

YEN BAI JOINT STOCK FOREST
AGRICULTURAL PRODUCTS AND
FOODSTUFF COMPANY

Stock Code: CAP

No: 125.../KT

Regarding information disclosure

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Yen Bai, May 12, 2025

Dear:

- State Securities Commission;
- Hanoi Stock Exchange (HNX).

1. Company Name: YEN BAI JOINT STOCK FOREST AGRICULTURAL PRODUCTS AND FOODSTUFF COMPANY
2. Stock Code: CAP
3. Registered Address: No. 279, Nguyen Phuc Street, Hong Ha Ward, Yen Bai City, Yen Bai Province
4. Telephone: 02163.862.278 - Fax: 02163.862.804
5. Person responsible for information disclosure: LuongQuocQuyen
6. Telephone: 0978.131.246
7. Type of Information Disclosure: ☐24 hours ☐72 hours ☐Unusual☐Onrequest
☒Periodic
8. Content of the disclosed information:
 - 8.1. Consolidated financial statements for the 6-month period of the fiscal year 2024-2025 (from October 1, 2024, to March 31, 2025), reviewed:
 - Balance sheet;
 - Income statement;
 - Cash flow statement;
 - Notes to the financial statements;
 - 8.2. Explanation content:
 - Official letter No. 125.../KT dated May 12, 2025, regarding the explanation of a 10% difference in net profit after tax compared to the same period of the previous year in the consolidated financial statements.
9. Website address where the full financial statements are published:
www.yfatuf.com.vn

We commit that the disclosed information above is true and accurate, and we fully accept legal responsibility for the content of the disclosed information.

Recipients:

- As above;
- File: Office.

**PERSON RESPONSIBLE FOR
INFORMATION DISCLOSURE**
CÔNG TY CỔ PHẦN
LÂM NÔNG SẢN
THỰC PHẨM
YÊN BAI
LuongQuocQuyen

YEN BAI JOINT STOCK FOREST
AGRICULTURAL PRODUCTS AND
FOODSTUFF COMPANY
Stock Code: CAP

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: 125/KT

Yen Bai, May 12, 2025

*Regarding the explanation of a 10%
difference in net profit after tax compared
to the same period of the previous year in
the reviewed consolidated financial
statements*

Dear:

- State Securities Commission;
- Hanoi Stock Exchange (HNX).

Pursuant to Clause 4, Article 14, Chapter III, Circular 96/2020/TT-BTC issued by the Ministry of Finance on November 16, 2020, I hereby explain the reasons for the change in net profit after tax for this period compared to the same period of the previous year as follows:

The consolidated financial statements of the Company for the 6-month period of the fiscal year 2024-2025 (from October 1, 2024, to March 31, 2025), reviewed, show the following results:

- | | | |
|---|---|---------------------|
| - Net profit after corporate income tax for the 2024-2025 fiscal year | : | 5.491.542.442 đồng |
| - Net profit after corporate income tax for the 2023-2024 fiscal year | : | 22.026.374.243 đồng |
| - Decrease in difference | : | 75% |

Reason:

- Cost of goods sold per unit of product increased compared to the same period last year.

- Selling price per unit of product decreased.

The above reasons resulted in a decrease in net profit after tax in the consolidated financial statements for this year compared to the same period last year.

Sincerely!

Recipients:

- As above;
- File: Office.



Nguyen Huy Thong

YEN BAI JOINT STOCK FOREST
AGRICULTURAL PRODUCTS AND
FOODSTUFF COMPANY

Stock Code: CAP

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: 127/CBTT

Yen Bai, May 12, 2025

Re: Disclosure of Reviewed
Financial Statements

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Dear: Hanoi Stock Exchange

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information on the securities market, Yen Bai Joint Stock Forest Agricultural Products And Foodstuff Company discloses the reviewed consolidated financial statements (covering the first 6 months of the fiscal year ending on September 30, 2025, reviewed by Nhan Tam Viet Auditing Company) to the Hanoi Stock Exchange as follows:

1. Name of the organization: YEN BAI JOINT STOCK FOREST AGRICULTURAL PRODUCTS AND FOODSTUFF COMPANY

- Stock code: CAP
- Address: House No. 279, Nguyen Phuc Street, Hong Ha Ward, Yen Bai City, Yen Bai Province
- Telephone: 02163.862278 Fax:
- Email: yfatuf@gmail.com Website: www.yfatuf.com.vn

2. Content of Disclosed Information:

- The consolidated interim financial statements for the first six months of the fiscal year ending on September 30, 2025, have been reviewed by Nhan Tam Viet Auditing Co., Ltd).

☐ Separate financial statements (for listed entities without subsidiaries and superior accounting units with affiliated units);

☐ Consolidated financial statements (for listed entities with subsidiaries);

☒ Combined financial statements (for listed entities with affiliated accounting units that have a separate accounting apparatus).

- Cases subject to explanation of causes:

+ The auditing organization issues an opinion other than an unqualified opinion on the financial statements (for reviewed financial statements):

☐ Yes

☒ No

Explanation document in cases of accumulation:

☐ Yes

☐ No

+ The net profit after tax in the reporting period shows a difference of 5% or more before and after the audit, or changes from a loss to a profit or vice versa (for reviewed financial statements):

☐ Yes

☒ No

Explanation document in cases of positive accumulation:

☐ Yes

☐ No

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

☒ Yes

☐ No

Explanation document in cases of positive accumulation:

☒ Yes

☐ No

+ The net profit after tax in the reporting period shows a loss, changing from profit in the corresponding period of the previous year to a loss in this period, or vice versa:

☐ Yes

☒ No

Explanation document in cases of positive accumulation:

☐ Yes

☐ No

This information has been disclosed on the company's website on May 12, 2025, at the following link: Website: [http://www.yfatuf.com.vn/investor relations](http://www.yfatuf.com.vn/investor%20relations).

3. Report on transactions with a value of 35% or more of total assets in 2024.

In cases where the listed entity has transactions, it is required to report all of the following details: None

- Transaction details:

- Transaction value/total asset value ratio of the enterprise (%) (based on the most recent annual financial statement);

- Transaction completion date:

We hereby commit that the disclosed information is true and accurate, and we fully accept legal responsibility for the content of the disclosed information.

Attached documents:

- Consolidated interim financial statements for the first six months of the fiscal year ending on September 30, 2025, reviewed by Nhan Tam Viet Auditing Co., Ltd;
- Explanation letter No. 125/KT..... regarding the difference in net profit after tax;

Recipients:

- As above;
- File: Office.

Authorized Person for Information Disclosure



Luong Quoc Quyen