house ownership and residential land-use right in the name of the Company as follows:

• Certificate of land-use rights No. X242685 dated 02nd February 2004 granted by the People's Committee of Bac Lieu province, Land Registry Office - the Department of Natural Resources and Environment of Bac Lieu province revised on 04th March 2019, land plot No. 24-2, map sheet No. 31, at ward 7, Bac Lieu city, Bac Lieu province, area of 103,3 m2.

• Certificate of house ownership and residential land-use right No. 9110041271 dated 23rd February 2004 granted by the People's Committee of Bac Lieu province, Land Registry Office - the Department of Natural Resources and Environment of Bac Lieu province revised on 04th March 2019, land plot No. 24, map sheet No. 31, at No. 82/4, Tran Phu street, ward 7, Bac Lieu city, Bac Lieu province, residential land area of 300 m2 and house ownership area of 102,24m2.

+ According to the Mortgage Contract No. 86005000.014/2020/HĐBĐ/NHCT860 dated 22nd October 2020 on the mortgage of land-use rights, house ownership and residential land-use right in the name of the Company as follows:

• Certificate of house ownership No. X046240 dated 24th May 2004 granted by the People's Committee of Bac Lieu province, Land Registry Office - the Department of Natural Resources and Environment of Bac Lieu province revised on 04th March 2019, land plot No. 285, map sheet No, 03, at Tran Phu street, ward 7, Bac Lieu city, Bac Lieu province, residential land area of 160 m2.

• Certificate of house ownership and residential land-use right No. 9110040735 dated 10th April 2001 granted by the People's Committee of Bac Lieu province, Land Registry Office - the Department of Natural Resources and Environment of Bac Lieu province revised on 04th March 2019, land plot No, 365, map sheet No. 06, at No. 44/6, Tran Phu street, ward 7, Bac Lieu city, Bac Lieu province, residential land area of 179,34 m2 and house ownership area of 180,91m2.

• Certificate of land-use rights No. T959935 dated 18th September 2001 granted by the People's Committee of Bac Lieu province, Land Registry Office - the Department of Natural Resources and Environment of Bac Lieu province revised on 04th March 2019, land plot No. 99-1 and 99-2, map sheet No. 22. at No. 407 street 23/8, ward 8, Bac Lieu city, Bac Lieu province, area of 1,600 m2 (residential land area of 300 m2 and garden land area of 1,300 m2).

+ According to Mortgage Contract No. 86005000,011/2025/HĐBĐ/NHCT860 dated July 01, 2024: mortgaging the land use rights, land use rights and ownership of houses registered under the Company's name as follows:

•Certificate of Land Use Rights, Ownership of Houses and Other Assets Attached to Land No, BU 389698, issued by the People's Committee of Kien Giang Province on September 15, 2015; Land plot No. 192, Map sheet No. 01; located at Bay Chu Hamlet, Dong Thai Commune, An Bien District, Kien Giang Province; Area: 567 m².

+ According to Mortgage Contract No. 86005000,011/2025/HĐBĐ/NHCT860 dated July 01, 2024: mortgaging the land use rights, land use rights and ownership of houses registered under the Company's name as follows:

• Certificate of Land Use Rights, Ownership of Houses and Other Assets Attached to Land No. BM 739955, issued by the People's Committee of Soc Trang Province on December 04, 2012; Land plot No. 01, Map sheet No, 48; located at Cluster 3, Nga Nam Town, Soc Trang Province; Area: 813,1 sq,m (or 813,1 m²).

• Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544465 dated 05th January 2019 granted by the Department of Natural Resources and Environment of Bac Lieu province, land plot No. 186, map sheet No. 8-1, at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87,75 m2.

• Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544466 dated 05th January 2019 granted by the Department of Natural Resources and Environment of Bac Lieu province, land plot No. 187, map sheet No. 8-1, at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87,75 m2.

• Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544467 dated 05th January 2019 granted by the Department of Natural Resources and Environment of Bac Lieu province, land plot No. 188, map sheet No. 8-1, at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87,75 m2.

• Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544468 dated 05th January 2019 granted by the Department of Natural Resources and Environment of Bac Lieu province, land plot No. 189, map sheet No. 8-1, at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87,75 m2.

• Certificate of land-use rights and ownership of house and other land-attached assets No.CP 544438 dated 05th January 2019 granted by the Department of Natural Resources and Environment of Bac Lieu province, land plot No. 190, map sheet No. 8-1, at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87,8 m2.

• Certificate of land-use rights and ownership of house and other land-attached assets No. CP 544437 dated 05th January 2019 granted by the Department of Natural Resources and Environment of Bac Lieu province, land plot No. 191, map sheet No. 8-1, at Khom 2, Ho Phong ward, Gia Rai town, Bac Lieu province, area of 87,8 m2 according to the Mortgage Contract No, 86005000.002/2019/ HĐBĐ/NHCT860 dated 27th September 2019.

+ The Mortgagor's all revolving debt claims from third parties with payment obligations arising during the production and business process under the Property rights mortgage contract No. 86005000.011/2020/HĐBĐ/NHCT860 dated 23rd September 2020.

+ Mortgaged goods are inventories under the Commodity Mortgage Contract No. 86005000.012/2020/HĐBĐ/NHCT860 dated 23rd September 2020, inventory at the following warehouses: Nguyen Du Department Store, Ward 2 Department Store (CH), Ward 3 Department Store (CH), Ward 8 Department Store (CH), Ca Mau 1 Electrical Appliances Warehouse (retail), Ca Mau Agricultural and Fishery Warehouse, Ca Mau

Food Warehouse (CH), Cai Nai Petroleum Warehouse, Ward 4 Petroleum Warehouse (CH), Dinh Binh General Warehouse.

+ The Mortgage Contract of deposit contract No. 86005000.003/2022/HĐBĐ /NHCT860 dated 31st March 2022 worth of VND 1,404,000,000.

Details of arising short-term loans during the period are as follows:

Details	Beginning balance	Arising during the period	Already paid during the period	Ending balance of period
Short-term finance lease loans and liabilities payable to related parties	-			
Loans from credit institutions	149,423,263,566	1,552,990,386,065	(1,571,013,641,616)	131,400,008,015
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ca Mau Branch	*75,084,141,063*	*1,067,127,244,831*	*(1,060,090,632,401)*	*82,120,753,493*
Vietnam Joint Stock Commercial Bank For Industry And Trade - Ca Mau Branch	*74,339,122,503*	*485,863,141,234*	*(510,923,009,215)*	*49,279,254,522*
Total	***149,423,263,566***	***1,552,990,386,065***	***(1,571,013,641,616)***	***131,400,008,015***

As at 30thSeptember2026, the Company has no the unpaid overdue loans and liabilities.

22. Provisions for long-term payables

Details	Beginning balance	Determined during the period	Used during the period	Reversed during the period	Ending balance of period
Provision for severance allowance	1,078,365,867	96,874,761	(150,197,915)	-	1,025,042,713
Provision for land use purpose	7,101,309,523	280,314,846	-	-	7,381,624,369
Total	**8,179,675,390**	**377,189,607**	**(150,197,915)**	**-**	**8,406,667,082**

23. Bonus and welfare funds

Details	Beginning balance	Increase due to make appropriation from profit	Increase other (*)	Spending during the period	Ending balance of period

Details	Beginning balance	Increase due to make appropriation from profit	Increase other (*)	Spending during the period	Ending balance of period
Bonus fund	1,398,605,029	-	(413,038,202)	-	985,566,827
Welfare fund	1,053,245,630	-	(39,000,000)	-	1,014,245,630
Reward fund of executive management board of company	-	881,349,250	(851,000,000)	-	30,349,250
Total	**2,451,850,659**	**881,349,250**	**(1,303,038,202)**	**-**	**2,030,161,707**

(*)*Details increase other:*

Details	Increase from Group's profit	Increase from non-controlling interest	Total
Bonus fund	-	-	-
Welfare fund	-	-	-
Reward fund of executive management board of company	881,349,250	-	881,349,250
Total	**881,349,250**	**-**	**881,349,250**

24. Deferred corporate income tax payable

Details	Beginning balance	Recorded in business results during the period	Recorded in owners' equity during the period	Ending balance of period
Provision	234,608,763	117,482,623	-	352,091,386
Total	**234,608,763**	**117,482,623**	**-**	**352,091,386**

The corporate income tax rate used to determine the value of deferred income tax payable is 20%.

25. Owners' equity

24a.The movement on the owners' equity

Items	The owners' invested equity	Surplus of share capital	Other capital	Development and investment funds	Undistributed earnings	Non-controlling interest	Total
A	1	2	3	4	5	6	7
Beginning balance in previous year	**181,558,680,000**	**1,578,837,745**	**1,637,790,000**	**33,579,153,164**	**23,002,075,599**	**4,720,436,527**	**246,076,973,035**
Increase in previous year	-	-	-	-	19,607,224,832	(793,732,330)	18,813,492,502
Increase from business results	-	-	-	*997,771,484*	(997,771,484)	-	-
Increase due to distribution	-	-	-	-	-	-	-
Decrease in previous year	-	-	-	-	-	(1,150,050,063)	(1,150,050,063)
Ending balance in previous year / Beginning balance in current year	**181,558,680,000**	**1,578,837,745**	**1,637,790,000**	**34,576,924,648**	**41,611,528,947**	**2,776,654,134**	**263,740,415,474**
Increase in current period	-	-	-	-	*21,147,102,999*	*(82,862,261)*	*21,064,240,738*
Increase from business results	-	-	-	*1,881,349,250*	*(1,881,349,250)*	-	-
Increase due to distribution	-	-	-	-	(881,349,250)	-	(881,349,250)
Decrease in current period	-	74,570,497		786,453,774	(1,007,062,249)	(1,142,162,022)	(1,288,200,000)
Ending balance in current period	**181,558,680,000**	**1,653,408,242**	**1,637,790,000**	**37,244,727,672**	**58,988,871,197**	**1,551,629,851**	**282,635,106,962**

25b.Details of the owners' invested equity

Details	Proportion (%)	Ending balance	Proportion (%)	Beginning balance
Long Hung Trading and Service Co,,Ltd	51,00%	92,594,940,000	51,00%	92,594,940,000
PetroVietnam Oil JSC	16,17%	29,360,240,000	16,17%	29,360,240,000
Others	32,83%	59,603,500,000	32,83%	59,603,500,000
Total	**100,00%**	**181,558,680,000**	**100,00%**	**181,558,680,000**

25c.Transactions on capital with owners and distribution of dividends and profit

Details	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Owners' invested equity		
+ Beginning balance	*181,558,680,000*	*181,558,680,000*
+ Increase during the period	-	-
+ Decrease during the period	-	-
+ Ending balance of period	*181,558,680,000*	*181,558,680,000*
- Dividends, profit already divided	-	-

25d.Stocks

Details	Ending balance of period	Beginning balance
Number of stocks being registered to issue	18,155,868	18,155,868
Number of stocks already issued / public offering	18,155,868	18,155,868
Common stocks	*18,155,868*	*18,155,868*
Preferred stocks	-	-
Number of buy-back stocks (treasury stocks)	-	-
Common stocks	-	-
Preferred stocks	-	-
Number of outstanding stocks	18,155,868	18,155,868
Common stocks	*18,155,868*	*18,155,868*
Preferred stocks	-	-
Nominal value of outstanding stocks (vnd/stock)	10,000	10,000

25e.Dividends

Dividends are distributed under the Resolution of the Annual General Meeting of Shareholders

Details	**From 01/01/2026 to 30/09/2026**	**From 01/01/2025 to 30/09/2025**
- Dividends declared and paid out during year	(7,941,900)	(2,601,100)
+ *Dividends declared on common stocks*	(7,941,900)	*(2,601,100)*
+ *Dividends declared on preferred stocks*	-	-
- Dividends declared after the accounting period ended	-	-
+ *Dividends declared on common stocks*	-	-
+ *Dividends declared on preferred stocks*	-	-
- Dividends of accumulated preferred stocks unrecognized	-	-

26f.Profit distribution

Beginning balance		41,611,528,947
Profit after corporate income tax		21,147,102,999
Distribution during the period		(2,762,698,500)
- Welfare and Bonus fund	*(881,349,250)*	
- Development investment funds	*(1,881,349,250)*	
- Dividends distribution		
Other reductions	-	(1,007,062,249)
Ending balance of undistributed earnings		**58,988,871,197**

26g.Benefits of non-controlling shareholders

Details	**From 01/01/2026 to 30/09/2026**	**From 01/01/2025 to 30/09/2025**
Beginning balance	2,776,654,134	4,720,436,527
Profitafter corporate income tax	(82,862,261)	(1,211,193,536)
dividend, fund allocation	(1,142,162,022)	-
Reversal of prior year distribution		-
Ending balance of undistributed earnings	**1,551,629,851**	**3,509,242,991**

26. Off-balance sheet items

	Ending balance of period		Beginning balance	
Details	**Foreign currencies**	**VND**	**Foreign currencies**	**VND**
Bad debts written off	-	13,614,727,188	-	13,828,978,328
Foreign currencies (USD)	-	-	-	-

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INCOME STATEMENTS (Currency: VND)

1. Revenues from sale of goods and rendering of services

1a Total revenues

Details	From 01/07/2026to 30/09/2026	From 01/07/2025to 30/09/2025	First 9 months of 2026	First 9 months of 2025
Revenue from gasoline sales	292,915,926,537	198,649,714,441	772,452,087,297	525,310,007,546
Revenue from department store sales	713,058,974,710	855,050,106,488	2,408,805,178,398	2,498,413,453,134
Revenue from sales of electrical appliances	22,577,145,807	18,672,125,671	74,584,269,099	56,658,898,295
Revenue from gas sales	18,712,403,255	18,864,847,229	47,240,758,136	55,777,304,456
Revenue from sales of other goods	45,539,855,843	39,210,507,255	133,388,659,460	111,719,688,643
Revenue from service provision	1,004,710,266	574,090,908	2,533,833,690	2,002,064,580
Total	**1,046,605,952,602**	**1,131,021,391,992**	**3,439,004,786,080**	**3,249,881,416,654**

1b Revenues from sale of goods and rendering of services to related parties

Transactions on sale of goods and rendering of services to subsidiaries, joint ventures and associated companies are presented in the Notes No.V.2c.

Transactions on sale of goods and rendering of services to related parties that are not subsidiaries, joint ventures, associated companies are presented in the Notes No.VIII.4a and VIII.4b.

2. Revennue deduction

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	First 9 months of 2026	First 9 months of 2025
Returned goods	62,445,893	10,163,858	277,847,310	85,059,710
Total	**62,445,893**	**10,163,858**	**277,847,310**	**85,059,710**

3. Cost of goods sold

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	First 9 months of 2026	First 9 months of 2025
Cost of goods gasoline	280,129,333,656	189,747,653,884	728,437,144,762	499,723,277,202
Cost of goods department store sales	684,769,030,339	817,097,364,503	2,308,807,158,613	2,407,468,557,270
Cost of goods electrical appliances	21,331,738,877	17,818,217,355	70,586,209,078	53,890,693,882
Cost of goods gas	16,755,798,208	16,867,041,814	40,247,428,978	49,914,441,960
Others	43,620,051,522	37,661,124,763	127,736,750,379	106,927,521,668
Cost of services rendered	-	222,692,445	81,638,483	-
Provision for decline in value of inventories	-	-	393,277,448	-
Total	**1,180,758,535,938**	**1,079,191,402,319**	**3,276,289,607,741**	**3,117,924,491,982**

4. Income from financial activities

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	First 9 months of 2026	First 9 months of 2025
Interest on bank deposits, ...	273,081,673	168,230,447	629,032,569	447,081,026
Dividends and profits received	-	60,000,000	60,000,000	60,000,000
Interest on sales on credit	26,850,000	51,180,000	111,307,000	148,452,000
Others	474,301,756	380,159,003	1,259,601,649	1,212,938,818
Total	**774,233,429**	**659,569,450**	**2,059,941,218**	**1,898,741,844**

5. Expenses from financial activities

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	First 9 months of 2026	First 9 months of 2025
Loan interest	2,957,738,477	2,505,587,931	8,606,232,398	7,190,787,050
Provisioning/(Reversal of provision) of investment accounts	95,833,000	(97,711,967)	338,097,000	220,933,900
Others	35,305,000	122,632,000	35,305,000	908,207,100
Total	**3,088,876,477**	**2,530,507,964**	**8,979,634,398**	**8,319,928,050**

6. Selling expenses

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	First 9 months of 2026	First 9 months of 2025
Employees cost	24,095,518,057	29,813,692,655	71,926,318,056	68,714,502,031
Tools, equipments	454,510,407	553,781,179	1,680,074,742	4,018,923,755
Depreciation	2,654,888,536	2,323,132,619	8,166,862,283	6,615,634,023
Outsourcing expenses	6,918,973,890	7,271,085,283	37,078,965,069	22,059,176,176
Others	2,621,409,082	4,369,427,040	10,664,247,829	10,586,594,933
Total	**36,745,299,972**	**44,331,118,776**	**129,516,467,979**	**111,994,830,918**

7. General & administration expenses

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	First 9 months of 2026	First 9 months of 2025
Employees cost	2,973,706,717	2,739,171,790	9,596,783,890	8,047,075,532
Management materials	113,216,191	23,364,390	296,867,503	102,765,583
Depreciation of fixed assets	-	-	-	-
Taxes and duties	310,532,230	285,233,311	879,340,193	1,068,462,343
Provisions for bad receivable	(8,941,000)	(12,100,000)	(25,941,000)	(59,599,999)
Outsourcing expenses	375,854,780	171,984,696	1,641,197,364	459,025,547
Others	977,320,740	1,450,328,369	1,955,908,153	3,271,758,482
Total	**4,741,689,658**	**4,657,982,556**	**14,344,156,103**	**12,982,487,488**

8. Other income

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	First 9 months of 2026	First 9 months of 2025
Revenue from bonuses and support	4,912,306,768	6,011,771,630	14,899,345,232	19,064,638,148
Income from liquidation of tools, fixed assets	13,981,818	-	110,527,272	125,909,091
Proceeds from written-off debts	45,500,000	11,500,000	146,815,000	43,500,0000
Others	-	962,624,000	-	962,624,000
Total	**4,971,788,586**	**6,985,895,630**	**15,156,687,504**	**20,196,671,239**

9. Others Expenses

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	First 9 months of 2026	First 9 months of 2025
Administrative penalty, late payment of tax	11,795,092	-	118,393,724	38,370,084
Fixed asset liquidation expence	-	7,631,024	-	1,520,603,870
Depreciation and allocation expenses of assets related to the Subsidiary's suspend operations	19,746,909	-	59,240,727	-
Others	-	-	-	16,364,827
Total	**31,542,001**	**7,631,024**	**177,634,451**	**1,575,338,781**

10. Current corporate income tax (CIT) expense

The Group must pay corporate income tax on taxed income at the rate of 20%,

Estimated corporate income tax (CIT) payable during the period is as follows:

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	First 9 months of 2026	First 9 months of 2025
Total pre-tax accounting profit	**8,279,231,830**	**7,938,050,575**	**26,636,066,820**	**19,094,422,808**
Increase/ Decrease adjustments of	469,061,400	(308,853,070)	1,015,506,489	6,918,098,289

accounting profit to determine profit subject to corporate income tax:				
Increase adjustments	*455,133,845*	*295,618,945*	*1,363,632,325*	*7,142,014,142*
Non-deductible expenses when determining taxable income	62,749,861	50,954,769	653,442,718	1,198,830,685
Remuneration of non-directly operating Board of Directors and Supervisory Board	111,000,000	111,000,000	333,000,000	222,000,000
Non-deductible interest expenses (*)	-	126,555,438	-	2,602,157,323
Severance allowance provision	1,069,138	7,108,738	96,874,761	8,026,134
Provision for land lease	280,314,846	3,000,000,000	280,314,846	3,000,000,000
Accrued land rental	-	-	-	-
Goodwill	-	-	-	-
Decrease adjustments	*13,927,555*	*(604,472,015)*	*(348,125,836)*	*(223,915,853)*
Dividends and profits received	-	(60,000,000)	(60,000,000)	(60,000,000)
Severance allowance already paid	(13,105,450)	(58,689,775)	(150,197,915)	(598,777,175)
Loss of Subsidiary not subject to tax	146,679,353	(634,128,545)	449,485,193	1,490,267,690
Provision for subsidiary	(119,646,348)	148,346,305	(587,413,114)	(1,055,406,368)
Taxable income	**8,748,293,230**	**7,629,197,505**	**27,651,573,309**	**26,012,521,097**
Current corporate income tax rate	20%	20%	20%	20%
Current corporate income tax (CIT)	**1,749,658,646**	**1,525,839,501**	**5,530,314,661**	**5,202,504,219**

Current income tax (CIT) errears	-	-		**45,951,581**
Current corporate income tax (CIT) expense	**1,749,658,646**	**1,525,839,501**	**5,530,314,661**	**5,248,455,800**

(*) Is non-deductible interest expense as prescribed in Point a, Clause 3, Article 16 of Decree 132/ND-CP dated November 5, 2020.

11. Deferred Corporate Income tax expense

Detais	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	First 9 months of 2026	First 9 months of 2025
Deferred corporate income tax expense arising from deductible temporary differences	23,929,270	-	117,482,623	-
Deferred corporate income tax expense arising from taxable temporary differences	(66,467,751)	-	(106,010,784)	-
Deferred corporate income tax expenses arising from temporary differences are deductible	2,621,089	(19,353,054)	30,039,583	(533,840,746)
Total	**(39,917,392)**	**(19,353,054)**	**41,511,421**	**(533,840,746)**

12. Gain on stock / Diluted gain on stock

12a. Gain on stock

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	First 9 months of 2026	First 9 months of 2025
Accounting profit after Corporate income tax	6,593,419,845	6,431,564,127	21,088,170,007	14,379,807,753
Increase and decrease adjustments of accounting profit to determine profit or loss is allocated forshareholders holdingcommon stock:	-	-	-	-
Making appropriation of bonus and welfare funds (*)	-		-	-
Profit to calculate gains on stock	6,596,530,806	6,431,564,127	21,147,102,999	14,379,807,753

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	First 9 months of 2026	First 9 months of 2025
Average outstanding common stock during year (stock)	18,155,868	18,155,868	18,155,868	18,155,868
Gains on stock (VND/stock)	**363**	**324**	**1,165**	**828**

(*) According to Resolution No. 01/2026/NQ-ĐHĐCĐ dated September20, 2026.

Outstanding common stock during year is calculated as follows:

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	First 9 months of 2026	First 9 months of 2025
Beginning balance of nding common stock	18,155,868	18,155,868	18,155,868	18,155,868
Effect of buy-back common stock	-	-	-	-
...	-	-	-	-
Average outstanding common stock during the period (stock)	**18,155,868**	**18,155,868**	**18,155,868**	**18,155,868**

12b. *Diluted gain on stock*

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	First 9 months of 2026	First 9 months of 2025
Profit or loss is allocated for shareholders holding common stock to calculate gains on stock	6,596,530,806	6,431,564,127	21,147,102,999	14,379,807,753
Increase / decrease adjustments of profit:	-	-	-	-
After-tax effects of convertible bond interest	-		-	-
...	6,596,530,806	6,431,564,127	21,147,102,999	14,379,807,753
Profit to calculate diluted gains on stock	6,596,530,806	6,431,564,127	21,147,102,999	14,379,807,753
Number of common stocks used to calculate diluted gains on stock (stock)	18,155,868	18,155,868	18,155,868	18,155,868
Diluted gains on stock (vnd/stock)	**363**	**324**	**1,165**	**828**

Number of common stocks used to calculate diluted gains on stock is calculated as follows:

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	First 9 months of 2026	First 9 months of 2025
Average outstanding common during year	18,155,868	18,155,868	18,155,868	18,155,868
Effect of dilutive potential common stock:	-	-	-	-
...	-	-	-	-
Number of common stocks used to calculate diluted gains on stock (stock)	**18,155,868**	**18,155,868**	**18,155,868**	**18,155,868**

13. Expenses from operating activities by nature

Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	First 9 months of 2026	First 9 months of 2025
Employees cost	27,069,224,774	33,054,916,138	81,523,101,946	76,761,577,563
Raw materials, supplies	567,726,598	61,077,916	1,976,942,245	4,121,689,338
Depreciation/Amortization of fixed assets	2,714,129,263	1,369,492,447	8,226,103,010	6,615,634,023
Outsourcing expenses	7,294,828,670	3,426,343,527	38,720,162,433	22,608,201,723
Others	3,939,866,506	4,800,022,242	13,592,191,537	15,045,452,120
Total	**41,585,775,811**	**42,711,852,270**	**144,038,501,171**	**125,152,554,767**

VII. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE CASH FLOW STATEMENT (Currency: VND)

1. Non-monetary transactions

The Group has not incurred non-monetary transactions.

2. Cash and cash equivalents held by the Company that is not available for use

The Group has not incurred cash and cash equivalents held by the Company that is not available for use.

3. Proceeds from borrowings

Proceeds from borrowings is under common contractual arrangements *(refer to the Note No.V.21)*.

4. Repayments of borrowing principal

Repayments of borrowing principal is under common contractual arrangements *(refer to the Note No.V.21).*

VIII. OTHER INFORMATION (Currency: VND)

1. Contingent assets

The Group have not incurred contingent assets would affect the consolidated financial statements, which need any adjustments to the figures or disclosures in the consolidated financial statements.

2. Contingent liabilities

The Group have not incurred contingent liabilities would affect the consolidated financial statements, which need any adjustments to the figures or disclosures in the consolidated financial statements.

3. Operating lease assets

As at the accounting period ended, future minimum lease payments derived from the irrevocable operating lease are as follows:

Details	**Ending balance of period**	**Begining balance**
From 1 year or less	2,300,302,727	2,908,636,364
Over 1 year to 5 years	12,152,727,272	5,305,909,090
Total	**14,453,030,000**	**8,214,545,454**

Total additional rental costs are recognized as revenue in current year with amount of VND 164,848,182 (previous year with amount of VND 49,090,909).

4. Transactions and balances with related parties

Related parties of the group include: members of key management, individuals related to members of key management and other related parties.

4a, Transactions and balances with members of key management, individuals related to members of key management

Members of key management include: members of the Board of Management, the Supervisory Board and members of the Executive Board.

Individuals related to members of key management are close members of the family of members of key management.

Transactions with members of key management and individuals related to members of key management

The Group have not incurred transactions on sale of goods and rendering of services with members of key management and individuals related to members of key management.

Other transactions with members of key management and individuals related to members of key management are as follows:

Details	**First 9 months of 2026**	**First 9 months of 2025**
Lam Quoc Khanh	-	-
- Advance	*45,592,000*	*142,115,000*
- Refund of advance	*(45,592,000)*	*(268,664,980)*

Guarantee commitments

The Group have not used fixed assets, inventories, ... as collateral for loans of members of key management and individuals related to members of key management. In addition, none of member of key management and individual related to members of key management used their own properties to secure the loans of the Group (refer to the Notes No.V.21).

Liabilities with members of key management and individuals related to members of key management

Liabilities with members of key management and individuals related to members of key management is presented in the Notes No.V.

Receivables from members of key management and individuals related to members of key management and those members and individuals are unsecured and will be paid in cash. There is not any provision for doubtful debts which was made for liabilities of members of key management and individuals related to members of key management.

Income of members of key management (*)

Details	**First 9 months of 2026**(1)	**First 9 months of 2025**
Wages	1,572,321,976	1,528,006,152
Remuneration	423,000,000	423,000,000
Bonus	11,140,207	74,815,000
Dividends	-	-
Others (2)	25,000,000	26,000,000
Total	**2,031,462,183**	**2,051,821,152**

(*) Members of key management include: the Board of Management, the Supervisory Board and the Executive Board.

Income details of members of key management:

First 9 months of 2026	**Position**	**Wages**	**Remuneration**	**Dividends**	**Other**	**Total**
The Board of Management		-	***333,000,000***	-	-	***333,000,000***
Nguyen Hoang Bao Long	*Chairman*	-	63,000,000	-	-	63,000,000
Nguyen Thị Viet Anh	Member cum	-	45,000,000	-	-	45,000,000
Nguyen Thi Hien	Member cum	-	45,000,000	-	-	45,000,000
Nguyen Van Khanh	Member cum	-	30,000,000	-	-	30,000,000
Hoang Anh Dung	Member cum	-	45,000,000	-	-	45,000,000
DoDuc Hanh	Member cum	-	45,000,000	-	-	45,000,000
Nguyen Tuan Quynh	Member cum	-	30,000,000	-	-	30,000,000
Nguyen Hoang Ha My	Member cum	-	15,000,000	-	-	15,000,000
Pham Minh Khanh	Member cum	-	15,000,000	-	-	15,000,000
The Supervisory Board		-	***90,000,000***	-	-	***90,000,000***
Nguyen Anh Tuan	Head of board	-	36,000,000	-	-	36,000,000
Tran Chi Hieu	Member	-	27,000,000	-	-	27,000,000
Ngo The Anh	Member	-	27,000,000	-	-	27,000,000
The Board of Management		***1,572,321,976***	-	***11,140,207***	***25,000,000***	**1,608,462,183**
Nguyen Huu Long	General Director	586,700,000	-	4,279,992	*1,750,000*	592,729,992
Phu Chi Anh	Deputy General Director	338,945,000	-	2,201,139	1,750,000	342,896,139
Tran Thi Truc Linh	Deputy General Director	339,945,000	-	2,567,995	1,750,000	343,404,662
Nguyen Hoang Ha My	Deputy General Director	140,778,000	-	990,512	-	141,768,512
Nguyen Thuy Ai	Chief Accountant	166,812,309	-	1,100,569	19,750,000	187,662,878
Total		**1,572,321,976**	**2423,000,000**	**11,140,207**	**25,000,000**	**2,031,462,183**

First 9 months of 2025	Position	Wages	Remuneration	Dividends	Other	Total
The Board of Management		-	***333,000,000***	-	-	***333,000,000***
Nguyen Hoang Bao Long	*Chairman*	-	63,000,000	-	-	63,000,000
Nguyen Thị Viet Anh	Member cum	-	45,000,000	-	-	45,000,000
Nguyen Thi Hien	Member cum	-	45,000,000	-	-	45,000,000
Nguyen Van Khanh	Member cum	-	45,000,000	-	-	45,000,000
Hoang Anh Dung	Member cum	-	45,000,000	-	-	45,000,000
Nguyen Van Canh	Member cum	-	30,000,000	-	-	30,000,000
Do Duc Hanh	Member cum		15,000,000			15,000,000
Nguyen Tuan Quynh	Member cum	-	45,000,000	-	-	45,000,000
The Supervisory Board		-	***90,000,000***	-	-	***90,000,000***
Nguyen Anh Tuan	Head of board	-	36,000,000	-	-	36,000,000
Tran Chi Hieu	Member	-	27,000,000	-	-	27,000,000
Ngo The Anh	Member	-	27,000,000	-	-	27,000,000
The Board of Management		***1,528,006,152***	-	***74,815,000***	***26,000,000***	***1,628,821,152***
Nguyen Huu Long	General Director	536,050,000	-	26,050,000	-	562,100,000
Phu Chi Anh	Deputy General Director	311,461,679	-	15,630,000	-	327,091,679
Tran Thi Truc Linh	Deputy General Director	310,785,789	-	15,825,000	-	326,610,789
Nguyen Hoang Ha My	Deputy General Director	212,382,000	-	9,495,000	8,000,000	229,877,000
Nguyen Thuy Ai	Chief Accountant	157,326,684	-	7,815,000	18,000,000	183,141,684
Total		**1,528,006,152**	**423,000,000**	**74,815,000-**	**26,000,000**	**2,051,821,152**

4b, Transactions and balances with other related parties

The Company's other related parties include:

- Associated companies, jointly-controlled entities.
- Individuals have the right to directly or indirectly vote in the Company and close members of their family.
- Companies of members of key management and individuals have the Company's direct or indirect voting rights and close members of their families.

The Company's other related parties include:

Other related parties	**Relationship**
Long Hưng Trading and Service Co.,Ltd	Parent company

Transactions with other related parties

Transactions with subsidiaries, joint ventures and associated companies is presented in the Notes No.V.2.

Transactions with other related parties that are not subsidiaries, joint ventures, associated companies are as follows:

Details	**First 9 months of 2026**	**First 9 months of 2025**
Purchase of goods	778,829,077,625	548,471,773,580
Payable	(777,512,517,625)	(548,516,873,126)

The purchase of goods and services from other related parties are subject to the negotiated market price.

Guarantee commitment

The Company has not used fixed assets, inventories, ... as collateral for loans of members of key management and individuals related to members of key management. In addition, none of member of key management and individual related to members of key management used their own properties to secure the loans of the Company (refer to the Note No.V.20).

Liabilities with other related parties

Liabilities with members of key management and individuals related to members of key management is presented in the Notes No.V.

Receivables from members of key management and individuals related to members of key management and those members and individuals are unsecured and will be paid in cash. There is not any provision for doubtful debts which was made for liabilities of members of key management and individuals related to members of key management.

5. Capitalized interest expenses

During period, the Group didn't arise capitalized interest expenses.

6. Segment Reporting

The company selected the business segment reporting as the primary reporting, due to the risk and profitability ratios are affected primarily by differences in products and services provided by the Company. The geographical segment reporting is as the secondary reporting. The Company's operating activities are organized and managed according to characteristics of the products and services provided by the Company with each department is a strategic business unit providing different products to serve the various markets.

6a Segment reporting is presented according to the business field

Details	Petroleum trading activities	Department store activities	Other business activities	Total
First 9 months of 2026				
Net revenues from sale of goods and rendering of services	772,452,087,297	2,408,527,331,088	257,747,520,385	3,438,726,938,770
Cost of goods sold	728,830,422,210	2,308,807,158,613	238,652,026,918	3,276,289,607,741
Gross profit from sale of goods and rendering of services	**43,621,665,087**	**99,720,172,475**	**19,095,493,467**	**162,437,331,029**
First 9 months of 2025				
Net revenues from sale of goods and rendering of services	525,310,007,546	2,498,229,015,244	226,257,334,154	3,249,796,356,944
Cost of goods sold	499,723,277,202	2,407,468,557,270	210,732,657,510	3,117,924,491,982
Gross profit from sale of goods and rendering of services	**25,586,730,344**	**90,760,457,974**	**15,524,676,644**	**131,871,864,962**

6b, Segment reporting is presented according to geography

During period, whole activities of the Company take place only in the territory of Vietnam.

7. Collateral

Collateral for other entities

The Company has used assets as collateral for loans from Banks (refer to the Notes No,V,2, V,3, V,8, V,9, V,10, V,11, V,21), Book value of collateral as at the end of the accounting period has been presented at the Notes No,V,2, V,3, V,8, V,9, V,10, V,11, V,21,

The Group's collaterals will be released upon completion of repayment obligations, There is no other important terms related to the use of those pledged assets,

Mortgage assets of other entities

The Group did not hold the collateral of the other entities as at 30th September 2026,

8. Going-concern assumption

As at the date of the consolidated financial statements, there is not any factor which affect the going-concern assumption of the parent company and subsidiary, Therefore, the consolidated financial statements for the fiscal the period ended 30th September 2026 are prepared on the basis of the going-concern assumption of parent company and subsidiary,

9. Subsequent events

The Minutes - Resolution of the Board of Management No, 02/2020/NQ-HĐQT dated 27th July 2020, agree to divest from subsidiary, The company is in the process of divesting,

The company is in the process of implementing a share offering plan according to the Resolution No,01/2025/NQ-HĐQT dated 14th September 2025 of the General Meeting of Shareholders on approving the plan to offer shares to existing shareholders of CaMau Trading Joint Stock Company, charter capital insreased from VND 181,558,680,000 to 217,870,410,000; the purpose of issuance: increase charter capital to supplement capital for the Company's current business activities,

Ca MauCity, 29th October 2026,

Prepared by	Chief Accountant	General Director
LIEU HA MY	NGUYEN THUY AI	NGUYEN HUU LONG