KIDO GROUP CORPORATION

3rd Floor, V5 Tower, Sunrise City South,
No. 23 Nguyen Huu Tho, Tan Hung Ward,
Ho Chi Minh City, Vietnam.

SEPARATE FINANCIAL STATEMENTS

For 3rd quarter of 2026

Ho Chi Minh City, Vietnam

30 October 2026

Kido Group Corporation

Separate financial statements

For the third quarter ended 30 September 2026

Kido Group Corporation

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Kido Group Corporation

GENERAL INFORMATION

THE COMPANY

Kido Group Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Business Registration Certificate ("BRC") No. 4103001184 issued by the Department of Finance (previously known as the Department of Planning and Investment) of Ho Chi Minh City on 6 September 2002 and the subsequent amended Enterprise Registration Certificates ("ERC").

The Company's shares were listed on the Ho Chi Minh Stock Exchange in accordance with the License No. 39/UBCK-GPNY issued by the State Securities Commission on 18 November 2005.

The current principal activities of the Company are to sell and purchase food products, oils raw materials and manage investments in subsidiaries.

The Company's registered head office is located at 3rd Floor, V5 Tower Sunrise City South, 23 Nguyen Huu Tho, Tan Hung Ward, Ho Chi Minh City, Vietnam.

BOARD OF DIRECTORS

Members of the Board of Directors during the period and at the date of this report are:

Mr Tran Kim Thanh	Chairman
Mr Tran Le Nguyen	Vice Chairman
Ms Vuong Buu Linh	Member
Ms Vuong Ngoc Xiem	Member
Mr Tran Quoc Nguyen	Member
Ms Nguyen Thi Xuan Lieu	Member
Mr Nguyen Quoc Bao	Independent member
Mr Le Cao Thuan	Independent member

BOARD OF SUPERVISION

Members of the Board of Supervision during the period and at the date of this report are:

Ms Nguyen Thi Ngoc Chi	Head
Mr Luong Quang Hien	Member
Ms Luong My Duyen	Member

MANAGEMENT

Members of the management during the period and at the date of this report are:

Mr Tran Le Nguyen	General Director
Ms Vuong Buu Linh	Deputy General Director
Ms Vuong Ngoc Xiem	Deputy General Director
Mr Wang Ching Hua	Deputy General Director
Mr Mai Xuan Tram	Deputy General Director
Mr Bui Thanh Tung	Deputy General Director
Mr Tran Quoc Nguyen	Deputy General Director
Mr Tran Tien Hoang	Deputy General Director
Mr Ma Thanh Danh	Deputy General Director
Ms Nguyen Thi Xuan Lieu	Deputy General Director
Mr Nguyen Cong Hao	Deputy General Director

GENERAL INFORMATION (continued)

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this report is Mr Tran Kim Thanh.

Mr Tran Le Nguyen is authorized by Mr Tran Kim Thanh to sign the accompanying separate financial statements for the nine-month period ended 30 September 2026 in accordance with the Letter of Authorisation No. 20/2026/UQ-KDC dated 1 July 2026.

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

VND

ASSETS	Code	Notes	30 September 2026	31 December 2025
A. CURRENT ASSETS	**100**		**1,791,226,114,543**	**2,655,984,948,648**
I. Cash and cash equivalents	***110***	***4***	***414,193,066,468***	***1,282,753,742,379***
1. Cash	111		414,193,066,468	209,406,536,900
2. Cash equivalents	112		-	1,073,347,205,479
II. Current investments	***120***		***389,492,219,447***	***436,768,973,152***
1. Held-for-trading securities	121		401,120,064	401,120,064
2. Provision for diminution in value of held-for-trading securities	122		(924,179)	(924,179)
3. Short-term held-to-maturity investments	123	5	389,092,023,562	436,368,777,267
III. Current receivables	***130***	***6***	***816,754,865,308***	***679,582,425,986***
1. Short-term trade receivables	131		536,036,708,868	689,189,861,161
2. Short-term advances to suppliers	132		54,347,388,585	26,076,245,250
3. Other short-term receivables	135		238,123,593,368	60,457,937,542
4. Provision for doubtful short-term receivables	136		(11,789,423,901)	(96,141,617,967)
5. Shortage of assets waiting for resolution	137		36,598,388	-
IV. Inventory	***140***	***7***	***158,020,550,105***	***239,437,500,451***
1. Inventories	141		158,020,550,105	239,437,500,451
V. Other current assets	***160***		***12,765,413,215***	***17,442,306,680***
1. Short-term deferred expenses	161	8	12,669,537,122	9,553,173,719
2. Value-added tax deductible	162		-	7,796,482,254
3. Tax and other receivables from the State	163		95,876,093	92,650,707
B. NON-CURRENT ASSETS	**200**		**9,145,587,041,704**	**8,466,959,572,804**
I. Non-current receivable	***210***	***9***	***6,706,139,759***	***7,297,141,783***
1. Long-term advance to a supplier	212		6,706,139,759	7,297,141,783
II. Fixed assets	***220***		***384,314,234,154***	***386,476,785,071***
1. Tangible fixed assets	221	10	376,975,441,728	378,020,952,722
Cost	222		539,465,369,448	516,469,531,517
Accumulated depreciation	223		(162,489,927,720)	(138,448,578,795)
2. Intangible assets	227	11	7,338,792,426	8,455,832,349
Cost	228		44,627,675,193	44,627,675,193
Accumulated amortization	229		(37,288,882,767)	(36,171,842,844)
III. Non-current asset in progress	***250***		**2,419,827,360**	***530,262,720***
1. Construction in progress	252	12	*2,419,827,360*	*530,262,720*
IV. Non-current investments	***260***	***13***	***8,669,491,629,206***	***7,980,388,579,732***
1. Investments in subsidiaries	261		*7,389,068,571,718*	*6,395,635,954,518*
2. Investments in associates and jointly controlled entities	262		*1,939,054,510,972*	2,428,649,080,623
3. Other long-term investments	263		*227,678,900,125*	-
4. Provision for diminution in value of long-term investments	264		(886,310,353,609)	(843,896,455,409)
V. Other non-current assets	***270***		***82,655,211,225***	***92,266,803,498***
1. Long-term deferred expenses	271	8	*39,195,903,668*	44,882,884,181
2. Deferred tax assets	272	29.3	*43,459,307,557*	47,383,919,317
TOTAL ASSETS (280 = 100 + 200)	**280**		**10,936,813,156,247**	**11,122,944,521,452**

SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

As at 30 September 2026

VND

RESOURCES	Code	Notes	30 September 2026	31 December 2025
C. LIABILITIES	**300**		**4,633,767,986,369**	**4,045,807,928,205**
I. Current liabilities	***310***		***3,848,195,412,311***	***3,663,151,027,760***
1. Short-term trade payables	311	14	489,671,661,511	684,572,455,276
2. Short-term advances from customers	312	15	121,056,050,658	30,716,871,456
3. Dividends and profits payables	313	16	294,319,262,150	4,451,057,230
4. Short-term statutory obligations	314	17	68,759,969,111	95,001,852,909
5. Short-term accrued expenses	316	18	341,345,703,270	227,871,642,456
6. Other short-term payables	320	19	237,418,146,112	408,237,990,801
7. Short-term loans	321	21	2,214,058,085,313	2,144,217,123,446
8. Bonus and welfare fund	323	20	81,566,534,186	68,082,034,186
II. Non-current liabilities	***330***		**785,572,574,058**	***382,656,900,445***
1. Other long-term liabilities	338		6,688,791,000	6,012,000,000
2. Long-term loan	339	21	772,950,750,000	370,500,000,000
3. Long-term provisions	343	3.14	5,933,033,058	6,144,900,445
D. OWNERS' EQUITY	**400**		**6,303,045,169,878**	**7,077,136,593,247**
1. Owner's contributed capital	411	22	2,898,063,160,000	2,898,063,160,000
- Ordinary shares with voting rights	*411a*		2,898,063,160,000	*2,898,063,160,000*
2. Share premium	412		2,292,253,519,262	2,292,253,519,262
3. Treasury shares	415		(676,924,071,925)	-
4. Investment and development fund	418		51,162,916,267	51,162,916,267
5. Other funds belonging to owners' equity	419		16,135,952,841	16,135,952,841
6. Undistributed earnings	420		1,722,353,693,433	1,819,521,044,877
- Undistributed earnings by the end of prior period	*420a*		1,156,527,149,677	*1,192,082,020,803*
- Net profit of current period	*420b*		565,826,543,756	*627,439,024,074*
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	**440**		**10,936,813,156,247**	**11,122,944,521,452**

Approved, 28 October 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Tran Minh Nguyet	Nguyen Thi Oanh	Tran Le Nguyen

SEPARATE INCOME STATEMENT
For the third quarter ended 30 September 2026

VND

Code	ITEMS	Notes	For the third quarter of 2026	For the third quarter of 2025	For the nine-month period ended 30 September 2026	For the nine-month period ended 30 September 2025
01	1. Revenue from sale of goods and rendering of services	23.1	2,731,932,953,302	2,580,915,693,588	7,432,387,644,268	7,579,596,410,588
02	2. Revenue deductions	23.1	60,644,421,431	46,138,936,910	147,592,827,583	138,401,807,565
10	3. Net revenue from sale of goods and rendering of services	23.1	2,671,288,531,871	2,534,776,756,678	7,284,794,816,685	7,441,194,603,023
11	4. Cost of goods sold and services rendered	24	2,418,713,199,031	2,310,141,085,022	6,661,821,707,967	6,904,482,042,253
20	5. Gross profit from sale of goods and rendering of services		252,575,332,840	224,635,671,656	622,973,108,718	536,712,560,770
21	6. Finance income	23.2	560,085,600,240	16,360,524,124	860,970,370,622	315,271,664,028
22	7. Finance expenses	25	84,792,670,995	39,253,295,985	223,792,002,645	147,029,969,635
23	*- In which: Interest expense*		*65,099,060,265*	*36,555,551,107*	*157,418,813,872*	*113,330,676,583*
25	8. Selling expenses	26	247,679,599,721	193,543,379,585	562,798,509,285	490,413,352,646
26	9. General and administrative expenses	26	75,934,005,667	58,724,972,352	78,538,710,738	151,490,081,992
30	10. Operating profit		404,254,656,697	(50,525,452,142)	618,814,256,672	63,050,820,525
31	11. Other income	27	12,032,766,606	6,087,058,720	16,807,305,117	7,327,202,809
32	12. Other expenses	27	6,112,398,914	1,761,403,689	10,508,861,448	3,780,390,209
40	13. Other profit (loss)	27	5,920,367,692	4,325,655,031	6,298,443,669	3,546,812,600
50	14. Accounting profit before tax		410,175,024,389	(46,199,797,111)	625,112,700,341	66,597,633,125
51	15. Current corporate income tax expense		55,361,544,825	-	55,361,544,825	-
52	16. Deferred corporate income tax expense	29.1	(17,428,143,874)	(6,812,720,877)	3,924,611,760	(10,407,209,424)
60	17. Net profit after corporate income tax		372,241,623,438	(39,387,076,234)	565,826,543,756	77,004,842,549

Approved, 28 October 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Tran Minh Nguyet	Nguyen Thi Oanh	Tran Le Nguyen

SEPARATE CASH FLOW STATEMENT (continued)

For the nine-month period ended 30 September 2026

VND

ITEMS	Code	Notes	*For the nine-month period ended 30 September 2026*	*For the nine-month period ended 30 September 2025*
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	**01**		**625,112,700,341**	**66,597,633,125**
2. Adjustments for:				
- Depreciation and amortization	02		**28,451,972,001**	**24,857,134,418**
- (Reversal of provision) provision	03		(42,150,163,253)	12,720,404,294
- Foreign exchange (gains) losses arisen from revaluation of monetary accounts denominated in foreign currency	04		92,878,388	25,438,475
- Profits from investing activities and financing activities	05		(357,261,891,573)	(296,184,737,566)
- Borrowing costs	06	25	157,884,563,872	115,241,676,580
3. Operating loss before changes in working capital	**08**		**412,130,059,776**	**(76,742,450,674)**
- Decrease in receivables	09		(50,631,656,829)	270,878,335,120
- Decrease in inventories	10		81,416,950,346	70,514,453,199
- Increase, decrease in payables	11		(185,326,080,258)	(613,855,387,618)
- Increase in prepaid expenses	12		1,466,533,957	229,611,524
- Borrowing costs paid	14		(135,720,996,820)	(139,989,652,026)
- Corporate income tax paid	15	17	(87,896,563,641)	-
- Other cash outflows for operating activities	17		(227,367,387)	(1,280,393,435)
Net cash flows from operating activities	**20**		**35,210,879,144**	**(490,245,483,910)**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payment for the purchase of fixed assets	21		(22,755,240,307)	(33,206,229,836)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	21,666,667
3. Loans to other entities	23		(332,270,000,000)	(90,000,000,000)
4. Collections of loans from other entities	24		390,340,000,000	70,000,000,000
5. Payments for investments in other entities (net of cash held by entity being acquired)	25		(1,269,575,976,654)	(44,000,000,000)
6. Proceeds from sale of investments in other entities, (net of cash held by entity being disposed)	26		42,086,101,800	53,226,825,387
7. Dividends and interest received	27		841,311,205,651	219,665,312,529
Net cash flows from investing activities	**30**		**(350,863,909,510)**	**175,707,574,747**

SEPARATE CASH FLOW STATEMENT (continued)

For the nine-month period ended 30 September 2026

VND

ITEMS	Code	Notes	For the nine-month period ended 30 September 2026	For the nine-month period ended 30 September 2025
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Capital redemption	32	22.1	(676,924,071,925)	-
2. Drawdown of borrowings	33	21	5,637,400,169,708	7,847,850,796,290
3. Repayment of borrowings and bonds	34	21	(5,165,574,207,841)	(8,181,345,487,939)
4. Dividends paid	36	22.4	(347,705,690,280)	(442,890)
Net cash flows from financing activities	**40**		**(552,803,800,338)**	**(333,495,134,539)**
Net cash and cash equivalent flows for the period (50 = 20+30+40)	**50**		**(868,456,830,704)**	**(648,033,043,702)**
Cash and cash equivalent at beginning of the period	**60**	**4**	**1,282,753,742,379**	**868,000,487,198**
Effect of exchange rate changes	61		(103,845,207)	(25,438,475)
Cash at end of the period (70 = 50 + 60 + 61)	**70**	**4**	**414,193,066,468**	**219,942,005,021**

Approved, 28 October 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Tran Minh Nguyet	Nguyen Thi Oanh	Tran Le Nguyen

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

As at 30 September 2026 and for the nine-month period then ended

1. CORPORATE INFORMATION

Kido Group Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Business Registration Certificate No. 4103001184 issued by the Department of Finance (previously known as the Department of Planning and Investment) of Ho Chi Minh City on 6 September 2002 and the subsequent amended Enterprise Registration Certificates ("ERC").

The Company's shares were listed on the Ho Chi Minh Stock Exchange in accordance with the License No.39/UBCK-GPNY issued by the State Securities Commission on 18 November 2005.

The current principal activities of the Company are to sell and purchase food, oils raw materials and manage investments in subsidiaries.

The Company's normal course of business cycle is 12 months.

The Company's registered head office is located at 3rd Floor, V5 Tower Sunrise City South, 23 Nguyen Huu Tho, Tan Hung Ward, Ho Chi Minh City, Vietnam.

2. BASIS OF PREPARATION

2.1 *Purpose of preparing the separate financial statements*

The Company has subsidiaries as disclosed in *Note 13.1* of the separate financial statements. The Company prepared these separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the statutory requirements relevant to the preparation and presentation of separate financial statements. In addition, the Company has also prepared the consolidated financial statements of the Company and its subsidiaries ("the Group") for the nine-month period ended 30 September 2026 dated 28 October 2026 in accordance with the above prevailing regulations on the preparation and presentation of consolidated financial statements.

Users of the separate financial statements should read them together with the said consolidated financial statements in order to obtain full information on the consolidated financial position, consolidated results of operations and consolidated cash flows of the Group as a whole.

2.2 *Accounting standards and system*

The separate financial statements of the Company, expressed in Vietnam Dong ("VND"), are prepared in compliance and accordance with the Vietnamese Enterprise Accounting System, Vietnamese Accounting Standard No. 27 - Financial Reporting and Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

Accordingly, the accompanying separate financial statements and their use are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the separate financial position and the separate results of operations and the separate cash flows of the Company in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2. BASIS OF PREPARATION (continued)

2.3 Applied accounting documentation system

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

2.4 Reporting period

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

These separate financial statements are prepared for the nine-month period ended 30 September 2026.

2.5 Accounting currency

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Changes in accounting policies and disclosures

The accounting policies adopted by the Company in preparation of the separate financial statements are consistent with those followed in the preparation of the Company's annual separate financial statements for the year ended 31 December 2025 and the separate financial statements for the nine-month period ended 30 September 2025 except for the changes in the accounting policy arising from the initial adoption of Circular No. 99/2025/TT-BTC guidance the Enterprise Accounting System ("Circular 99").

On 27 October 2025, the Ministry of Finance issued Circular 99, replacing Circular No. 200/2014/TT-BTC providing guidance on the enterprise accounting regime issued by the Ministry of Finance on 22 December 2014 and several other related regulations. Circular 99 is effective from 1 January 2026 and is applicable to fiscal years beginning on or after 1 January 2026.

3.2 Cash

Cash comprise cash on hand and cash in banks.

3.3 Inventories

Inventories are measured at their historical costs. The cost of inventories comprise costs of purchase, costs of conversion (including raw materials, direct labor cost, other directly related cost, manufacturing general overheads allocated based on the normal operating capacity) incurred in bringing the inventories to their present location and condition.

In case the net realizable value is lower than the cost, it must be calculated according to the net realizable value.

Net realisable value ("NRV") represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

Company determines quantities and value of inventories issued in the period based on determining quantities and value for each incurred transaction, and recognises value of the inventories issued as follows:

Raw materials, tools and spare part	-	cost of purchase on a weighted average method
Finished goods and work-in process	-	cost of finished goods, semi products, merchandise on a weighted average method.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.3 Inventories (continued)

Provision for diminution in value of inventories

An inventory provision represents the estimated loss to reflect the decrease in value of inventories (through diminution, damage, obsolescence, etc.) below their carrying amount, and is intended to cover actual losses incurred from the decline in value of raw materials, finished goods and other inventories. The Company recognises the inventory provision when there is evidence that the net realisable value is lower than the cost of inventories.

Increases or decreases to the provision balance are recognised in cost of goods sold in the separate income statement. When inventories expire, become obsolete, are damaged or are no longer usable, the difference between the provision previously made and the historical cost of inventories is included in the separate income statement.

3.4 Receivables

Receivables are presented in the separate statement of financial position at the carrying amounts due from customers and other debtors, after deducting provision for doubtful debts.

The provision for doubtful receivables represents amounts of outstanding receivables at the end of the reporting period which are doubtful of being recovered. Increases or decreases to the provision balance are recorded into general and administrative expense account in the separate income statement. When bad debts are determined as unrecoverable and are written off those bad debts, the difference between the provision for doubtful receivables previously made and historical cost of receivables is included in the separate income statement.

For overdue receivables, provision for doubtful debts is provided as follows:

Overdue period	*Provision rate (% of receivable value)*
From 6 months to less than 1 year	30
From 1 year to less than 2 years	50
From 2 years to less than 3 years	70
3 years or more	100

3.5 Tangible fixed assets

Tangible fixed assets comprise assets with physical substance held by the enterprise for use in production and business activities.

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to the location and condition necessary for it to be capable of operating as intended by the Company.

Expenditures for additions and improvements are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the separate income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the separate income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.6 Intangible assets

Intangible assets are stated at cost less accumulated amortization.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset to a condition for it to be capable of operating for its intended use of the Company.

Expenditures for additions and improvements are added to the carrying amount of the assets and other expenditures are charged to the separate income statement as incurred.

When intangible assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the separate income statement.

3.7 Depreciation and amortization

Depreciation of tangible fixed assets and amortization of intangible assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Buildings and structures	10 - 50 years
Machinery and equipment	5 - 10 years
Means of transportation	6 - 10 years
Office equipment	3 - 5 years
Computer software	3 - 20 years

Tangible fixed assets are depreciated from the time the assets are available for use. Intangible fixed assets are amortized from the time they are put into use.

3.8 Construction in progress

Construction in progress represents the costs of acquiring new assets that have not yet been fully installed or the costs of construction that have not yet been fully completed. Construction in progress is stated at cost, which includes all necessary costs to construct, repair, renovate, expand, or re-equip the projects with technologies, such as construction costs, tools and equipment costs, project management costs, construction consulting costs, and borrowing costs that are eligible for capitalization.

Construction in progress will be transferred to the appropriate fixed asset account when these assets are fully installed or the construction project is fully completed, and depreciation of these assets will commence when they are ready for their intended use.

Construction costs are recognized as expenses when such costs do not meet the conditions to be recognized as fixed assets.

3.9 Borrowing costs

Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds and are recorded as expense during the period in which they are incurred.

3.10 Deferred expenses

Deferred expenses are reported as short-term or long-term deferred expenses on the separate statement of financial position and are amortised over the period to which they relate or during which the related economic benefits are consumed.

The following types of expenses are recorded as long-term prepaid expense and are amortised to the separate income statement:

- Tools and consumables used for more than one year with high value;
- Repair and periodic maintenance costs of fixed assets related to business operations over multiple accounting periods; and
- Deferred land rental.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.10 *Deferred expenses* (continued)

Deferred land rental

The prepaid land rental represents the unamortized balances of payments made to obtain the transferred land lease rights under the land lease contract No. 29/HDTD-02 dated 5 February 2002 between the transferrer and Department of Natural Resources and Environment of Ho Chi Minh City for the Land lot at Tan Thoi Hiep Industrial Park, Tan Thoi Hiep Ward, Ho Chi Minh City validated until 5 December 2048. Such prepaid rental is recognized as a long-term deferred expense for allocation to the separate income statement over the remaining lease period according to Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013 guiding the management, use and depreciation of fixed assets.

Repair and periodic maintenance costs of fixed assets related to business operations over multiple accounting periods.

The Company determine and allocate repair and periodic maintenance costs of fixed assets related to business operations over multiple accounting periods based on their nature to select the appropriate allocation method and basis.

3.11 Investments

Investments in subsidiaries

Investments in subsidiaries that are excluded from separate financial statements are carried at cost. Distributions from accumulated net profits of the subsidiaries arising subsequent to the date of acquisition are recognized in the separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

Investment in associates

Investments in associates over which the Company has significant influence are carried at cost.

Distributions from accumulated net profits of the associates arising subsequent to the date of acquisition are recognized in the separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

Investments in joint venture

Investments in joint venture over which the Company has joint control are carried at cost.

Distributions from accumulated net profits of the joint venture arising subsequent to the date of acquisition are recognized in the separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

Held-for-trading securities

Held-for-trading securities are initially stated at fair value, being the consideration paid at the trade date.

Held-to-maturity investments

Held-to-maturity investments are stated at their acquisition costs.

Provision for diminution in value of investments

Provision for diminution in value of the investment is made when there are reliable evidences that a part or whole of an investment (including investments held to maturity, if any) has suffered a diminution in value or is not recoverable at the end of the reporting period.

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.12 Payables

Trade and other payables comprise obligations of the Company to suppliers of materials and goods, service providers, vendors of property, plant and equipment.

3.13 Accruals

Accrued expenses comprise amounts payable for goods and services that have been received from suppliers or provided to customers during the reporting period but have not yet been paid due to the absence of sufficient supporting documents, accounting records or documentation and are recognised as production and business expenses of the reporting period.

3.14 Accrual for severance pay

The severance pays for employee is accrued at the end of each reporting year for employees who have been working for more than 12 months at the Company. The accrued amount is determined at one-half of the average monthly salary for each year of service qualifying for severance pay in accordance with the Labour Code and related implementing guidance.

The average monthly salary used in the calculation is updated at the end of each reporting period based on the average monthly salary of the six-month period up to the reporting date. Any increases or decreases to the accrued amount, other than actual payment made to employees, is recognized in the separate income statement.

The accrued severance pay is used to settle severance benefits payable to employees upon termination of their labour contract in accordance with Article 46 of the Labour Code.

3.15 Foreign currency transactions

Transactions denominated in currencies other than the accounting currency of the Company VND are initially recorded using the actual transaction exchange rates or carrying exchange rates, depending on the nature and substance of the underlying transactions and the principles for determining exchange rates at the transaction date, as follows:

Actual transaction exchange rates

Transactions denominated in currencies other than the accounting currency of the Company VND are recorded at the actual exchange rates at the transaction dates, being the average buying and selling transfer exchange rates of the commercial bank with which the entity frequently conducts transactions, or at an exchange rate approximating such average transfer exchange rates at the transaction dates (hereinafter referred to as the "approximated exchange rates").

Approximated exchange rates are required to differ by no more than ±1% from the corresponding average buying and selling transfer exchange rates at the transaction dates. The average buying and selling transfer exchange rates are determined on a daily basis as the arithmetic average of the bank's daily buying and selling transfer exchange rates. The application of approximate exchange rates must not result in any material impact on the financial position and results of operations of the Company for the relevant accounting period.

Where the commercial bank with which the Company frequently conducts transactions does not publish an exchange rate for the foreign currency in which transactions are denominated, the Company using an intermediate currency for translation into the entity's accounting currency, provided that such approach is applied consistently.

All foreign exchange differences incurred are taken to the separate income statement.

Carrying exchange rates

Carrying exchange rates include either specific actual carrying exchange rates or weighted-average carrying exchange rates. The application of specific actual carrying exchange rates or weighted-average carrying exchange rates depends on the characteristics and management requirements of foreign currency–denominated monetary items of the Company.

All foreign exchange differences incurred are taken to the separate income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.16 Contributed capital

Ordinary shares

Ordinary shares with voting right are recognised at par value.

Share premium

Share premium is the difference between the par value and the issuance price of the shares, minus the actual issuance expenses incurred corresponding to the number of shares successfully issued. Issuance expense related to unsuccessful share are recognised as financial expenses.

Treasury shares

Own equity instruments which are reacquired (treasury shares) are recognised at cost and deducted from equity. No gain or loss is recognised in the separate income statement upon purchase, sale, issue or cancellation of the Company's own equity instruments.

3.17 Appropriation of net profits

Net profit after tax is available for appropriation to shareholders after approval in the shareholders' meeting, and after making appropriation to the reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

The Company maintains the following reserve funds which are appropriated from the Company's net profit after tax subject to approval by shareholders at the Annual General Meeting:

Investment and development fund

This fund is set aside for use in the Company's expansion of its operation or of in-depth investment.

Bonus and welfare fund

This fund is set aside for employee reward, incentives, common benefits and welfare improvements, and presented as a liability on the separate statement of financial position.

3.18 Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discounts, rebates and sales returns. The following specific recognition criteria must also be met before revenue is recognized:

Sale of goods

Revenue is recognized when the significant risks and rewards of ownership of the goods have passed to the buyer, usually upon the delivery of the goods.

Interest income

Interest is recognised on an accrual basis based on the time and actual interest rate for each period.

Dividend and profit distribution income

Dividend and profit distribution income are recognized when Company is entitled to receive dividends or when the Company are entitled to receive profits from its capital contributions.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.19 Revenue deductions

Revenue deductions include trade discounts, sales allowances, and sales returns.

Revenue deductions arising in the same period in which products, goods, or services are sold are recorded as a reduction of revenue in that period. In cases where products, goods, or services are sold during the period but trade discounts, sales allowances, or sales returns arise in the subsequent year, the Company reduces the revenue recognised for the year, provided that such revenue deductions arise before the issuance date of the financial statements.

3.20 Selling expenses

Selling expenses reflect actual costs incurred in connection with the sale of goods and the provision of services.

3.21 General and administrative expenses

General and administrative expenses reflect actual costs incurred in the course of the general management of the Company.

3.22 Taxation

Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the end of the reporting period.

Current income tax is charged or credited to the separate income statement, except when it relates to items recognized directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to set off current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the end of the reporting period between the tax base of assets and liabilities and their carrying amount for financial reporting purpose.

Deferred tax liabilities are recognized for all taxable temporary differences, except:

- where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss; and
- in respect of taxable temporary differences associated with investments in subsidiaries and associates, and interests in joint ventures where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.22 Taxation (continued)

Deferred tax (continued)

Deferred tax assets are recognized for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profits will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilized, except:

- where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss; and
- in respect of deductible temporarily differences associated with investments in subsidiaries, associates, and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at end of the reporting periods and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Previously unrecognized deferred tax assets are re-assessed at end of the reporting periods and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized, or the liability is settled based on tax rates and tax laws that have been enacted at the end of the reporting period.

Deferred tax is charged or credited to the separate income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on either the same taxable entity or when the Company intends to either settle current tax liabilities and assets on a net basis or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

3.23 Related parties

Parties are considered to be related parties of the Company if one party has the ability to directly or indirectly control or to exercise significant influence over, the other party in making financial and operating decisions, or when the Company and the other party are under common control or subject to significant influence by the same party. Related parties may be entities or individuals, including close members of their families.

4. CASH AND CASH EQUIVALENTS

VND

	30 September 2026	*31 December 2025*
Cash and cash equivalents held by the Company that are not restricted as to use		
Cash on hand	409,123,986	463,046,061
Cash at banks	413,783,942,482	208,943,490,839
- *Joint Stock Commercial Bank for Foreign Trade of Vietnam*	148,032,376,360	72,387,857,152
- *Joint Stock Commercial Bank for Investment and Development of Vietnam*	77,418,923,415	49,788,412,770
- *Military Commercial Joint Stock Bank*	125,785,044,216	70,050,499,018
- *Others*	62,547,598,491	16,716,721,899
Cash equivalents	-	1,073,347,205,479
TOTAL	**414,193,066,468**	**1,282,753,742,379**

5. SHORT-TERM HELD-TO-MARTURITY INVESTMENT

VND

	30 September 2026		*31 December 2025*	
	Cost	*Recoverable amount*	*Cost*	*Recoverable amount*
Nhat Vinh Food One Member Limited Liability Company	336,808,082,188	336,808,082,188	320,184,109,589	320,184,109,589
TVH Investment and Trading Joint Stock Company	45,769,078,357	45,769,078,357	101,639,804,661	101,639,804,661
Asia Chau Investment Company Limited	6,514,863,017	6,514,863,017	14,544,863,017	14,544,863,017
TOTAL *(*)*	**389,092,023,562**	**389,092,023,562**	**436,368,777,267**	**436,368,777,267**

(*) This amount represented secured loan and interest receivables with original maturities ranging from 6 to 12 months and earned market interest rate at 7% per annum.

6. CURRENT RECEIVABLES

VND

	30 September 2026		*31 December 2025*	
	Carrying amount	*Provision*	*Carrying amount*	*Provision*
Short-term trade receivables	**536,036,708,868**	**(9,324,216,078)**	**689,189,861,161**	**(93,676,410,144)**
Due from other parties				
- *Bach Hoa Xanh Trading Joint Stock Company*	*48,645,744,826*	-	*21,177,991,011*	-
- *EB Services Company Limited*	*21,038,354,081*	*(814,663,404)*	*26,299,403,731*	*(814,663,404)*
- *TTV Investment and Trading Joint Stock Company*	*10,866,310,509*	*(8,176,638,359)*	*9,722,113,632*	*(8,176,638,359)*
- *Other customers*	182,394,899,841	*(332,914,315)*	*155,198,195,073*	*(332,914,315)*
Due from related parties *(Note 30)*	273,091,399,611	-	476,792,157,714	(84,352,194,066)
Short-term advances to suppliers	**54,347,388,585**	**-**	**26,076,245,250**	**-**
In which:				
- *KB International Commerce Limited Company*	*19,245,790,292*	-	*1,887,597,000*	-
- *Others*	*35,101,598,293*	-	*24,188,648,250*	-
Other short-term receivables	**238,123,593,368**	**(2,465,207,823)**	**60,457,937,542**	**(2,465,207,823)**
Due from other parties				
- *Advance to employee*	66,725,041,288	-	*41,983,640,768*	-
- *Others*	27,404,999,835	*(2,465,207,823)*	*18,281,796,774*	*(2,465,207,823)*
Due from related parties *(Note 30)*	143,993,552,245	-	192,500,000	-
Shortage of assets waiting for resolution	36,598,388	-	-	-
TOTAL	**828,544,289,209**	**(11,789,423,901)**	**775,724,043,953**	**(96,141,617,967)**

Details of movement of provision for doubtful short-term receivables

VND

	30 September 2026	*31 December 2025*
Beginning balance	96,141,617,967	93,012,061,674
Provision created during the period	-	3,129,556,293
Reversal of provision during the period	(84,352,194,066)	-
Ending balance	11,789,423,901	96,141,617,967

7. INVENTORIES

VND

	30 September 2026	*31 December 2025*
Merchandise	126,815,046,654	87,308,508,221
Raw material	17,615,922,155	18,664,381,883
Tools and supplies	8,250,366,924	6,869,686,708
Finished goods	3,984,720,204	1,546,015,795
Good in transit	1,354,494,168	125,048,907,844
TOTAL	**158,020,550,105**	**239,437,500,451**

8. DEFERRED EXPENSES

VND

	30 September 2026	*31 December 2025*
Short-term	**12,669,537,122**	**9,553,173,719**
Insurance fee	2,571,073,841	1,344,502,198
Office rental	179,091,524	5,045,594,435
Maintenance expenses	4,057,976,281	1,925,355,416
Tools and equipment	577,826,462	933,347,148
Others	5,283,569,014	304,374,522
Long-term	**39,195,903,668**	**44,882,884,181**
Deferred land rental	32,631,790,965	33,735,874,118
Maintenance expenses	2,932,544,215	4,803,314,321
Tools and equipment	2,699,922,155	4,631,996,072
Others	931,646,333	1,711,699,670
TOTAL	**51,865,440,790**	**54,436,057,900**

9. LONG-TERM ADVANCE TO A SUPPLIER

VND

	30 September 2026	*31 December 2025*
Advance for office rental to Hoang Trieu Company Limited	6,706,139,759	7,297,141,783

10. TANGIBLE FIXED ASSETS

VND

	Buildings and structures	*Machinery and equipment*	*Means of transportation*	*Office equipment*	*Total*
Cost					
As at 31 December 2025	227,495,617,969	174,321,155,166	91,349,018,039	23,303,740,343	516,469,531,517
New purchase	160,000,000	3,415,508,071	15,166,130,156	6,169,000,000	24,910,638,227
Transfer from construction in progress	-	274,699,704	-	-	274,699,704
Disposal	-	-	(2,189,500,000)	-	(2,189,500,000)
As at 30 September 2026	227,655,617,969	178,011,362,941	104,325,648,195	29,472,740,343	539,465,369,448
In which:					
Fully depreciated	522,808,000	537,004,299	24,332,881,637	11,399,870,674	36,792,564,610
Accumulated depreciation					
As at 31 December 2025	22,869,687,610	43,136,681,098	58,368,835,736	14,073,374,351	138,448,578,795
Depreciation for the period	5,983,768,729	12,452,805,984	5,787,707,510	2,006,566,702	26,230,848,925
Disposal	-	-	(2,189,500,000)	-	(2,189,500,000)
As at 30 September 2026	28,853,456,339	55,589,487,082	61,967,043,246	16,079,941,053	162,489,927,720
Net carrying amount					
As at 31 December 2025	204,625,930,359	131,184,474,068	32,980,182,303	9,230,365,992	378,020,952,722
As at 30 September 2026	198,802,161,630	122,421,875,859	42,358,604,949	13,392,799,290	376,975,441,728

11. INTANGIBLE ASSETS

	VND
	Computer software
Cost	
As at 31 December 2025 and As at 30 September 2026	44,627,675,193
In which:	
Fully amortized	21,046,077,068
Accumulated amortization	
As at 31 December 2025	36,171,842,844
Amortization for the period	1,117,039,923
As at 30 September 2026	37,288,882,767
Net carrying amount	
As at 31 December 2025	8,455,832,349
As at 30 September 2026	7,338,792,426

12. CONSTRUCTION IN PROGRESS

Ending balance mainly represents machinery and equipment that have not yet been completed for use at the Tan Thoi Hiep Ward plant, Ho Chi Minh city.

13. LONG-TERM INVESTMENTS

		VND
	30 September 2026	*31 December 2025*
Investments in subsidiaries (Note 13.1)	7,389,068,571,718	6,395,635,954,518
Other long-term investments (Note 13.2)	227,678,900,125	-
Investments in associates and jointly controlled entities (Note 13.2)	1,939,054,510,972	2,428,649,080,623
TOTAL	**9,555,801,982,815**	**8,824,285,035,141**
Provision for long-term investments (Notes 13.1 and 13.2)	(886,310,353,609)	(843,896,455,409)
NET	**8,669,491,629,206**	**7,980,388,579,732**

13. LONG-TERM INVESTMENTS (continued)

13.1 Investments in subsidiaries

As at 30 September 2026, the Company has 8 subsidiaries (31 December 2025: 8). Details are as follow:

Name of subsidiaries	*Business*	*Status*	*30 September 2026*			*31 December 2025*		
			Cost of investment	*%*	*Provision*	*Cost of investment*	*%*	*Provision*
			VND			*VND*		
Vietnam Vegetable Oils Industry Corporation ("Vocarimex") *(*)*	Manufacturing and trading all kinds of vegetable oils	In operating	2,848,430,664,486	93.85	-	2,656,886,745,486	87.29	-
Tuong An Vegetable Oil Joint Stock Company ("Tuong An")	Manufacturing and trading all kinds of vegetable and oil seeds	In operating	1,177,649,209,483	72.39	-	1,177,649,209,483	72.39	-
Tho Phat Quoc Te Joint Stock Company ("Tho Phat") *(**)*	Manufacturing and trading food and drink	In operating	1,161,489,688,880	99.99	-	1,161,489,688,880	68.00	-
Hung Vuong Corporation ("Hung Vuong") *(**)*	Real estate and land use right business	In operating	1,077,124,208,869	75.39	-	1,077,124,208,869	75.39	-
Nam Do Long An Company Limited ("NDLA")	Manufacturing and trading food and drink	Pre-operating	355,000,000,000	100.00	-	241,400,000,000	100.00	-
TPF Investment and Trading Company Limited ("TPF") (***)	Management consulting activities, asset holding activities	In operating	645,874,800,000	100.00	-	-	-	-
Kido Food One Member Company Limited ("KIDOFOOD")	Wholesale food products and provide other food services	In operating	114,500,000,000	100.00	114,500,000,000	30,000,000,000	100.00	30,000,000,000
Kido Trading and Services Company Limited ("KTS")	Wholesale food products and provide other food services	In operating	9,000,000,000	100.00	-	9,000,000,000	100.00	-
Kido - Nha Be Company Limited ("KNB") (****)	Manufacturing and trading all kinds of vegetable oils	In operating	-	-	-	42,086,101,800	51.00	42,086,101,800
TOTAL			**7,389,068,571,718**		**114,500,000,000**	**6,395,635,954,518**		**72,086,101,800**

(*) On 15 April 2026, the Company acquired an additional 7,982,904 shares of Vocarimex from the existing shareholders for a total consideration of VND 191,543,919,000. Accordingly, the Company increased its ownership interest in Vocarimex from 87.29% to 93.85% since that date.

13. LONG-TERM INVESTMENTS (continued)

13.1 Investments in subsidiaries (continued)

(**) The Company used 18,199,534 shares of Hung Vuong, 39,780,000 shares of Tho Phat and 18,714,150 shares of Tho Phat owned by TPF, together with the real estates owned by NDLA in Tan Lap Commune, Tay Ninh Province, to place as collaterals for its long-term loan from a bank. Details of such loan are presented at Note 21.2.

(***) Pursuant to Resolution of the Board of Directors No. KDC11/2026/NQ-HĐQT dated 7 July 2026, the Board of Directors of the Company approved the policy of acquiring 100% of the equity interest in TPF Investment and Trading Company Limited ("TPF"). On 31 July 2026, the Company completed the acquisition of 100% of the equity interest in TPF. Accordingly, TPF became a subsidiary of the Company.

(****) On 22 June 2026, the Company completed the transfer of its 51% capital contribution in KNB to Vocarimex, in accordance with the Board of Directors' Resolution No. KDC09/2026/NQ-HDQT.

13.2 Long-term investments and Investments in associates and jointly controlled entities

As at 30 September 2026, the Company has 2 associates and jointly controlled entities (31 December 2025: 3) and 1 long-term investee company (NutiKD). Details are as follows:

Name of associates, jointly controlled entities and long-term investee company	*30 September 2026*			*31 December 2025*		
	Cost of investment	*%*	*Provision*	*Cost of investment*	*%*	*Provision*
	VND		*VND*	*VND*		*VND*
Lavenue Investment Corporation	1,087,500,000,000	50.00	771,810,353,609	1,087,500,000,000	50.00	771,810,353,609
Bac Binh Construction Investment Joint Stock Company "Bac Binh" *(*)*	851,554,510,972	40.05	-	860,113,703,322	40.05	-
Nuti KD International Food Joint Stock Company ("NutiKD") *(**)*	227,678,900,125	14.70	-	481,035,377,301	29.40	-
TOTAL	**2,166,733,411,097**		**771,810,353,609**	**2,428,649,080,623**		**771,810,353,609**

(*) The Company used 11,134,918 shares of Bac Binh as collaterals for Bac Binh's bank loans.

(**) In accordance with Authorization Contracts No. 02/2025/HĐUQ dated 18 December 2025, the Company authorized all shareholder rights of 10,901,520 shares, representing 14.7% of NutiKD's share capital owned by the Company to Nuti Investment Company Limited.

13. LONG-TERM INVESTMENTS (continued)

13.2 *Long-term investments and Investments in associates and jointly controlled entities* (continued)

Lavenue Investment Corporation ("Lavenue") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 0310306044 issued by the Department of Finance of Ho Chi Minh City on 10 September 2010 and the subsequent amendments. Its principal activities are to operate in the real estate industry. Lavenue's registered head office is located at No. 12 Le Thanh Ton, Sai Gon Ward, Ho Chi Minh City.

Since 2018, the implementation of the Project has been under inspection by the relevant authorities. The People's Court of Ho Chi Minh City issued the court's first-instance judgment No.400/2020/HS-ST on 20 September 2020 and the High People's Court of Ho Chi Minh City issued the court's appellate judgment No.452/2021/HSPT on 2 December 2021 in term of the violation in managing decision, using State's assets causing losses relating to the Project. Accordingly, the Company's Board of Directors made a provision for the investment based on the recoverable value of this investment.

Nuti KD International Food Joint Stock Company ("NutiKD"), formerly known as Kido Frozen Foods Joint Stock Company, is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 4103001557 issued by the Department of Finance of Ho Chi Minh City on 14 April 2003 and the subsequent amendments. Its principal activities are to manufacture and trading all kinds of food and drink products such as ice cream, milk and other dairy products. NutiKD's registered head office is located at Lot A2-7, Road N4, Cu Chi Northwest Industrial Park, Tan An Hoi Commune, Ho Chi Minh City, Vietnam.

Bac Binh Construction Investment Joint Stock Company ("Bac Binh") is a joint stock company established under the Law on Enterprises of Vietnam pursuant to ERC No. 0305456774 issued by the Department of Finance of Ho Chi Minh City on 24 October 2007 and its subsequent amendments. The principal activity of Bac Binh is the construction of all types of buildings. Bac Binh's registered head office is located at Level 7, Viet Dragon Tower - 141 Nguyen Du Street, Ben Thanh Ward, Ho Chi Minh City, Vietnam.

14. SHORT-TERM TRADE PAYABLES

VND

	30 September 2026		*31 December 2025*	
	Balance	*Payable amount*	*Balance*	*Payable amount*
Due to related parties *(Note 30)*	305,805,820,947	305,805,820,947	415,358,820,284	415,358,820,284
AAA Oil & Fats Pte., Ltd	67,053,254,409	67,053,254,409	119,670,946,587	119,670,946,587
Others	116,812,586,155	116,812,586,155	149,542,688,405	149,542,688,405
TOTAL	**489,671,661,511**	**489,671,661,511**	**684,572,455,276**	**684,572,455,276**

15. SHOT-TERM ADVANCES FROM CUSTOMERS

VND

	30 September 2026	*31 December 2025*
Advances from a related party *(Note 30)*	100,025,884,972	-
Advances from third parties	21,030,165,686	30,716,871,456
TOTAL	**121,056,050,658**	**30,716,871,456**

16. DIVIDENDS AND PROFIT DISTRIBUTION PAYABLES

VND

Profit of the year	*30 September 2026*	*31 December 2025*
2025	289,799,642,440	-
2024	157,389,380	-
Before 2024	4,362,230,330	4,451,057,230
TOTAL	**294,319,262,150**	**4,451,057,230**
In which:		
Not yet due for payment	*289,957,031,820*	-
Overdue	*4,362,230,330*	*4,451,057,230*

17. SHORT-TERM STATUTORY OBLIGATIONS

VND

	31 December 2025	*Increase*	*Decrease*	*30 September 2026*
Personal income tax	7,105,289,268	38,690,830,795	(38,666,716,792)	7,129,403,271
Value added tax	-	115,491,324,662	(109,222,303,647)	6,269,021,015
Corporate income tax	87,896,563,641	55,361,544,825	(87,896,563,641)	55,361,544,825
TOTAL	**95,001,852,909**	**209,543,700,282**	**(235,785,584,080)**	**68,759,969,111**

18. SHORT-TERM ACCRUED EXPENSES

VND

	30 September 2026	*31 December 2025*
Marketing expenses	92,293,398,800	79,632,484,200
Transportation fee	25,353,079,033	42,892,896,866
Trade discounts	35,046,871,780	37,471,852,680
13th month salary and performance bonus	100,894,703,130	31,694,045,376
Sales incentive	25,046,871,780	17,868,345,688
Interest expense	29,191,340,618	7,493,523,566
Others	33,519,438,129	10,818,494,080
TOTAL	**341,345,703,270**	**227,871,642,456**

19. OTHER SHORT-TERM PAYABLES

VND

	30 September 2026	*31 December 2025*
UPAS LC *(*)*	151,493,369,294	341,970,096,573
Remuneration of BOD and BOS	71,520,000,000	59,600,000,000
Other payables	14,404,776,818	6,667,894,228
TOTAL	**237,418,146,112**	**408,237,990,801**
In which:		
Payable to related parties (Note 30)	76,833,373,187	*63,538,979,676*
Payable to others	160,584,772,925	*344,699,011,125*

(*) The Company has obtained UPAS LC from a bank to finance its working capital requirements. Details are as follow:

Banks	*30 September 2026*	*Maturity date*	*Interest rate*
	VND		*% p.a.*
Military Commercial Joint Stock Bank	151,493,369,294	From 07 December 2026 to 21 December 2026	8.2 – 8.3

20. BONUS AND WELFARE FUNDS

VND

	30 September 2026	*31 December 2025*
Beginning balance	68,082,034,186	54,636,429,023
Increase in period	13,500,000,000	13,500,000,000
Decrease in period	(15,500,000)	(54,394,837)
Ending balance	81,566,534,186	68,082,034,186

21. LOANS

VND

	30 September 2026		*31 December 2025*	
	Balance	*Payable amount*	*Balance*	*Payable amount*
Short-term loans	**2,214,058,085,313**	**2,214,058,085,313**	**2,144,217,123,446**	**2,144,217,123,446**
Loans from banks *(Note 21.1)*	1,975,858,085,313	1,975,858,085,313	2,030,217,123,446	2,030,217,123,446
Current portion of long-term loan *(Note 21.2)*	238,200,000,000	238,200,000,000	114,000,000,000	114,000,000,000
Long-term loan	**772,950,750,000**	**772,950,750,000**	**370,500,000,000**	**370,500,000,000**
Loan from a bank *(Note 21.2)*	772,950,750,000	772,950,750,000	370,500,000,000	370,500,000,000
TOTAL	**2,987,008,835,313**	**2,987,008,835,313**	**2,514,717,123,446**	**2,514,717,123,446**

21. LOANS (continued)

Movements of loans are as follows:

	Short-term loans	*Long-term loan*	*VND* *Total*
As at 31 December 2025	2,144,217,123,446	370,500,000,000	2,514,717,123,446
Drawdown of borrowings	5,025,715,169,708	611,685,000,000	5,637,400,169,708
Transfer of current portion of long-term loan	209,700,000,000	(209,700,000,000)	-
Borrowing costs	-	465,750,000	465,750,000
Repayment of borrowings	(5,165,574,207,841)		(5,165,574,207,841)
30 September 2026	2,214,058,085,313	772,950,750,000	2,987,008,835,313

21.1 Short-term loan from banks

The Company has obtained unsecured short-term loans from commercial banks to finance its working capital requirements. The balance as at 30 September 2026 is as follow:

Banks	*30 September 2026*	*Principal and interest repayment term*	*Interest rate*
	VND		*% p.a.*
Cathay United Bank Vietnam	211,976,732,061	From 8 December 2026 to 12 January 2027	7.6 - 8.1
Vietnam International Commercial Joint Stock Bank	292,582,604,906	From 10 December 2026 to 12 January 2027	8.0-10.0
United Overseas Bank Vietnam Limited	276,852,224,286	From 27 October 2026 to 12 January 2027	7.2 - 8
Military Commercial Joint Stock Bank	350,961,257,559	From 16 November 2026 to 27 January 2027	8.25-8.7
Joint Stock Commercial Bank for Investment and Development of Vietnam	351,382,287,644	From 19 October 2026 to 25 January 2027	7.5 - 7.9
Vietnam Technological and Commercial Joint Stock Bank	492,102,978,857	From 12 November 2026 to 15 March 2027	7.8 - 9.98
TOTAL	**1,975,858,085,313**		

21. LOANS (continued)

21.2 Long-term loan from a bank

Details of the long-term loans from a bank to sponsor for working capital are as follows:

Bank	30 September 2026 *(VND)*	*Maturity date*	*Interest rate*	*Collateral assets*
VIB	1,011,150,750,000	From 10 October 2026 to 31 July 2031	8%-11.5%	18,199,534 shares of Hung Vuong A term-deposit contract at VIB owned by Tho Phat Food 39,780,000 shares of Tho Phat 18,714,150 shares of Tho Phat owned by TPF Real estates owned by NDLA in Tan Lap Commune, Tay Ninh Province
In which:				
Current	*238,200,000,000*			
Non-current portion	772,950,750,000			

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 September 2026 and for the nine-month period then ended

22. OWNERS' EQUITY

22.1 Increase and decrease in owners' equity

VND

	Share capital	*Share premium*	*Treasury shares*	*Investment and development fund*	*Other funds belonging to owners' equity*	*Undistributed earnings*	*Total*
For the nine-month period ended 30 September 2025							
Beginning balance	2,898,063,160,000	2,292,253,519,262	-	51,162,916,267	16,135,952,841	1,217,502,020,803	6,475,117,569,173
Net profit for the period	-	-	-	-	-	77,004,842,549	77,004,842,549
Transferred to bonus and welfare fund	-	-	-	-	-	(13,500,000,000)	(13,500,000,000)
Board of Director's and Board of Supervision's allowance	-	-	-	-	-	(11,919,999,998)	(11,919,999,998)
Ending balance	2,898,063,160,000	2,292,253,519,262	-	51,162,916,267	16,135,952,841	1,269,086,863,354	6,526,702,411,724
For the nine-month period ended 30 September 2026							
Beginning balance	2,898,063,160,000	2,292,253,519,262	-	51,162,916,267	16,135,952,841	1,819,521,044,877	7,077,136,593,247
Net profit for the period	-	-	-	-	-	565,826,543,756	565,826,543,756
Treasury shares *(*)*	-	-	(676,924,071,925)	-	-	-	(676,924,071,925)
Dividends declared *(**)*	-	-	-	-	-	(637,573,895,200)	(637,573,895,200)
Transferred to bonus and welfare fund	-	-	-	-	-	(13,500,000,000)	(13,500,000,000)
Board of Director's and Board of Supervision's allowance	-	-	-	-	-	(11,920,000,000)	(11,920,000,000)
Ending balance	2,898,063,160,000	2,292,253,519,262	(676,924,071,925)	51,162,916,267	16,135,952,841	1,722,353,693,433	6,303,045,169,878

(*) According to Board of Directors ("BOD") Resolution No. KDC07/2026/NQ-HĐQT dated 7 May 2026, the BOD approved the repurchase of up to 14,490,316 treasury shares from the Company's share premium. On 25 May 2026, the Company received Official Letter No. 4496/UBCK-QLCB issued by the State Securities Commission approving the registration of the above treasury share repurchase. As at 30 September 2026, the Company completed the repurchase of 13,461,016 shares with a total value of VND 676,924,071,925.

(**) According to Minute of the Annual General Meeting of Shareholders dated 28 May 2026, the shareholders approved the payment of dividends by cash for 2024 at 12% of the share's par value with amount of VND 347,767,579,200 and for 2025 at 10% of the share's par value with amount of VND 289,806,316,000. As at 30 September 2026, the Company had paid 2024 dividends amounting to VND 347,605,588,210.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 September 2026 and for the nine-month period then ended

22. OWNERS' EQUITY (continued)

22.2 *Capital transactions with owners*

VND

	For the nine-month period ended 30 September 2026	*For the nine-month period ended 30 September 2025*
Share capital		
Beginning period and ending period	2,898,063,160,000	2,898,063,160,000

22.3 *Shares*

Share

	For the nine-month period ended 30 September 2026	*For the nine-month period ended 30 September 2025*
Ordinary shares authorized to be issued	289,806,316	289,806,316
Ordinary shares issued and fully paid	289,806,316	289,806,316
Treasury shares	13,461,016	-
Outstanding ordinary shares	276,345,300	289,806,316

Par value of outstanding share: 10,000 VND

22.4 *Dividends*

VND

	For the nine-month period ended 30 September 2026	*For the nine-month period ended 30 September 2025*
Dividends on ordinary shares		
Dividends by cash for 2024 declared	347,767,579,200	-
Dividends by cash for 2025 declared	289,806,316,000	-
Dividends by cash paid during the period	347,705,690,280	442,890

23. REVENUES

23.1 *Revenues from sale of goods*

VND

	For the third quarter of 2026	*For the third quarter of 2025*
Gross revenue	**2,731,932,953,302**	**2,580,915,693,588**
Revenue from sale of merchandise	2,441,104,242,472	2,401,905,337,930
Revenue from sale of finished goods	290,828,710,830	179,010,355,658
Deductions	**(60,644,421,431)**	**(46,138,936,910)**
Trade discount	(58,825,931,081)	(44,060,635,408)
Sales return	(1,818,490,350)	(2,078,301,502)
Net revenue	**2,671,288,531,871**	**2,534,776,756,678**
In which:		
Sales to related parties	851,156,708,709	866,034,858,378
Sales to other parties	1,820,131,823,162	1,668,741,898,300

23. REVENUES (continued)

23.2 Finance income

VND

	For the third quarter of 2026	*For the third quarter of 2025*
Dividends income	60,903,260,230	9,180,929,528
Interest income	6,578,461,383	3,898,350,897
Foreign exchange difference gains	2,085,567,277	3,281,243,699
Gains from disposal of investments	490,518,311,350	-
TOTAL	**560,085,600,240**	**16,360,524,124**

24. COST OF GOODS SOLD

VND

	For the third quarter of 2026	*For the third quarter of 2025*
Cost of merchandises	2,260,056,283,463	2,204,259,621,598
Cost of finished goods	156,898,338,305	102,307,765,994
Cost of destroyed finished goods	1,758,577,263	3,573,697,430
TOTAL	**2,418,713,199,031**	**2,310,141,085,022**

25. FINANCE EXPENSES

VND

	For the third quarter of 2026	*For the third quarter of 2025*
Interest expense	65,099,060,265	36,555,551,107
Foreign exchange (gains) losses	1,438,206,071	(300,843,908)
Allocation of bond issuance expenses	465,750,000	636,999,999
Others	17,789,654,659	2,361,588,787
TOTAL	**84,792,670,995**	**39,253,295,985**

26. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

VND

	For the third quarter of 2026	*For the third quarter of 2025*
Selling expenses incurred during the period		
Labor costs	146,861,602,793	112,306,666,822
External services	36,178,271,932	24,877,597,135
Advertising and promotion	41,295,235,096	36,917,552,979
Others	23,344,489,900	19,441,562,649
TOTAL	**247,679,599,721**	**193,543,379,585**
General and administrative expenses incurred during the period		
Labor costs	60,220,227,692	45,906,593,521
External services	8,676,791,550	6,803,258,344
Depreciation and amortization	3,540,757,548	2,986,791,642
Rental fees and maintenance	3,060,834,755	2,425,378,566
Provision for doubtful receivables	-	-
Others	435,394,122	602,950,279
Deduction of general and administrative expenses		
Reversal of provision for doubtful receivables	-	-
TOTAL	**75,934,005,667**	**58,724,972,352**

27. OTHER INCOME AND EXPENSES

VND

	For the third quarter of 2026	*For the third quarter of 2025*
Other income	**12,032,766,606**	**6,087,058,720**
Sales support income received	-	-
Others	12,032,766,606	6,087,058,720
Other expenses	**(6,112,398,914)**	**(1,761,403,689)**
Others	(6,112,398,914)	(1,761,403,689)
OTHER PROFIT (LOSS)	**5,920,367,692**	**4,325,655,031**

28. PRODUCTION AND OPERATING COSTS

VND

	For the third quarter of 2026	*For the third quarter of 2025*
Cost of merchandises	2,260,056,283,463	2,204,259,621,598
Labor costs	235,926,148,775	179,113,608,048
Raw materials	156,898,338,305	102,307,765,994
External services	62,490,527,871	45,811,593,003
Depreciation and amortization *(Notes 10 and 11)*	11,540,968,128	10,327,572,363
(Reversal of provision) provision for doubtful receivables	-	-
Others	15,414,537,877	20,589,275,953
TOTAL	**2,742,326,804,419**	**2,562,409,436,959**

29. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable to Company is 20% of taxable income.

The tax returns filed by the Company are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations, the amounts reported in the separate financial statements could change at a later date upon final determination by the tax authorities.

29.1 CIT expense

VND

	For the nine-month period ended 30 September 2026	*For the nine-month period ended 30 September 2025*
Current tax expense (income)	55,361,544,825	-
Deferred tax expense (income)	3,924,611,760	(10,407,209,424)
TOTAL	**59,286,156,585**	**(10,407,209,424)**

Reconciliation between the CIT expense and the accounting profit multiplied by CIT rate is presented below:

VND

	For the nine-month period ended 30 September 2026	*For the nine-month period ended 30 September 2025*
Accounting profit before tax	**625,112,700,341**	**66,597,633,125**
At CIT rate of 20% applicable to the Company	125,022,540,068	13,319,526,626
Adjustments:		
Non-deductible expenses	1,343,965,024	10,738,724,445
Unrecognized deferred tax asset for tax loss for the period	-	13,438,515,797
Dividends and profit received	(67,080,348,507)	(47,903,976,292)
Provision for investment diminution	-	-
CIT expense (income)	**59,286,156,585**	**(10,407,209,424)**

29.2 Current tax

The current tax payable is based on taxable income for the current period. The taxable income of the Company for the period differs from the accounting profit before tax as reported in the separate income statement because it excludes items of income or expense that are taxable or deductible in other periods and it further excludes items that are not taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted by the end of the reporting period.

29. CORPORATE INCOME TAX (continued)

29.3 Deferred tax

The following are deferred tax assets recognized by the Company, and the movements thereon, during the current and previous periods:

VND

	Separate statement of financial position		*Separate income statement*	
	Ending balance	*Beginning balance*	*Current period*	*Previous period*
Accrued expenses	42,251,931,904	37,736,814,703	4,515,117,201	19,338,814,116
Severance allowance	1,186,606,612	1,228,980,089	(42,373,477)	(248,659,000)
Provision for investment diminution	-	8,417,220,360	(8,417,220,360)	(8,417,220,360)
Provision for diminution in value of inventories	-	-	-	(272,155,771)
Others	20,769,041	904,165	19,864,876	6,430,439
TOTAL	**43,459,307,557**	**47,383,919,317**	**(3,924,611,760)**	**10,407,209,424**

30. TRANSACTIONS WITH RELATED PARTIES

List of related parties that have a controlling relationship and significant transactions with the Company as at 30 September 2026 is as follows:

Related parties	*Relationship*
Vocarimex	Subsidiary
Tuong An	Subsidiary
KNB (*until 22 June 2026)*	Subsidiary
Kidofood	Subsidiary
KTS	Subsidiary
NDLA	Subsidiary
Hung Vuong	Subsidiary
Tho Phat	Subsidiary
TPF (*from 31 July 2026*)	Subsidiary
Tho Phat Food Processing One Member Company Limited ("Tho Phat Food")	Indirect subsidiary
NutiKD	Long-term investment
Lavenue	Associates jointly controlled
Kido Land Joint Stock Company ("KDL")	Owned by same shareholders
Kido Investment Company Limited ("KDI")	Common key personnel
Bac Binh	Associate
Mr Tran Kim Thanh	Chairman of Board of Directors ("BOD")
Mr Tran Le Nguyen	Vice Chairman of BOD cum General Director
Ms Vuong Buu Linh	Member of BOD cum Deputy General Director
Ms Vuong Ngoc Xiem	Member of BOD cum Deputy General Director
Mr Tran Quoc Nguyen	Member of BOD cum Deputy General Director
Ms Nguyen Thi Xuan Lieu	Member of BOD cum Deputy General Director
Mr Nguyen Quoc Bao	Independent member of BOD
Mr Le Cao Thuan	Independent member of BOD

30. TRANSACTIONS WITH RELATED PARTIES (continued)

List of related parties that have a controlling relationship and significant transactions with the Company as at 30 September 2026 is as follows: (continued)

Related parties	*Relationship*
Ms Nguyen Thi Ngoc Chi	Head of Board of Supervision ("BOS")
Mr Luong Quang Hien	Member of BOS
Ms Luong My Duyen	Member of BOS
Mr Wang Ching Hua	Deputy General Director
Mr Mai Xuan Tram	Deputy General Director
Mr Bui Thanh Tung	Deputy General Director
Mr Tran Tien Hoang	Deputy General Director
Mr Ma Thanh Danh	Deputy General Director
Mr Nguyen Cong Hao	Deputy General Director

Significant transactions with related parties in the current period were as follows:

VND

Related parties	*Transaction*	*For the third quarter of 2026*	*For the third quarter of 2025*
Tuong An	Purchase of merchandise and materials	1,383,705,557,943	1,264,253,466,318
	Sale of merchandises	652,458,636,451	624,264,638,940
	Received dividend	-	29,428,981,200
	Office rental income	-	-
	Other service income	30,000,000	180,000,000
	Purchase of service	40,200,000	40,200,000
	Deposit interest expense	-	1,745,118,543
KNB	Sale of merchandises	165,451,420,366	203,879,705,800
	Office rental income	75,000,000	-
	Purchase of service	-	-
Tho Phat Food	Received dividend	-	-
	Sale of merchandises	1,610,992,474	1,729,805,825
	Rendering of service	552,000,000	564,061,625
	Purchase of merchandises	47,929,246	23,599,980
Hung Vuong	Sale of merchandises	107,041,643	-
	Received dividend	37,693,744,073	-
NutiKD	Sale of merchandises	24,195,305,250	26,058,937,893
	Sales returns	-	-
Bac Binh	Received dividend	23,209,507,157	-
	Sale of merchandises	56,022,261	
KDI	Sale of merchandises	3,798,154	-
Vocarimex	Received dividend	-	-
	Purchase of service	49,980,000	72,400,000
	Sale of merchandises	7,273,492,110	10,101,769,920

30. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties as the end of the reporting periods were as follows:

VND

Related parties	*Transaction*	*Ending balance*	*Beginning balance*
Short-term trade receivables			
KNB	Sale of merchandises	143,976,677,917	242,918,753,215
Tuong An	Sale of merchandises	117,624,694,240	127,130,321,016
NutiKD	Sale of merchandises	10,300,592,096	8,047,013,737
Tho Phat Food	Sale of merchandises	1,185,333,351	3,098,883,405
KIDOFOOD	Sale of merchandises	-	84,352,194,066
KDI	Sale of merchandises	4,102,007	-
Vocarimex	Sale of merchandises	-	11,244,992,275
		273,091,399,611	**476,792,157,714**
Other short-term receivables			
Vocarimex	Dividend receivable	114,309,300,000	-
Tuong An	Dividend receivable	29,482,532,245	-
Tho Phat	Office rental fee	201,720,000	165,000,000
KNB	Service	-	27,500,000
		143,993,552,245	**192,500,000**
Short-term trade payables			
Tuong An	Purchase of merchandises	(305,414,386,109)	(414,953,167,581)
NutiKD	Purchase of merchandises	(330,136,705)	(330,136,705)
Vocarimex	Purchase of merchandises	(53,978,400)	(72,684,000)
Tho Phat Food	Purchase of merchandises	(7,319,733)	(2,831,998)
		(305,805,820,947)	**(415,358,820,284)**
Short-term advances from customers			
Tuong An	Sale of merchandises	(100,025,884,972)	-
Other short-term payables			
Board of Directors and Board of Supervision	Remuneration	(71,520,000,000)	(59,600,000,000)
NutiKD	Payment on behalf	(3,938,979,676)	(3,938,979,676)
Tuong An	Payment discount	(1,374,393,511)	-
		(76,833,373,187)	**(63,538,979,676)**
Dividends and profits payables			
Shareholders	Dividends payable	(294,319,262,150)	(4,451,057,230)

31. COMMITMENTS

Operating lease commitment

The Company leases land and premises and under operating lease arrangements. The minimum lease commitment as at the end of the reporting periods under the operating lease agreements are as follows:

VND

	Ending balance	*Beginning balance*
Within 1 year	7,719,878,893	19,656,163,891
From 1 to 5 years	7,006,945,576	7,006,945,576
More than 5 years	595,110,446	1,463,779,726
TOTAL	**15,321,934,915**	**28,126,889,193**

Capital contribution obligation

As at the date of the end of the reporting period, the Company had commitments of capital contribution to following companies:

VND

	Total capital commitment	*Amount contributed*	*Amount to be contributed*
TA Foods and Spices Joint Stock Company	200,000,000,000	-	200,000,000,000
Kien Hung International Company Limited	100,000,000,000	-	100,000,000,000
KTS	50,000,000,000	9,000,000,000	41,000,000,000
TOTAL	**350,000,000,000**	**9,000,000,000**	**341,000,000,000**

Approved, 28 October 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Tran Minh Nguyet	Nguyen Thi Oanh	Tran Le Nguyen