VIETNAM NATIONAL SEED GROUP JOINT STOCK COMPANY

No. 01 Luong Dinh Cua Street, Kim Lien Ward, Hanoi City

2026 QUARTERLY CONSOLIDATED FINANCIAL STATEMENTS

As at March 31, 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of March 31, 2026

Unit: VND

Items	Code	Note	Closing balance	Opening balance
A - CURRENT ASSETS (100=110+120+130+140+160)	**100**		**1,834,654,998,769**	**1,793,519,988,077**
I. Cash and cash equivalents	**110**		**243,193,715,718**	**382,170,218,915**
1. Cash	111	V.1	168,729,929,365	302,570,218,915
2. Cash equivalents	112		74,463,786,353	79,600,000,000
II. Short-term financial investments	**120**	V.2	**418,111,237,317**	**248,456,777,105**
1. Held-to-maturity investments	123		418,111,237,317	248,456,777,105
III. Short-term receivables	**130**		**240,435,233,809**	**350,170,196,533**
1. Short-term trade receivables	131	V.3	172,181,533,860	302,480,594,666
2. Short-term advances to suppliers	132	V.4	37,781,307,150	37,055,380,738
3. Other short-term receivables	135	V.5	32,421,627,567	12,780,819,462
4. Allowance for doubtful short-term receivables (*)	136	V.6	(1,949,234,768)	(2,146,598,333)
IV. Inventories	**140**		**894,894,500,088**	**796,278,900,275**
1. Inventories	141	V.7	906,613,433,363	808,048,187,424
2. Inventory devaluation allowance (*)	142		(11,718,933,275)	(11,769,287,149)
V. Short-term biological assets	**150**	V.8	**5,496,010,163**	**187,441,503**
1. Short-term seasonal crops or single-harvest plants	152		5,496,010,163	187,441,503
VI. Other current assets	**160**		**32,524,301,674**	**16,256,453,746**
1. Short-term prepaid expenses	161	V.12	16,353,507,122	3,863,999,981
2. Deductible VAT	162		10,541,588,368	8,271,738,591
3. Taxes and other receivables from the State	163		5,629,206,184	4,120,715,174

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of March 31, 2026

Items	Code	Note	Closing balance	Opening balance
B - NON-CURRENT ASSETS (200=210+220+230+240+250+260)	**200**		**799,260,008,273**	**814,976,578,348**
I. Long-term receivables	**210**		**1,241,814,000**	**1,241,814,000**
1. Other long-term receivables	215		1,241,814,000	1,241,814,000
II. Fixed assets	**220**		**720,454,259,682**	**733,567,094,214**
1. Tangible fixed assets	221	V.9	503,818,564,146	516,936,261,218
- Cost	222		1,016,541,444,291	1,016,436,932,691
- Accumulated depreciation (*)	223		(512,722,880,145)	(499,500,671,473)
2. Intangible fixed assets	227	V.10	216,635,695,536	216,630,832,996
- Cost	228		271,669,435,393	270,869,435,393
- Accumulated depreciation (*)	229		(55,033,739,857)	(54,238,602,397)
III. Long-term biological assets	**230**		**195,277,764**	-
3. Long-term seasonal crops or single-harvest plants	237		195,277,764	-
IV. Investment property	**240**	**V11**	**9,221,810,744**	**9,543,908,450**
- Cost	241		14,808,361,147	14,808,361,147
- Accumulated depreciation (*)	242		(5,586,550,403)	(5,264,452,697)
VI. Long-term financial investments	**260**	V.2	**26,061,735,380**	**26,061,735,380**
3. Capital contributions to other entities	263		26,061,735,380	26,061,735,380
VII. Other non-current assets	**270**		**42,085,110,703**	**44,562,026,304**
1. Long-term prepaid expenses	271	V.12	34,612,538,873	36,161,062,492
2. Deferred tax assets	272		7,472,571,830	8,400,963,812
TOTAL ASSETS (280=100+200)	**280**		**2,633,915,007,042**	**2,608,496,566,425**

VIETNAM NATIONAL SEED GROUP JOINT STOCK COMPANY
Address: No. 01 Luong Dinh Cua, Kim Lien Ward, Hanoi City

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of March 31, 2026

Items	Code	Note	Closing balance	Opening balance
C - LIABILITIES (300=310+330)	**300**		**990,164,218,536**	**959,872,943,550**
I. Current liabilities	**310**		**957,670,535,626**	**927,376,359,918**
1. Short-term trade payables	311	V.15	51,509,104,784	80,410,083,388
2. Short-term advances from customers	312	V.16	13,528,263,082	17,799,190,033
3. Dividends and profit payable	313		148,625,375	-
4. Taxes and amounts payable to the State	314	V.18	10,797,839,526	39,127,543,016
5. Payables to employees	315		2,242,872,374	13,605,958,933
6. Short-term accrued expenses	316	V.17	24,328,026,751	30,356,854,482
7. Short-term deferred revenue	319		685,242,994	280,750,452
8. Other short-term payables	320	V.19	133,241,488,616	119,033,813,305
9. Short-term borrowings and finance lease liabilities	321		697,396,322,451	591,408,454,965
10. Bonus and welfare fund	323		23,792,749,673	35,353,711,344
II. Long-term liabilities	**330**	V.17	**32,493,682,910**	**32,496,583,632**
1. Other long-term payables	338		1,158,590,800	1,158,590,800
2. Deferred income tax liabilities	342		31,335,092,110	31,337,992,832
D - OWNERS' EQUITY (400=410+430)	**400**	**V21**	**1,643,750,788,506**	**1,648,623,622,875**
1. Owners' contributed capital	411		175,869,880,000	175,869,880,000
- Ordinary shares with voting rights	411A		175,869,880,000	175,869,880,000
2. Share premium	412		331,245,527,850	331,245,527,850
3. Other owners' capital	414		7,958,080,000	7,958,080,000
4. Treasury shares (*)	415		(50,000,000)	(50,000,000)
5. Development investment fund	418		565,757,310,405	564,914,461,184
6. Undistributed post-tax profit	420		464,181,946,799	469,704,719,955
- Accumulated undistributed NPAT up to the end of the previous period	420A		423,162,401,657	253,919,281,710
- Undistributed NPAT of the current period	420B		41,019,545,142	215,785,438,245
7. Minority interests	429		98,788,043,452	98,980,953,886
TOTAL LIABILITIES AND EQUITY (440=300+400)	**440**		**2,633,915,007,042**	**2,608,496,566,425**

24 April 2026

PREPARED BY	CHIEF ACCOUNTANT	CHAIRWOMAN OF THE BOARD OF DIRECTORS
Nguyen Thi Nhu Quynh	Le Thanh Chung	Nguyen Thi Tra My

CÔNG TY CỔ PHẦN TẬP ĐOÀN GIỐNG CÂY TRỒNG VIỆT NAM

- Financial statements are read with explanations

CONSOLIDATED STATEMENT OF PROFIT OR LOSS

From January 01, 2026 to March 31, 2026

Unit: VND

ITEMS	Code	Thuyết minh	This quarter		Accumulated	
			This year	Previous year	This year	Previous year
1. Revenue from sale of goods and rendering of services	01	VI.1	383,165,647,102	378,733,045,302	383,165,647,102	378,733,045,302
2. Revenue deductions	02	VI.2	20,256,481,385	10,549,713,555	20,256,481,385	10,549,713,555
3. Net revenue from sale of goods and rendering of services (10=01-02)	**10**		**362,909,165,717**	**368,183,331,747**	**362,909,165,717**	**368,183,331,747**
4. Cost of goods sold	11	VI.3	258,015,040,356	257,448,079,496	258,015,040,356	257,448,079,496
5. Gross profit from sale of goods and rendering of services (20=10-11)	**20**		**104,894,125,361**	**110,735,252,251**	**104,894,125,361**	**110,735,252,251**
6. Gain/(loss) on sale and disposal of investment property	**21**					
7. Finance income	22	VI.4	8,757,437,006	3,832,633,373	8,757,437,006	3,832,633,373
'8. Finance expenses	23	VI.5	8,785,571,516	5,050,079,840	8,785,571,516	5,050,079,840
- Of which: Interest expense	*24*		6,814,232,351	4,153,473,979	6,814,232,351	4,153,473,979
9. Selling expenses	25	VI.6	30,782,018,201	31,550,664,042	30,782,018,201	31,550,664,042
10. General and administrative expenses	26	VI.6	23,498,181,155	29,268,371,979	23,498,181,155	29,268,371,979
11. Net profit from operating activities	**30**		**50,585,791,495**	**48,698,769,763**	**50,585,791,495**	**48,698,769,763**
12. Other income	31	VI.7	132,502,651	7,705,256	132,502,651	7,705,256
13. Other expenses	32	VI.7	369,137,726	531,498,628	369,137,726	531,498,628
14. Other profit	**40**		**(236,635,075)**	**(523,793,372)**	**(236,635,075)**	**(523,793,372)**
15. Total accounting profit before tax	**50**		**50,349,156,420**	**48,174,976,391**	**50,349,156,420**	**48,174,976,391**
16. Current corporate income tax expense	51	VI.9	8,554,032,660	8,279,085,817	8,554,032,660	8,279,085,817
17. Deferred corporate income tax expense	52	VI.9	789,150,146	2,277,115,516	789,150,146	2,277,115,516

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VIETNAM NATIONAL SEED GROUP JOINT STOCK COMPANY
Address: No. 01 Luong Dinh Cua, Kim Lien Ward, Hanoi City

CONSOLIDATED STATEMENT OF PROFIT OR LOSS

From January 01, 2026 to March 31, 2026

Unit: VND

ITEMS	Code	Thuyết minh	This quarter		Accumulated	
			This year	Previous year	This year	Previous year
18. Profit after corporate income tax	**60**		**41,005,973,614**	**37,618,775,058**	**41,005,973,614**	**37,618,775,058**
19. Profit after tax attributable to the parent company	61		41,162,244,027	37,012,190,206	41,162,244,027	37,012,190,206
20. Profit after tax attributable to non-controlling interests	62		(156,270,413)	606,584,852	(156,270,413)	606,584,852
21. Basic earnings per share	70	VI.10	2,149	2,106	2,149	2,106
22. Diluted earnings per share	71					

24 April 2026

PREPARED BY	CHIEF ACCOUNTANT	CHAIRWOMAN OF THE BOARD OF DIRECTORS
Nguyen Thi Nhu Quynh	Le Thanh Chung	Nguyen Thi Tra My

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VIETNAM NATIONAL SEED GROUP JOINT STOCK COMPANY
Address: No. 01 Luong Dinh Cua, Kim Lien Ward, Hanoi City

CONSOLIDATED STATEMENT OF CASH FLOWS

As of March 31, 2026

Unit: VND

ITEMS	Code	Note	Year-to-date (YTD) up to the end of the quarter	
			This year	Previous year
I.CASH FLOWS FROM OPERATING ACTIVITIES				
1.Profit before tax	**01**		50,349,156,420	48,174,976,391
2. Adjustments for:				
- Depreciation of fixed assets and investment property	02		14,339,443,838	28,679,631,046
- Provisions	03		(247,717,439)	(810,223,846)
- Foreign exchange gain/loss from revaluation of foreign-currency monetary items	04		319,250,294	488,744,974
- Gain/loss from investing and financial activities	05		(3,562,956,981)	(1,563,443,625)
- Borrowing costs	06		6,814,232,351	4,153,473,979
3. Profit from operations before changes in working capital	**08**		**68,011,408,483**	**79,123,158,919**
- Increase/decrease in receivables	09		100,347,947,168	20,088,275,831
- Increase/decrease in inventories	10		(103,873,814,599)	(593,310,415,186)
- Increase/decrease in payables (excluding interest and corporate income tax payable)	11		(44,011,936,818)	(36,818,394,497)
- Increase/decrease in prepaid expenses	12		(3,883,221,544)	(3,286,966,563)
- Interest paid	14		(4,937,900,332)	(4,173,096,109)
- Corporate income tax paid	15		(7,478,677,411)	(22,133,454,951)
- Other cash outflows for operating activities	17		(13,452,405,859)	(14,974,734,586)
Net cash flows from operating activities	**20**		**(9,278,600,912)**	**(575,485,627,142)**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Cash paid for acquisition and construction of fixed assets and other long-term assets	21		(34,345,817,572)	(34,345,817,572)
2. Cash paid for lending and purchase of debt instruments of other entities	23		(169,654,460,212)	(16,000,000,000)
3. Cash received from loan interest, dividends and profit distributions	27		5,035,260,572	1,577,021,706
Net cash used in investing activities	**30**		**(198,965,017,212)**	**(48,768,795,866)**
III. CASH FLOWS FROM FINANCING ACTIVITIES				

- Financial statements are read with explanations

VIETNAM NATIONAL SEED GROUP JOINT STOCK COMPANY
Address: No. 01 Luong Dinh Cua, Kim Lien Ward, Hanoi City

CONSOLIDATED STATEMENT OF CASH FLOWS
As of March 31, 2026

Unit: VND

ITEMS	Code	Note	Year-to-date (YTD) up to the end of the quarter	
			This year	Previous year
1. Cash received from borrowings	33	VII.1	595,229,377,622	693,939,883,736
2. Repayment of principal borrowings	34	VII.2	(490,365,797,136)	(114,251,236,330)
3. Dividends and profits paid to owners	36		(35,297,657,375)	(35,149,032,000)
Net cash from financing activities	**40**		**69,565,923,111**	**544,539,615,406**
Net cash flows during the period	**50**		**(138,677,695,013)**	**(79,714,807,602)**
Cash and cash equivalents at beginning of period	**60**		**382,170,218,915**	**278,670,806,878**
Effects of foreign exchange rate changes	61		(298,808,184)	(17,610,022)
Cash and cash equivalents at end of period	**70**		**243,193,715,718**	**198,938,389,254**

24 April 2026

PREPARED BY	CHIEF ACCOUNTANT	CHAIRWOMAN OF THE BOARD OF DIRECTORS
Nguyen Thi Nhu Quynh	Le Thanh Chung	Nguyen Thi Tra My

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at 31 March 2026

I. CHARACTERISTICS OF THE ENTERPRISE'S OPERATIONS

1. Form of ownership: Joint stock company

Vietnam National Seed Group Joint Stock Company was equitized from the state-owned enterprise named Central Seed Company No. 1 into Central Seed Joint Stock Company under Decision No. 5029 QD/BNN-TCCB dated 10 November 2003 issued by the Ministry of Agriculture and Rural Development, and was granted Enterprise Registration Certificate No. 0103003628 by the Hanoi Department of Planning and Investment on 06 February 2004. During the course of operations, changes and supplements to the Company's charter capital and business lines were certified in the 17th amendment of the Enterprise Registration Certificate under code No. 0101449271 issued by the Hanoi Department of Finance on 06/11/2025.

2. Principal business sector: Agriculture.

3. Business lines

In the current year, the Company's principal activities are cultivation; trading; direct import and export of crop varieties and agricultural inputs; and processing, manufacturing, packaging and preservation of crop varieties and agricultural inputs.

4. The normal production and operating cycle for the crop seed business is less than 12 months.

5. Corporate structure

- The Company's head office is located at No. 01 Luong Dinh Cua Street, Kim Lien Ward, Hanoi City.
- As at 31 March 2026, the Company had the following subsidiaries and dependent units:

  Detailed information on the subsidiaries and the Company's ownership interests in these subsidiaries is as follows:

No.	Company name	Rate ownership interest	Rate voting interest	Head office address	Principal activities during the period
1	Vinaseed Hanoi Investment and Development Joint Stock Company	53.80%	53.80%	Phu Luong Ward, Hanoi City	Production and trading of crop varieties and provision of logistics services
2	Quang Nam National Seed Joint Stock Company	90.02%	90.02%	Dien Ban Bac Ward, Da Nang City.	The Company's principal activities in the current year are research, production, trading and import-export of agricultural and forestry crop varieties and agricultural inputs; processing and trading of agricultural products; and wholesale and retail agency services.
3	Southern Seed Joint Stock Company	96.41%	96.41%	Tan Son Hoa Ward, Ho Chi Minh City	Research, production, trading and import-export of various crop varieties.
4	Ha Nam High-tech Agricultural Investment and Development Joint Stock Company	94%	94%	Vinh Tru Commune, Ninh Binh Province	Production and trading of premium melons and horticultural products for domestic consumption and export; application research, training and transfer of high-tech agricultural technical services.
5	Vietnam Rice Co., Ltd. (*)	98.92%	100%	Truong Xuan Commune, Dong Thap Province	Production and trading of crop varieties; processing of agricultural products and crop seeds
6	Vietnam National Agrifood Investment and Export-Import Company Limited (**)	98.92%	100%	Truong Xuan Commune, Dong Thap Province	Wholesale of rice, wheat, other cereal grains and flour

(*) As at 31 march 2026, the company directly held 70% and indirectly held 30% of the equity in this subsidiary through southern seed joint stock company.

(**) As at 31 march 2026, the company indirectly held this investee through its subsidiary vietnam rice company limited.

Information on dependent units:

Dependent unit	*Address (updated in accordance with the new administrative divisions)*
1. Vietnam National Seed Group Joint Stock Company - Thanh Hoa Branch	Ly Yen Village, Yen Dinh Commune, Thanh Hoa Province
2. Vietnam National Seed Group Joint Stock Company - Thai Binh Branch	Phong Loi Dong Village, DamrHung Commune, Hung Yen Province
3. Vietnam National Seed Group Joint Stock Company - Central Branch	No. 7, Tran Nhat Duat Street, Thanh Vinh Ward, Nghe An Province
4. Vietnam National Seed Group Joint Stock Company - Tay Nguyen Branch	Village 4, Tan An Ward, Dak Lak Province
5. Vietnam National Seed Group Joint Stock Company - Ha Nam Branch	Expanded Dong Van I Industrial Park, Dong Van Ward, Ninh Binh Province
6. Vietnam National Seed Group Joint Stock Company - Branch for Trading of Agricultural products (i)	Dong Van I Industrial Park Expanded, Dong Van Ward, Ninh Binh Province
7. Vietnam National Seed Group Joint Stock Company - Ba Vi Branch	Trai Giong village, Quang Oai commune, Hanoi city
8. Vinaseed Research Institute - Branch of Vietnam National Seed Group Joint Stock Company	Hamlet 5, Binh Dan Village, Trieu Viet Vuong Commune, Hung Yen Province
9. Center for Research, Application and Technology Transfer of Vietnam National Seed Group Joint Stock Company	Trai Giong village, Quang Oai commune, Hanoi city
10. Branch of Vietnam National Seed Group Joint Stock Company - Research and Development Center	No. 211 Msthien Street, Hamlet 5, Nhuan Duc Commune, Ho Chi Minh City
11. Vietnam National Seed Group Joint Stock Company - Thuong Tin Factory	350 Tran Phu sub-area, Thuong Tin Commune, Hanoi City
12. Representative office in Udomxay Province.	TB PDR
13. Vietnam National Seed Group Joint Stock Company - Hung Yen Factory Business Location	Nguyen Van Linh Commune, Hung Yen Province

(i) Pursuant to Resolution No. 30/NQ-VINASEED-HDQT of the Board of Directors dated 24 June 2024, the Company approved the dissolution of the Agricultural Products Trading Branch. As at the date of preparation of these separate financial statements, the Agricultural Products Trading Branch was in the process of completing dissolution procedures in accordance with current regulations.

6. As at 31 March 2026, the Company had 654 employees (31/12/2025: 643 employees).

7. The information in these Financial Statements is comparable with the corresponding figures for the previous period presented in the audited separate financial statements for the year ended 31 December 2025 and the financial report for the first quarter of 2025
   Opening balance information in the Financial Statements has been adjusted in accordance with Circular No. 99/2025/TT-BTC ("Circular 99") guiding the corporate accounting regime.

II. Accounting period and currency used in accounting

1. The accounting year begins on 01/01 and ends on 31/12 of the Gregorian calendar year.
2. The accompanying separate financial statements are presented in Vietnam Dong (VND), on the historical cost basis, and in conformity with Vietnamese Accounting Standards, the Vietnamese corporate accounting regime, and relevant legal regulations relating to the preparation and presentation of separate financial statements.

III. Applicable accounting standards and accounting regime

1. On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") guiding the corporate accounting regime. Circular 99 became effective from 01 January 2026 and applies to financial years beginning on or after 01 January 2026. From 01 January 2026, the Company has applied this Circular in replacement of the following documents:
- Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance ("Circular 200") guiding the corporate accounting regime (except for contents relating to accounting for the equitization of state-owned enterprises);
- Circular No. 75/2015/TT-BTC dated 18 May 2015 of the Ministry of Finance amending and supplementing Article 128 of Circular 200;
- Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance amending and supplementing a number of articles of Circular 200; and
- Circular No. 195/2012/TT-BTC dated 15 November 2012 of the Ministry of Finance guiding accounting applicable to project owner units.

2. The separate financial statements are prepared in accordance with Vietnamese Accounting Standards, the Vietnamese corporate accounting regime, and relevant legal regulations relating to the preparation and presentation of financial statements.

IV. Applied accounting policies, accounting estimates and relevant legal regulations

1. Accounting estimates

The preparation of separate financial statements in conformity with Vietnamese Accounting Standards, the Vietnamese corporate accounting regime, and relevant legal regulations relating to the preparation and presentation of separate financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities and assets and the disclosure of contingent liabilities and assets at the reporting date, as well as the reported amounts of revenue and expenses throughout the financial year. Although these accounting estimates are made based on all knowledge available to the Board of Management, actual results may differ from those estimates and assumptions.

2. Exchange rates applied in accounting

The actual exchange rate at the transaction date is the average buying, selling and remittance rate.

The exchange rate used to retranslate foreign-currency monetary items at the end of the period is the average buying, selling and remittance rate of the bank with which the Company regularly transacts. For demand deposits denominated in foreign currencies, the rate applied is the average remittance buying/selling rate of the bank where the account is opened.

3. Principles for recognition of cash and cash equivalents

Cash includes cash on hand and demand deposits at banks.

Cash equivalents are short-term investments with an original recovery or maturity period not exceeding 3 months, readily convertible into known amounts of cash and subject to insignificant risk of changes in value from the purchase date of such investments as at the reporting date.

4. Accounting principles for financial investments.

Trading securities

Trading securities are recorded at cost. At the reporting date, the Company remeasures the investment and makes an allowance for diminution in investment value when the market price of the investment falls below cost or when the investee incurs losses. If the recoverable amount of the investment increases, the allowance is reversed. The amount provided or reversed shall not exceed the original cost of the investment.

Held-to-maturity investments

Held-to-maturity investments are derivative financial assets with fixed or determinable payments and fixed maturities that the Company and its subsidiaries intend and are able to hold to maturity, except for:

+ Financial assets that, upon initial recognition, were classified by the Company as measured at fair value through the statement of profit or loss;
+ Investments classified by the Company as available for sale.

+ Investments that meet the definition of loans and receivables.

Held-to-maturity investments are recognized from the purchase date and are initially measured at purchase price plus costs directly attributable to the acquisition. Interest income arising after the purchase date from held-to-maturity investments is recognized in the separate statement of profit or loss on an accrual basis.

Held-to-maturity investments are stated at cost less allowance for impairment losses on held-to-maturity investments.

Allowance for impairment of held-to-maturity investments is made in accordance with prevailing accounting regulations.

Investments in subsidiaries, joint ventures and associates

Subsidiaries are entities controlled by the Company. Control exists when the Company has the power to govern the financial and operating policies of the investees so as to obtain benefits from their activities.

Investments in subsidiaries, joint ventures and associates are presented in the Financial Statements at cost.

Dividends received from subsidiaries, joint ventures and associates are recognized in finance income.

Dividends relating to periods prior to the investee becoming a subsidiary are recorded as a reduction of the cost of investment.

Equity instrument investments in other entities

Investments in equity instruments of other entities reflect equity investments over which the Company does not have control, joint control or significant influence.
Trading securities and capital contributions to other entities are recognized at actual purchase cost.

Provision for diminution in the value of trading securities and capital contribution investments

The allowance is made for the decline in value of trading securities and capital contribution investments at the end of the annual accounting period in accordance with the guidance of Circular No. 48/2019/TT-BTC issued by the Ministry of Finance on 08 August 2019.

5. Accounting principles for receivables

Trade receivables and other receivables are presented at cost less allowance for doubtful debts.

Allowance for doubtful debts represents the estimated portion of losses arising from receivables that may not be collected.

6. Inventory recognition principles

Inventory recognition principles

Inventories are recognized at cost less allowance for inventory devaluation and are stated at the lower of cost and net realizable value.

Method for determining inventory value

The cost of inventories is determined using the weighted average method and comprises purchase costs, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition.

Net realizable value of inventories is determined based on estimated selling price, less estimated costs to sell, and the related inventory devaluation allowance.

Inventory accounting method

The Company applies the perpetual inventory method for inventory accounting.

Method for making inventory devaluation allowance

Allowance for inventory devaluation is made for inventories of materials and goods owned by the Company that may suffer a decline in value (due to price decreases, damage, poor quality, obsolescence, etc.) where cost exceeds net realizable value, in accordance with Vietnamese Accounting Standard No. 02 "Inventories" and Circular No. 48/2019/TT-BTC dated 08/08/2009 of the Ministry of Finance guiding the making and use of provisions for inventory devaluation, investment losses, doubtful debts and warranties for products, goods and construction works at enterprises.

Increases or decreases in the inventory devaluation allowance are recognized in cost of goods sold in the separate statement of profit or loss.

7. Accounting principles and depreciation of fixed assets

Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation.

The cost of tangible fixed assets includes purchase price and directly attributable costs to bring the assets into operation. Expenditures for acquisition, upgrading and renovation of fixed assets are capitalized and increase the cost of fixed assets; maintenance and repair expenses are charged to operating results in the period.

When a tangible fixed asset is sold or disposed of, both its cost and accumulated depreciation are written off and any resulting gain or loss on disposal is recognized in the statement of profit or loss.

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

Asset type	Useful life (years)
Buildings and structures	05 - 25
Machinery and equipment	03 - 15
Vehicles and transmission equipment	06 - 15
Office equipment and administrative tools	03 - 06

Intangible fixed assets and amortization

Intangible fixed assets are recognized at cost less accumulated amortization.
The cost of intangible fixed assets includes purchase price and directly attributable costs to bring the asset into use as intended. Costs of upgrading and renewing intangible fixed assets are added to the asset's cost, while other expenditures are recognized in the separate statement of profit or loss as incurred.
When an intangible fixed asset is sold or disposed of, gains or losses arising from disposal (being the difference between net proceeds from sale and the carrying amount of the asset) are recognized in the separate statement of profit or loss.

Land use rights

Land use rights include long-term land use rights granted with a Land Use Rights Certificate and are recognized as intangible fixed assets in accordance with 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 ("Circular 45").

Copyrights

Variety copyrights are recognized at purchase cost for varieties not internally researched and developed by the Company. Copyrights are amortized on a straight-line basis over the shorter of the estimated useful life and the contractual copyright term.

Amortization is calculated using the straight-line method over the estimated useful lives of the assets. The estimated useful lives are as follows:

Asset type	Useful life (years)
Copyrights	05 - 20
Computer software	05 - 06
Other fixed assets	15

The Company does not amortize indefinite long-term land use rights.

8. Accounting principles for biological assets

Biological assets are recognized at cost (including purchase costs and costs directly attributable to bringing the asset to the condition ready for use/harvest).
Biological assets may be revalued when fair value can be measured reliably so as to reflect their true value.
Biological assets are not depreciated and are gradually allocated to production and business expenses.
Upon harvest, products from biological assets are recognized as inventories; costs related to creating biological products are recognized as product cost.

9. Accounting principles for prepaid expenses

Reflects actual expenses incurred that relate to production and business activities of multiple accounting periods.

Expenses for site clearance and infrastructure construction for the project at the expanded Dong Van 1 Industrial Park, Duy Tien Town, Ha Nam Province, are offset against land rental payable by the Company over the lease term (the Company is exempt from land rent for 12 years and 5 months, from January 2020 to May 2032). These expenses are allocated over the land lease term until 27 May 2064.

Investment cooperation costs represent capital contributions under the Contract for Supply - Operation - Transfer of Rooftop Solar Power System No. 01/2020/VINASOLAR. VN-VINARICE-NSC dated 18 September 2020 between the Company, Vietnam Rice Company Limited - a subsidiary of the Company - and VINASOLAR Vietnam Joint Stock Company. Under the contract, the Company contributed investment capital to the Rooftop Solar Power System project with a project term of 20 years. The Company is entitled to 25% of the profit generated by this project. The project investment cost is allocated over the project term.

Repair and renovation costs are expenses for maintenance and replacement of damages arising during operation in order to restore assets to their original condition and ensure continuous production.

Other prepaid expenses include the value of packaging, labels, tools and instruments issued for production and business operations. These expenses are allocated to operating results using the straight-line method in accordance with current accounting regulations.

10. Accounting principles for trade payables

Trade payables are recognized at cost.

11. Accounting principles for dividends and profit payables

Dividends and profit distributions are appropriated from the Company's retained earnings after all other financial obligations have been fully settled.

Dividend and profit payables are recognized when there is an official decision on dividend/profit distribution by the General Meeting of Shareholders and the Board of Directors.

12. Principles for recognition of accrued expenses

Accrued expenses are actual costs incurred but not yet settled at the reporting date and are accrued to production and business expenses in the period on the basis of the matching principle between revenue and expenses. When such expenses are actually incurred, any difference from the accrued amount is recorded as an increase or decrease in the corresponding expense.

13. Principles for recognition of deferred revenue

Deferred revenue is revenue received in advance for one or more accounting periods and allocated gradually to operating revenue or other income corresponding to each accounting period based on services already provided.

14. Principles and methods for recognition of provisions payable

A provision is recognized when the Company has a present legal or constructive obligation that can be estimated reliably and it is probable that an outflow of future economic benefits will be required to settle that obligation.

15. Accounting principles for deferred corporate income tax

Deferred income tax is calculated on temporary differences between the carrying amounts and the tax bases of assets and liabilities in the separate financial statements and recognized using the balance sheet method. Deferred tax liabilities are recognized for all taxable temporary differences, while deferred tax assets are recognized only when it is probable that sufficient future taxable profits will be available against which the temporary differences can be utilized.

Deferred income tax is determined at the tax rates expected to apply in the year when the asset is recovered or the liability is settled. Deferred income tax is recognized in the separate statement of profit or loss and is recognized directly in equity only when it relates to items recognized directly in equity.

Deferred tax assets and deferred tax liabilities are offset when the Company has a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred tax assets and deferred tax liabilities relate to corporate income tax administered by the same taxation authority and the Company intends to settle current tax assets and liabilities on a net basis.

16. Principles for recognition of borrowings and finance lease liabilities

Borrowings and finance lease liabilities are recognized at cost.

17. Principles for recognition and capitalization of borrowing costs

Borrowing costs are recognized in production and business expenses in the period.

Borrowing costs directly attributable to the investment in, construction of or production of qualifying assets are capitalized and included in the cost of those assets.

Capitalization of borrowing costs ceases when substantially all activities necessary to prepare the qualifying asset for its intended use or sale are complete. If construction is interrupted for an extended period and such interruption is not actually necessary, capitalization is suspended and borrowing costs are recognized as finance expenses in the period.

18. Principles for recognition of owners' equity

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of ordinary shares are recognized as a deduction from equity.

When capital is contributed by shareholders, the difference between the issue price and the par value of shares is recognized in share premium under owners' equity.

When share capital previously recognized as equity is repurchased, the consideration paid, including related costs net of tax effects, is recognized as a deduction from equity and classified as treasury shares. When treasury shares are reissued, the difference between the reissue price and the repurchase price is recognized as share premium.

Foreign exchange differences are recognized as exchange differences arising from changes in exchange rates on the translation of foreign currency balances in the accounting records and not yet settled at the reporting date.

Principles for recognition of undistributed earnings: this represents profit from the enterprise's activities after deducting corporate income tax expense.

19. Principles and methods for recognition of revenue and other income

Revenue and other income are recognized in accordance with the following principles:

Matching principle: revenue and income must be recognized concurrently with the expenses directly related to generating them.

Prudence principle: revenue is recognized only when there is convincing evidence that economic benefits will be obtained. Revenue is not recognized when there is uncertainty.

Recognition based on transfer obligation: revenue is recognized when the enterprise has transferred most of the risks and rewards associated with ownership of the products/goods to the buyer.

Separation of revenue and other income:

- Revenue: the total value of economic benefits obtained by the enterprise during the accounting period arising from ordinary operating activities (sale of goods, rendering of services, financial activities, etc.).
- Other income: income arising outside ordinary revenue-generating activities, including items specifically provided for under Account 711.

Methods of revenue recognition

Revenue from sale of goods is recognized when the goods have been delivered, the buyer has accepted payment, and the enterprise has received the cash or has the right to receive payment.

Revenue from rendering of services is recognized based on the stage of completion of the service transaction at the date of the statement of financial position.

Finance income includes deposit interest, loan interest, dividends, profit distributions received and other finance income.

Methods of recognition of other income

Income from disposal and sale of fixed assets.

Income from contract penalties and compensation.

Unclaimed payable balances.

Other income as prescribed by law.

20. Accounting principles for revenue deductions

Revenue deductions are recognized by direct deduction from net revenue in the period (such as discounts, allowances and sales returns).

Revenue deductions arising in the same year as the consumption of products, goods or services are adjusted against revenue of the year in which they arise. If products, goods or services were sold in the reporting year but trade discounts and sales returns arise only in the following year, the Company reduces revenue recognized in the reporting year if such revenue deductions arise before the date of issuance of the separate financial statements.

21. Accounting principles for cost of goods sold

Cost of goods sold is recognized when the goods are determined to have been sold and revenue has been recognized. The corresponding cost is recognized in the same accounting period as the related revenue.

Goods and finished goods: actual cost of inventories issued is recognized using the weighted average method.

Work in progress: includes direct materials, direct labor, and manufacturing overhead in excess of normal levels (which are not included in inventory cost) and is recognized immediately in cost of sales in the period.

The Company makes an inventory allowance when the net realizable value of inventories is lower than cost. After deducting any reversals, such allowance is generally recognized as an increase in cost of goods sold.

Sales discounts and sales returns arising after revenue recognition are adjusted as reductions of revenue and corresponding reductions of cost of goods sold.

22. Accounting principles for finance expenses

Finance expenses mainly comprise interest expense on borrowings, realized foreign exchange losses, and provisions for diminution in investment values arising during the year.

Borrowing costs are recognized in production and business expenses in the year when incurred, unless capitalized in accordance with Vietnamese Accounting Standards. Accordingly, borrowing costs directly attributable to the acquisition, construction or production of qualifying assets that take a substantial period of time to be ready for use or sale are added to the cost of such assets until the assets are ready for use or sale. Income earned from temporary investment of specific borrowings is deducted from the cost of the related asset. For specific borrowings serving the construction of fixed assets or investment property, interest is capitalized even when the construction period is under 12 months.

23. Accounting principles for selling expenses and general and administrative expenses

Selling expenses and general and administrative expenses are recognized in accordance with the matching principle. These expenses are recognized in the period in which they arise, consistent with the revenue they generate.

24. Accounting principles for sale and disposal of fixed assets and investment property

Fixed assets that are damaged and can no longer be used.

Fixed assets that are technically obsolete or unsuitable for production and business requirements.

Proceeds from the sale or disposal of fixed assets are recognized as income in the period on a net basis.

25. Principles and methods for recognition of corporate income tax expense

Corporate income tax represents the aggregate amount of current tax payable and deferred tax.

Current tax payable is calculated based on taxable income for the year. Taxable income differs from profit before tax presented in the separate statement of profit or loss because taxable income excludes items of income or expense that are taxable or deductible in other years (including tax loss carryforwards, if any) and also excludes items that are non-taxable or non-deductible.

Deferred income tax is calculated on temporary differences between the carrying amounts and the tax bases of assets and liabilities in the separate financial statements and recognized using the balance sheet method. Deferred tax liabilities are recognized for all taxable temporary differences, while deferred tax assets are recognized only when sufficient future taxable profits are probable to enable such temporary differences to be utilized.

Deferred income tax is determined at the tax rates expected to apply in the year when the asset is recovered or the liability is settled. Deferred income tax is recognized in the separate statement of profit or loss and is recognized directly in equity only when it relates to items recognized directly in equity.

Deferred tax assets and deferred tax liabilities are offset when the Company has a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred tax assets and deferred tax liabilities relate to corporate income tax administered by the same taxation authority and the Company intends to settle current tax assets and liabilities on a net basis.

Determination of the Company's income tax is based on prevailing tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the results of examination by the competent tax authorities.

In 2026, the Company applies the current corporate income tax rate of 20%.

Other taxes, fees and charges are applied in accordance with prevailing tax laws in Vietnam.

26. Lease of assets

All leases of the Company are operating leases.

The Company as lessor

Operating lease income is recognized on a straight-line basis over the lease term. Initial direct costs incurred in negotiating and arranging an operating lease are recognized as expenses in the year incurred.

The Company as lessee

A lease is classified as an operating lease when the lessor retains substantially all the benefits and risks incidental to ownership of the asset. Operating lease expenses are recognized in the statement of profit or loss on a straight-line basis over the lease term.

27. Principles and methods for accounting for construction in progress costs

Assets under construction for production and business purposes are recorded at cost. The Company does not depreciate construction in progress during the construction period; depreciation of these assets is applied in the same manner as for other assets, commencing when the assets are ready for use.

28. Related parties

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

29. Segment information

The Company's principal activities are cultivation; trading; direct import and export of crop varieties and agricultural inputs; and processing, manufacturing, packaging and preservation of crop varieties and agricultural inputs. The Company's production and business activities are primarily carried out within Vietnam. Accordingly, the Company's risks and rates of return are not mainly affected by differences in the products it produces or by operations in multiple geographical areas. Therefore, the Board of Management considers that the Company operates as a single geographical segment, mainly within Vietnam, and accordingly the Company does not present business segment or geographical segment information.

30. Principles and methods for preparing consolidated financial statements.

- Basis of consolidation of financial statements

The consolidated financial statements are prepared on the basis of consolidating the financial statements of the parent company - Vietnam National Seed Group Joint Stock Company - and the financial statements of its subsidiaries - Ha Tay Seed Joint Stock Company; Quang Nam National Seed Joint Stock Company; Vietnam Rice Company Limited; Ha Nam High-Tech Agriculture Investment and Development Joint Stock Company; Southern Seed Joint Stock

Company; and Vietnam Agricultural Products Investment and Import-Export Company Limited - prepared for the accounting period ended on the closing date of the accounting period. Control is achieved when the parent company has the power to govern the financial and operating policies of the investee companies so as to obtain benefits from the activities of the subsidiaries.

- Under the accounting method for business combinations achieved in stages, when determining goodwill or gain from a bargain purchase, the cost of investment in a subsidiary is measured as the aggregate of the investment cost at the date control is obtained plus the cost of previous exchanges remeasured at fair value at the date the parent company obtains control of the subsidiary.

  Method of recognizing non-controlling interests: non-controlling interests in the net assets of consolidated subsidiaries are presented separately from the Company's equity. Non-controlling interests comprise the value of minority interests at the initial business combination date and their share of movements in total equity since the business combination date. Losses applicable to non-controlling interests in excess of their interests in the subsidiary's equity are allocated against the Company's interests unless the non-controlling interests have a binding obligation and ability to make good such losses.

- Method of eliminating intragroup transactions: unrealized income and expenses from intragroup transactions and intragroup balances between the parent company and subsidiaries are eliminated upon consolidation. Unrealized gains and losses arising from transactions with associates accounted for under the equity method are eliminated against the investment to the extent of the Company's and its subsidiaries' interests in the associate.
- In the consolidated financial statements, goodwill represents the excess of the cost of a business combination over the Company's interest in the aggregate fair value of the assets and liabilities of a subsidiary, associate or jointly controlled entity at the investment date. Goodwill is considered an intangible asset and is amortized on a straight-line basis over its estimated useful life of 10 years.
- An associate is an entity over which the Company has significant influence but which is neither a subsidiary nor a joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies.

In the consolidated financial statements, investments in associates are accounted for using the equity method. Under this method, investments in associates are presented in the consolidated balance sheet at cost and adjusted for changes in the Company's share in the net assets of the associate after the acquisition date.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. Cash

	Ending balance (VND)	Opening balance (VND)
Cash on hand	1,466,219,168	1,351,402,902
Bank deposits	167,263,710,197	301,218,816,013
Cash equivalents (*)	74,463,786,353	79,600,000,000
Total	**243,193,715,718**	**382,170,218,915**

(*) Cash equivalents are bank deposits with maturities of less than 3 months.

2. Financial investments

2,1. Held-to-maturity investments

	Ending balance (VND)	Opening balance (VND)
Bank deposits with maturities over 3 months	158,715,146,066	92,500,000,000
Loans over 3 months	205,000,000,000	100,000,000,000
Other held-to-maturity investments	54,396,091,251	55,956,777,105
Total	**418,111,237,317**	**248,456,777,105**

2,2. Capital contributions to other entities

	Ending balance (VND)		Opening balance (VND)	
	Number of shares	Ownership (%)	Number of shares	Ownership (%)
ThaiBinh Seed Group Joint Stock Company (i)	194,126	19.49%	194,126	19.49%

(i) The Company is unable to obtain the information necessary to perform a fair value assessment of the shares held in these companies because such shares are not listed on the stock exchange.

Value of capital contributions to other entities

	Ending balance (VND)			Opening balance (VND)		
	Cost	Allowance	Fair value	Cost	Allowance	Fair value
ThaiBinh Seed Group Joint Stock Company	26,061,735,380			26,061,735,380		

3. Short-term trade receivables

	Ending balance (VND)	Opening balance (VND)
Hanoi Branch - Wincommerce General Service Joint Stock Company	34,782,458,159	57,576,787,234
Crop Production and Plant Protection Department	-	46,996,000,000
Khoa Hoi Seed Joint Stock Company	5,984,396,154	5,984,396,154
Other trade receivables	131,414,679,547	191,923,411,278
Total	**172,181,533,860**	**302,480,594,666**
Allowance for doubtful receivables	*(1,949,234,768)*	*(2,146,598,333)*

4. Advances to suppliers

	Ending balance (VND)	Opening balance (VND)
Advances to contractors	**5,450,316,592**	**2,774,690,248**
ICAD Vietnam Architecture and Construction Joint Stock Company	2,004,619,832	2,004,619,832
DHTECH SOLUTION CO., LTD	849,088,332	
AAW Design Joint Stock Company	623,239,635	
Dai Phu Minh Mechanical Co., Ltd.	737,628,240	
Advances to other construction contractors	1,235,740,553	770,070,416
Advances to suppliers	**32,330,990,558**	**34,280,690,490**
Nguyen Van Thong	1,759,080,073	
721 Coffee Company Limited	2,178,000,000	2,178,000,000
MrTran Van Cu		4,507,174
Advances to other suppliers	*28,393,910,485*	32,098,183,316
Total	**37,781,307,150**	**37,055,380,738**

5. Other short-term receivables

	Ending balance (VND)		Opening balance (VND)	
	Value	Allowance	Value	Allowance
Interest receivable on bank deposits	1,240,247,945		2,939,447,291	
Advances to employees	17,663,212,273		5,392,640,025	
Seed transportation and preservation expenses			1,055,032,128	
Other receivables	13,518,167,349		3,393,700,018	
Total	**32,421,627,567**		**12,780,819,462**	

6. Bad debts

	Ending balance (VND)		Opening balance (VND)	
	Value	Recoverable amount	Value	Recoverable amount
Total overdue receivables				
Other customers	1,949,234,768		2,146,598,333	
Total	1,949,234,768		**2,146,598,333**	

7. **Inventories**

	Ending balance (VND)		Opening balance (VND)	
	Cost	Allowance	Cost	Allowance
Raw materials	82,082,198,630	(2,229,861,489)	70,336,540,737	(2,255,872,967)
Tools and equipment	1,969,541,860		1,834,689,731	
Work in progress	2,966,233,669		3,345,527,465	
Product	813,337,598,273	(9,418,648,494)	728,000,672,856	(9,442,990,890)
Goods	6,257,860,931	(70,423,292)	2,364,772,879	(70,423,292)
Goods for sale			2,353,425,259	
Total	**906,613,433,363**	**(11,718,933,275)**	**808,235,628,927**	**(11,769,287,149)**

8. **Short-term biological assets**

	Ending balance (VND)		Opening balance (VND)	
	Cost	Allowance	Cost	Allowance
Seasonal crops or crops yielding one-time products				
Short-term seasonal crops or crops yielding one-time products	5,496,010,163		187,441,503	
Total	**5,496,010,163**		**187,441,503**	

8. Movements in tangible fixed assets

Description	Buildings	Machinery and equipment	Vehicles	Administrative equipment and tools	Other fixed assets	Total
I. Cost						
Opening balance	571,885,004,182	362,228,684,866	57,623,648,127	7,887,242,809	16,812,352,707	1,016,436,932,691
Increase during the year	-	-	-	104,511,600	-	104,511,600
Closing balance	571,885,004,182	362,228,684,866	57,623,648,127	7,991,754,409	16,812,352,707	1,016,541,444,291
II. Accumulated depreciation						
Opening balance	242,945,052,315	201,439,952,758	41,908,775,629	7,058,901,822	6,147,988,949	499,500,671,473
Depreciation during the year	5,641,567,840	6,362,676,615	812,413,260	54,984,925	350,566,032	13,222,208,672
Closing balance	248,586,620,155	207,802,629,373	42,721,188,889	7,113,886,747	6,498,554,981	512,722,880,145
III. Net book value						
Opening balance	328,939,951,867	160,788,732,108	15,714,872,498	828,340,987	10,664,363,758	516,936,261,218
Closing balance	323,298,384,027	154,426,055,493	14,902,459,238	877,867,662	10,313,797,726	503,818,564,146
IV. Fully depreciated tangible fixed assets still in use						
Opening balance	99,255,318,781	91,932,691,719	26,342,630,230	5,319,592,172	3,490,580,283	226,340,813,185
Closing balance	102,406,818,781	92,157,691,719	26,703,330,230	5,319,592,172	3,490,580,283	230,078,013,185

10. Movements in intangible fixed assets

Description	Long-term land use rights	Definite-term land use rights	Copyrights	Software	Other intangible fixed assets	Total
I. Cost						
Opening balance	**156,014,620,089**	**67,644,953,560**	**31,237,850,000**	**11,442,600,774**	**4,529,410,970**	**270,869,435,393**
Increase during the year			800,000,000		-	800,000,000
Closing balance	156,014,620,089	67,644,953,560	32,037,850,000	11,442,600,774	4,529,410,970	271,669,435,393
II.Accumulated depreciation						
Opening balance		23,174,707,585	20,997,322,718	7,993,414,594	2,073,157,500	54,238,602,397
Depreciation during the year		121,979,792	285,552,823	324,798,795	62,806,050	795,137,460
Closing balance	-	23,296,687,377	21,282,875,541	8,318,213,389	2,135,963,550	55,033,739,857
III. Net book value						
Opening balance	156,014,620,089	44,470,245,975	10,240,527,282	3,449,186,180	2,456,253,470	216,630,832,996
Closing balance	156,014,620,089	44,348,266,183	10,754,974,459	3,124,387,385	2,393,447,420	216,635,695,536
IV. Fully amortized intangible fixed assets still in use						
Opening balance		1,629,311,770	16,411,850,000	4,564,300,824		22,605,462,594
Closing balance		1,629,311,770	16,411,850,000	4,564,300,824		22,605,462,594

11. Investment property

Unit: VND

	Buildings, Structures
Cost:	
Opening balance	14,808,361,147
Increase during the year	
Closing balance	14,808,361,147
Of which:	
Fully depreciated	*1,985,661,793*
Accumulated depreciation value:	
Opening balance	5,264,452,697
Depreciation during the year	322,097,706
Closing balance	5,586,550,403
Net book value:	
Opening balance	9,543,908,450
Closing balance	9,221,810,744

12. Prepaid expenses

	Ending balance (VND)	**Opening balance (VND)**
a. Short-term		
Materials and tools issued for use	709,015,114	462,460,584
Repair and renovation expenses	1,151,334,042	2,527,144,481
Prepaid expenses	4,370,221,886	
Others	10,122,936,080	874,394,916
Total	**16,353,507,122**	**3,863,999,981**
b. Long-term expenses		
Repair and renovation expenses	6,032,755,710	11,107,170,279
Infrastructure construction costs	8,734,328,132	10,876,291,842
Investment cooperation costs	5,247,839,210	5,336,785,632
Tools and equipment	3,529,914,309	4,505,329,630
Land lease expenses	3,915,640,050	2,347,784,594
Others	7,152,061,462	1,987,700,515
Total	**34,612,538,873**	**36,161,062,492**

13. Goodwill at the end of the period

Unit: VND

Item	Total	HSC	QSC	SSC
1. Cost				
Opening balance	260,846,731,446	26,557,087,281	1,911,006,045	232,378,638,120
2. Depreciation	260,846,731,446	26,557,087,281	1,911,006,045	232,378,638,120
Opening balance				
Increase during the year	260,846,731,446	26,557,087,281	1,911,006,045	232,378,638,120
Closing balance				
3. Net book value				
At the beginning of the year				
At the end of the year				

14. Borrowings and finance lease liabilities

	Ending balance		During the period		Opening balance	
	Value	Amount capable of repayment	Increase	Decrease	Value	Amount capable of repayment
Short-term borrowings	**696,272,035,451**	**696,272,035,451**	**595,229,377,622**	**490,365,797,136**	**591,408,454,965**	**591,408,454,965**
Short-term bank borrowings	696,272,035,451	696,272,035,451	595,229,377,622	490,365,797,136	591,408,454,965	591,408,454,965
Current portion of long-term borrowings	-	-		-	-	-
TOTAL	**696,272,035,451**	**696,272,035,451**	**595,229,377,622**	**490,365,797,136**	**591,408,454,965**	**591,408,454,965**

Details of short-term bank borrowings are presented as follows:

Bank	Ending balance (VND)	Borrower	Type of security
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thang Long Branch	137,187,263,574	GCT Vietnam Group Joint Stock Company	Pledge of 5,996,940 SSC shares
Shinhan Viet Nam Bank – Pham Hung Branch	53,547,412,885	GCT Vietnam Group Joint Stock Company	Unsecured
CTBC Bank Co., Ltd Ho Chi Minh City Branch.	193,276,000,000	GCT Vietnam Group Joint Stock Company	Unsecured
BIDV Bank Branch Ba Thang February	39,127,595,551	GCT Vietnam Group Joint Stock Company	
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thang Long Branch	26,821,468,871	Southern Joint Stock Company	Unsecured
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Thap Branch	75,154,932,280	Vietnam Rice Co., Ltd.	Machinery, factory buildings and inventories
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Thang Long Branch	75,826,431,091	Vietnam Rice Co., Ltd.	Machinery, factory buildings and inventories
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thang Long Branch	45,330,931,199	Vietnam Agricultural Products Import and Export Investment Co., Ltd.	Unconditional and irrevocable payment guarantee of Vietnam Seed Group Joint Stock Company with all principal and interest obligations, up to 100 billion VND and of Vietnam Rice Co., Ltd. with all principal and interest obligations, up to 100 billion VND. Mortgage of all assets attached to land and machinery and equipment of the Center for Seed and Agricultural Products Processing of Vietnam Rice Co., Ltd. Inventories, goods in circulation and debt claims/property rights arising from the Company's commercial contracts.
Pan Group Joint Stock Company	50,000,000,000	GCT Vietnam Group Joint Stock Company	Unsecured
TOTAL	**696,272,035,451**		

15. Short-term trade payables

	Ending balance (VND)		Opening balance (VND)	
	Value	Amount capable of repayment	Value	Amount capable of repayment
Payables to contractors	536,310,674	536,310,674	536,310,674	536,310,674
Trade payables	50,972,794,110	50,972,794,110	79,873,772,714	79,873,772,714
Branch of Packaging and Joint Stock Company agriculture in Hung Yen	*4,184,734,690*	*4,184,734,690*		
VLC Packaging Joint Stock Company	*1,333,728,450*	*1,333,728,450*		
Cultivated Seed Co., Ltd.				
Wanchuan- China			*33,599,160,113*	*33,599,160,113*
- Other trade payables	*45,454,330,970*	*45,454,330,970*	*46,274,612,601*	*46,274,612,601*
Total	**51,509,104,784**	**51,509,104,784**	**80,410,083,388**	**80,410,083,388**

16. Short-term advances from customers

	Ending balance (VND)	Opening balance (VND)
Anh Thoai Agricultural and Fisheries Trading Service Co., Ltd.	1,401,800,000	1,540,893,491
Pham Ngoc Minh	1,338,255,000	2,730,715,000
Advances from customers	10,394,774,097	13,527,581,542
TOTAL	**13,134,829,097**	**17,799,190,033**

17. Accrued expenses

		Ending balance (VND)	Opening balance (VND)
a	**Short-term accrued expenses**	**24,328,026,751**	**30,356,854,482**
	Interest expense	32,056,941	
	Trade and settlement discounts	8,232,905,265	13,547,282,054
	Copyright acquisition costs	100,000,000	1,211,150,700
	Land lease expenses	7,366,797,784	7,184,881,792
	Other accrued expenses	8,596,266,761	8,413,539,936
b	**Long-term payables**	**32,493,682,910**	**32,496,583,632**
	Other long-term payables	1,158,590,800	1,158,590,800
	Deferred income tax liabilities	31,335,092,110	31,337,992,832

18. Taxes and other receivables/payables to the State

	Beginning of period	Amount payable during the period	Amount paid during the period	Ending balance
Value-added tax	775,006,797	1,548,565,031	1,692,067,934	631,503,894
Corporate income tax	27,912,337,415	8,568,185,368	28,484,468,316	7,996,054,467
Personal income tax	(2,644,536,131)	3,608,206,614	4,884,570,985	(3,920,900,502)
Other taxes	8,964,019,761	867,715,733	9,369,760,011	461,975,483
TOTAL	**35,006,827,842**	**14,592,672,746**	**44,430,867,246**	**5,168,633,342**
Of which:				
Taxes paid in advance	*(4,120,715,174)*			*(5,629,206,184)*
Taxes payable	*39,127,543,016*			*10,783,686,818*

19. Other payables

	Ending balance (VND)	Opening balance (VND)
Dividends payable	86,750,000	148,625,375
Interest payable	4,086,032,110	1,597,476,804
Trade union fee, social insurance	933,603,415	289,044,340
Severance allowance and payables to employees for taxes already paid	7,868,220,707	7,898,420,707
Social work support	3,040,000,000	3,040,000,000
Life insurance	10,652,398,306	
DAEWON CANTAVIL JOINT STOCK COMPANY (*)	23,816,250,000	23,816,250,000
CANTAVIL HOUSING DEVELOPMENT COMPANY LIMITED (**)	76,183,750,000	76,183,750,000
Other payables and amounts payable	6,574,484,078	6,060,246,079
Total	**133,241,488,616**	**119,033,813,305**

(*) Represents amounts advanced by partners to SSC under joint venture contracts and capital transfer agreements. As at 31 December 2025, these contracts had not been completed and the relevant parties were in the process of negotiating amendments to the contract terms.

(**) Represents the residual value of the Le Van Sy land plot voluntarily transferred by partners into SSC's bank account (although SSC had not requested and had not been notified by the partners before receipt of these funds). As at 31 March 2026, the change in land use purpose of the Le Van Sy land plot and other conditions of the capital contribution agreement had not yet been completed.

20. Other long-term payables

	Ending balance (VND)	Opening balance (VND)
Receive deposit	1,158,590,800	1,158,590,800
Total	**1,158,590,800**	**1,158,590,800**

21. Owners' equity

a. Statement of changes in owners' equity:

Unit: VND

This year	Share capital	Other owners' equity	Share premium	Treasury shares	Development investment fund	Undistributed earnings	Non-controlling interests	Total
Opening balance of current year	175,869,880,000	7958080000	331,245,527,850	(50,000,000)	553,630,432,503	358,200,813,202	93,790,160,871	1,520,644,894,426
Profit for the year						219,318,677,593	7,369,142,318	226,687,819,911
Appropriation to funds					37,584,167,788	(37,584,167,788)		
Appropriation to bonus and welfare fund						(23,833,011,344)	(572,071,944)	(24,405,083,288)
Social responsibility fund						(6,097,619,615)	(33,585,921)	(6,131,205,536)
Dividend distribution						(35,149,032,000)	(1,452,846,000)	(36,601,878,000)
Remuneration of the Board of Directors						(4,026,683,268)	(462,828,757)	(4,489,512,025)
Use of fund					(26,300,139,107)			(26,300,139,107)
Dissolution of subsidiary						(1,124,287,000)	342,982,990	(781,304,010)
Other increases/decreases						30,175	329	30,504
Closing balance of current year	**175,869,880,000**	**7,958,080,000**	**331,245,527,850**	**(50,000,000)**	**564,914,461,184**	**469,704,719,955**	**98,980,953,886**	**1,648,623,622,875**

Statement of changes in owners' equity (continued)

This year	Share capital	Other owners' equity	Share premium	Treasury shares	Development investment fund	Undistributed earnings	Non-controlling interests	Total
Opening balance	**175,869,880,000**	**7,958,080,000**	**331,245,527,850**	**(50,000,000)**	**564,914,461,184**	**469,704,719,955**	**98,980,953,886**	**1,648,623,622,875**
Profit for the year						41,162,244,027	(156,270,413)	41,005,973,614
Appropriation to funds					6,724,181,767	(6,724,181,767)		-
Appropriation to bonus and welfare fund.						(3,362,090,884)	(36,640,018)	(3,398,730,902)
Dividend distribution from profit						(35,149,032,000)	-	(35,149,032,000)
Remuneration of the Board of Directors						(541,500,000)	-	(541,500,000)
Use of fund					(5,881,332,546)			(5,881,332,546)
Other increases/decreases						(908,212,532)	(3)	(908,212,535)
Closing balance	**175,869,880,000**	**7,958,080,000**	**331,245,527,850**	**(50,000,000)**	**565,757,310,405**	**464,181,946,799**	**98,788,043,452**	**1,643,750,788,506**

b. Details of owners' contributed capital

	Ending balance (VND)	Opening balance (VND)
- Capital contribution of Pan Farm JSC	140,787,070,000	140,787,070,000
- Capital contribution of other shareholders	34,958,090,000	34,958,090,000
- Treasury shares	124,720,000	124,720,000
Total	**175,869,880,000**	**175,869,880,000**

c. Capital transactions with owners and dividend/profit distribution

	This period (VND)	Previous period (VND)
- Owners' invested capital	175,869,880,000	175,869,880,000
+ Opening contributed capital		
+ Increase in contributed capital during the year		
+ Decrease in contributed capital during the year		
+ Closing contributed capital	175,869,880,000	175,869,880,000

d. Shares

	This period	Previous period
- Number of registered ordinary shares for issuance, including:	17,574,516	17,574,516
+ Number of ordinary shares sold to the public	17,574,516	17,574,516
- Ordinary treasury shares	12,472	12,472

Par value of outstanding shares: VND 10,000/share

e. Dividends

	This year	Previous year
- Dividends declared after the end of the annual accounting period		
- Dividends declared on ordinary shares under the resolution of the annual General Meeting of Shareholders.	40%	40%

f. Development investment fund

	This period (VND)	Previous period (VND)
Opening balance	564,914,461,184	553,630,432,503
Appropriated during the year	6,724,181,767	
Utilized during the year	5,881,332,546	6,467,157,912
Closing balance	**565,757,310,405**	**547,163,274,591**

Funds are appropriated from undistributed post-tax profits in accordance with resolutions of the General Meeting of Shareholders. The Company has used part of the development investment fund for research activities, pilot production and business development.

7. Off-balance sheet items

	Ending balance	Opening balance
a. Assets held in custody (VND)		
b. Goods held in custody (VND)	52,474,990,000	58,017,150,000
c. Foreign currencies:		
- United States Dollar (USD)	2,782,162,24	2,782,162,24
- Euro (EURO)	11,674,92	11,674,92
- Chinese Yuan (CNY)	71,876,21	71,876,21
d. Written-off bad debts	11,153,521,184	11,547,556,119

VI. Additional information for items presented in the statement of profit or loss.

1. Total revenue from sales of goods and rendering of services

	This period (VND)	Previous period (VND)
Revenue from sale of goods	375,584,798,602	371,114,633,330
Revenue from rendering of services	7,580,848,500	7,618,411,972
Total	**383,165,647,102**	**378,733,045,302**

2. Revenue deductions

	This period (VND)	Previous period (VND)
Trade discounts	3,947,823,036	6,102,992,381
Sales allowances	198,069,880	-
Sales returns	16,110,588,469	4,446,721,174
Total	**20,256,481,385**	**10,549,713,555**

3. Cost of goods sold

	This period (VND)	Previous period (VND)
Cost of finished goods, goods sold and services rendered	257,654,782,061	257,213,973,563
Provision (reversal) for net inventory devaluation	360,258,295	234,105,933
Total	**258,015,040,356**	**257,448,079,496**

4. Finance income

	This period (VND)	Previous period (VND)
Foreign exchange gains	412,178,948	953,290,809
Interest on deposits and loans	8,117,884,449	2,693,993,978
Other finance income	227,373,609	185,348,586
Total	**8,757,437,006**	**3,832,633,373**

5. Finance expenses

	This period (VND)	Previous period (VND)
Interest expense	6,814,232,351	4,153,473,979
Foreign exchange losses	1,012,448,187	9,164,922
Settlement discounts	958,890,978	887,440,939
Total	**8,785,571,516**	**5,050,079,840**

6. Selling expenses and general and administrative expenses

	This period (VND)	Previous period (VND)
a. Selling expenses	**30,782,018,201**	**31,550,664,042**
Staff costs	3,628,788,837	3,313,285,273
Purchased services	5,588,181,278	9,167,751,482
Depreciation expense	1,321,144,876	1,068,648,412
Other selling expenses	20,243,903,210	18,000,978,875
b. Administrative expenses	**23,498,181,155**	**29,268,371,979**
Staff costs	8,553,434,389	7,842,049,117
Depreciation expense	2,779,944,887	3,354,885,287
Other general and administrative expenses	12,164,801,879	12,261,971,617
Goodwill amortization during the period	-	5,809,465,958

7. Other profit

	This period (VND)	Previous period (VND)
Other income	**132,502,651**	**7,705,256**
Other income	132,502,651	7,705,256
Other expenses	**369,137,726**	**531,498,628**
Penalty expenses	221,237,215	-
Other expenses	147,900,511	531,498,628
Total	**(236,635,075)**	**(523,793,372)**

8. Production and business expenses by nature

	This period (VND)	Previous period (VND) (restated)
Raw material costs	202,004,734,399	785,918,530,001
Labor costs	15,475,952,376	19,400,303,933
Depreciation of fixed assets	8,668,910,875	24,306,730,314
Purchased services costs	16,086,434,790	31,362,696,962
Other cash expenses	24,238,004,294	19,289,132,686
Total	**266,474,036,734**	**880,277,393,896**

9. Current corporate income tax expense

Current corporate income tax payable is determined based on taxable income for the current period. Taxable income of the Company and its subsidiaries differs from profit reported in the interim consolidated statement of profit or loss because taxable income does not include items of income taxable or expenses deductible for tax purposes in other periods, and also excludes items that are non-taxable or non-deductible for tax purposes. Current corporate income tax payable of the Company and its subsidiaries is calculated at tax rates enacted up to the end of the accounting period.

	This period (VND)	Previous period (VND)
Current year corporate income tax expense	8,554,032,660	8,279,085,817
Adjustment of prior-year CIT expense into current-year CIT expense	-	-
Deferred income tax	789,150,146	2,277,115,516

10. Basic earnings per share

Basic earnings per share is calculated by dividing profit or loss after tax attributable to holders of ordinary shares of the Company (after deducting dilution effects) by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share is calculated by dividing profit or loss after tax attributable to holders of ordinary shares of the Company (after adjustment for dividends on convertible preference shares and appropriations to the bonus and welfare fund) by the weighted average number of ordinary shares outstanding during the period and the weighted average number of ordinary shares that would be issued if all dilutive potential ordinary shares were converted into ordinary shares.

The Company uses the following information to calculate basic and diluted earnings per share.

	This period (VND)	**Previous period (VND)** (restated)
Profit after corporate income tax	41,162,244,027	37,012,190,206
Appropriation to bonus and welfare fund, remuneration of the BOD and Supervisory Board	(3,398,730,902)	
Profit after tax attributable to ordinary shareholders of the parent company	37,763,513,125	37,012,190,206
Weighted average ordinary shares outstanding (shares)	17,574,516	17,574,516
Basic earnings per share (VND/share)	2,149	2,106

VII. Additional information for items presented in the statement of cash flows.

1. **Actual borrowings received during the period**

	This period (VND)	**Previous period (VND)**
Borrowings received under normal loan agreements	595,229,377,622	693,939,883,736
Borrowings received in other forms		

2. Actual repayment of principal borrowings during the period

	This period (VND)	**Previous period (VND)**
Repayment of principal under normal loan agreements	490,365,797,136	114,251,236,330
Repayment of principal in other forms		

VIII. OTHER INFORMATION

1. Profit after tax

	This period (VND)	**Previous period (VND)**
Profit after tax	41,005,973,614	37,618,775,058
Total	**41,005,973,614**	**37,618,775,058**

Profit after tax in the first quarter of 2026 increased by 9,00% compared with the first quarter of 2025 as the Company continued to strengthen the management of input costs and operating expenses, leading to higher profit compared with the same period.

2. Transactions with related parties

List of related parties having control relationships and/or significant transactions with the Company during the period is as follows:

No.	*Related party*	*Relationship*
1	PAN Group Joint Stock Company	Ultimate parent company
2	PAN FARM Joint Stock Company	Parent company
3	PAN Consumer Goods Distribution Joint Stock Company	Affiliate
4	PAN HULIC Joint Stock Company	Affiliate
5	Vietnam Disinfection Joint Stock Company	Affiliate
5	COCO Food Trading Company Limited	Company related to a Member of the Board of Directors
5	SSI Fund Management Company Limited	Company related to a Member of the Board of DirectorsCompany related to a Member of the Board of Directors

List of members of the Board of Directors ("BOD"), the Board of Management and the Supervisory Board of the Company during the period includes:

Related party	*Position at the Company, relationship*
Ms. Nguyen Thi Tra My	Chairwoman of the Board of Directors
Ms. Le Thi Le Hang	Vice Chairwoman of the BOD, independent member
Ms. Nguyen Ngoc Anh	Member of the BOD, independent member
Mr Tran Dinh Long	Member of the BOD, independent member
Mr Nguyen Trung Dung	Member of the BOD, Deputy General Director
Mr Phan The Ty	Member of the Board of Directors, Deputy General Director (appointment of the Board of Directors on 16/04/2026)
Mr Tran Truong Tan Tai	Deputy General Director
Mr Duong Quang Sau	Deputy General Director
Mr Dang Van Vinh	Deputy General Director
Mr Nguyen Anh Tuan	Head of the Supervisory Board (dismissed on 16/04/2026)
Mr Do Dr Sy	Member of the Supervisory Board (dismissed on 16/04/2026)
Ms. Van Thi Ngoc Anh	Member of the Supervisory Board (dismissed on 16/04/2026)

Major transactions with related parties in this period and the previous period are as follows:

Related parties	***Relationship***	***Transaction***	**This period (VND)**	**Previous period (VND)**
PAN FARM Joint Stock Company	Parent company	Dividends declared		
		Dividends paid	28,157,414,000	28,157,414,000
		Sales		
PAN Group Joint Stock Company	Ultimate parent company	Interest receivable	1,526,849,316	1,232,876,712
		Interest received	2,890,410,960	1,671,232,876
		Short-term Borrowings	50,000,000,000	
		Loan principal recovery	100,000,000,000	
		Loan	100,000,000,000	
Vietnam Disinfection Joint Stock Company	Affiliate	Purchase of goods and services	206,976,600	
COCO Food Trading Company Limited	Company related to a Member of the Board of DirectorsCompany related to a Member of the Board of Directors	Purchase of goods and services	3,335,426,852	
SSI FUND MANAGEMENT CO., LTD	Company related to a Member of the Board of DirectorsCompany related to a Member of the Board of Directors	Purchase of services	1,820,000,000	

As at 31 March 2026 and 31 December 2025, balances of receivables and other payables with related parties were as follows:

Related parties	*Relationship*	*Transaction*	**Ending balance (VND)**	**Opening balance (VND)**
Short-term trade receivables				
Receivables				
PAN Group Joint Stock Company	Ultimate parent company	Loan receivables	100,000,000,000	100,000,000,000
	Ultimate parent company	Interest receivable on loans	298,082,192	1,661,643,836
	Ultimate parent company	Principal borrowings payable	50,000,000,000	
	Ultimate parent company	Interest payable	450,684,932	
PAN HULIC Joint Stock Company	Affiliate	Sales proceeds receivable		103,442,000
Vietnam Disinfection Joint Stock Company	Affiliate	Short-term trade payables		108,780,000
COCO Food Trading Company Limited	Company related to a Member of the Board of Directors	Short-term trade payables	1,6493546,352	25,802,000
SSI Fund Management Company Limited	Company related to a Member of the Board of Directors	Short-term trade payables	1,820,000,000	

Other transactions with related parties

Remuneration of the Board of Directors, Supervisory Board and Board of Management during the year:

Unit: VND

	Position	Ending balance (VND)	Opening balance (VND)
REMUNERATION OF THE BOARD OF DIRECTORS			
Ms. Nguyen Thi Tra My	Chairwoman of the Board of Directors		
Ms. Le Thi Le Hang	Vice Chairwoman of the Board of Directors, independent BOD member		
Ms. Nguyen Ngoc Anh	Independent BOD member		
Mr Tran Dinh Long	Independent BOD member		
Mr Nguyen Trung Dung	BOD member, Deputy General Director		
REMUNERATION OF THE SUPERVISORY BOARD			
Mr Nguyen Anh Tuan	Head of the Supervisory Board		
Mr Do Dr Sy	Member of the Supervisory Board		
Ms. Van Thi Anh Ngoc	Member of the Supervisory Board (appointed on 16/04/2025)		
INCOME OF THE COMPANY'S EXECUTIVE MANAGEMENT		**2,639,628,433**	**5,425,870,000**
Members of the executive management	Executive Chairperson, Deputy General Director, CFO, Chief Accountant	2,639,628,433	5.425.870.0

3. Commitments

Commitments relating to land rental

The Company is currently leasing land under operating lease contracts. At the end of the accounting period, future lease payments under these operating leases are presented as follows:

	This period (VND)	Previous period (VND)
Up to 1 year	10.049.649.696	4,317,827,747
Over 1 - 5 years	23.637.886.223	11,033,063,788
Over 5 years	103.888.910.158	57,657,898,970
Total	**137.576.446.076**	**73,008,790,505**

4. Events after the reporting period

On 16 April 2026, the General Meeting of Shareholders voted to dismiss members of the Supervisory Board from 16/04/2026 in line with the new management structure comprising the General Meeting of Shareholders, the Board of Directors and the General Director; the Board of Directors will establish an Audit Committee under the Board of Directors.

Other than the above event, no significant events occurred after the end of the accounting period that would require adjustment or disclosure in the Company's separate financial statements.

5. Comparative information

The comparative figures used are those presented in the financial statements for the operating period ended 31 December 2025 of Vietnam National Seed Group Joint Stock Company audited by Deloitte Vietnam Company Limited and Financial report for the first quarter of 2025.

Prepared on 24 April 2026

PREPARED BY	CHIEF ACCOUNTANT	CHAIRWOMAN OF THE BOARD OF DIRECTORS
		CÔNG TY CỔ PHẦN TẬP ĐOÀN GIỐNG CÂY TRỒNG VIỆT NAM * M.S.D.N: 0101449271 *
Nguyen Thi Nhu Quynh	Le Thanh Chung	Nguyen Thi Tra My

CÔNG TY CỔ PHẦN TẬP ĐOÀN GIỐNG CÂY TRỒNG VIỆT NAM

Digitally signed by CÔNG TY CỔ PHẦN TẬP ĐOÀN GIỐNG CÂY TRỒNG VIỆT NAM
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