

**YENBAI JOINT-STOCKS FOREST
AGRICULTURAL PRODUCTS AND
FOODSTUFF COMPANY**
Stock code: CAP

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 189/KT

Lao Cai, May 15, 2026

Regarding information disclosure

To:

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

1. Company Name: YENBAI JOINT-STOCKS FOREST AGRICULTURAL PRODUCTS AND FOODSTUFF COMPANY
2. Stock code: CAP
3. Head office address: No. 279, Nguyen Phuc Street, Yen Bai Ward, Lao Cai Province
4. Phone: 02163.862.278 - Fax: 02163.862.804
5. Information disclosure person: Luong Quoc Quyen
6. Phone: 0978.131.246
7. Information disclosure type: ☐ 24 hours ☒ 2 hour ☐ Unusual ☐ On request ☐ Periodic
8. Information disclosure content:
 - 8.1. Combined financial statements 6 months of fiscal year 2025-2026 (accounting period from October 1, 2025 to March 31, 2026):
 - Balance sheet;
 - Income statement;
 - Cash flow statement;
 - Notes to financial statements;

8.2. Explanation content: Official dispatch No. 187/KT dated May 15, 2026 on explaining the 10% difference in profit after tax compared to the same period last year in the combined financial statements reviewed.

9. We also address all financial statements at Website www.yfatuf.com.vn

We hereby commit that the information disclosed above is true and take full legal responsibility for the content of the disclosed information.

Recipient:

- As above;
- Archived: Office.

**INFORMATION DISCLOSURE
PERSON**



Luong Quoc Quyen

**YENBAI JOINT-STOCKS FOREST
AGRICULTURAL PRODUCTS AND
FOODSTUFF COMPANY**
Stock code: CAP

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 187/KT

Lao Cai, May 15, 2026

*Regarding the explanation of the 10%
difference in profit after tax compared to
the same period last year in the
combined financial statements reviewed*

To:

- 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. Yenbai Joint-stocks Forest Agricultural Products and Foodstuff Company would like to explain the reasons for the change in profit after tax of this period compared to the same period last year as follows:

The Company's combined financial statements 6 months of fiscal year 2025-2026 (from October 1, 2025 to March 31, 2026) reviewed has the following results:

- Profit after corporate income tax of fiscal : 29.760.732.896 VND
year 2025-2026
- Profit after corporate income tax of fiscal : 5.491.542.442 VND
year 2024-2025
- Reduction difference : 442%

Reason:


- Cost of goods sold per unit of product reduce compared to the same period.
- The price of cassava starch has increased.

The above reasons lead to the after-tax profit on the combined financial statements this year increasing compared to the same period last year.

Best regards!

Recipient:

- As above;
- Archived: Office.

COMPANY DIRECTOR


Nguyen Huy Thong

**YENBAI JOINT - STOCKS FOREST
AGRICULTURAL PRODUCTS AND
FOODSTUFF COMPANY**
Stock code: CAP

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: ~~188~~/CBTT

Lao Cai, May, 15, 2026

*Regarding the announcement of
financial statements reviewed*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, Yenbai Joint - Stocks Forest Agricultural Products and Foodstuff Company shall disclose information on the financial statements (FS) synthetic 6 months of the fiscal year 2025-2026 to the Hanoi Stock Exchange as follows:

1. Organization name: YENBAI JOINT - STOCKS FOREST AGRICULTURAL PRODUCTS AND FOODSTUFF COMPANY

- Stock code: CAP
- Address: No. 279, Nguyen Phuc Street, Yen Bai Ward, Lao Cai Province
- Contact phone number/Tel: 02163.862278 Fax:
- Email: yfatuf@gmail.com Website: www.yfatuf.com.vn

2. Information disclosure content:

- Financial statements synthetic 6 months of fiscal year 2025-2026.
 - ☐ Separate financial statements (listed organizations without subsidiaries and superior accounting units with affiliated units);
 - ☐ Consolidated financial statements (listed organizations has subsidiaries);
 - ☒ Combined financial statements (listed organizations has its own accounting unit and accounting apparatus).

- Cases that require explanation:

+ The auditing organization gives an opinion that is not an unqualified opinion on the financial statements (for the audited financial statements reviewed):

☐ Yes

☒ No

Explanatory document in case of integration:

☐ Yes

☐ No



+ The difference between pre- and post-audit profit in the reporting period is 5% or more, changing from loss to profit or vice versa (for audited financial statements reviewed):

☐ Yes

☒ No

Explanatory document in case of integration:

☐ Yes

☐ No

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

☒ Yes

☐ No

Explanatory document in case of integration:

☒ Yes

☐ No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period of the previous year to loss in this period or vice versa:

☐ Yes

☒ No

Explanatory document in case of integration:

☐ Yes

☐ No

This information was published on the company's website on: April 18, 2025 at the link: <http://www.yfatuf.com.vn/bao-cai-tai-chinh-tong-hop-quy-2-nien-do-2024-2025/>

3. Report on transactions with a value of 35% or more of total assets in 2025

In case listed organizations has transactions, please fully report the following contents: None

- Transaction content:

- Ratio of transaction value/total asset of the company (%) (based on the most recent year's financial statements);

- Transaction completion date:

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.

Attached documents:

- Combined financial statements 6 months of fiscal year 2025-2026;

- Explanation letter No... 187/KT Regarding the difference in profit after tax;

Recipient:

- As above;

- Archived: Office.

AUTHORIZED PERSON TO DISCLOSE INFORMATION



Lương Quốc Quyên