

**GIA LAI COFFEE
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Liberty - Happiness

No: 41/2026/CV-FGL

Gia Lai, August 12th, 2026

“Re: Explanation of Post-Tax Profit Regarding
the Loss in the Reporting Period”

To: HANOI STOCK EXCHANGE

Pursuant to Point b, Clause 4, Article 14, Chapter III of Circular No. 96/2020/TT-BTC issued on November 16, 2020, and effective from January 01, 2021, by the Ministry of Finance guiding information disclosure on the securities market, Gia Lai Coffee Joint Stock Company respectfully submits an explanation regarding the net loss reported in the reviewed financial statements period ending June 30, 2026.

Unit: VND	
Item	30/06/2026
Profit after Corporate Income Tax	(5,251,657,963)

The combined net profit after corporate income tax of Gia Lai Coffee Joint Stock Company for the reviewed financial statements period ending June 30, 2026, incurred a loss due to the following main factors:

In the financial statements for the fourth quarter of 2025, the company sold all inventory of green coffee beans from the previous crop year and recognized sales revenue. Furthermore, during Q1 and Q2 of 2026, the company had not yet generated revenue from green coffee bean sales (the company's primary revenue-generating item), as the green coffee harvesting season begins from October through December 2026.

Meanwhile, total general and administrative expenses of VND 3,869,877,885 and financial expenses (interest expenses on loan contracts with individuals and enterprises) of VND 2,105,286,200 were transferred to losses. Other income sources were too minor to offset this loss amount.

By this official letter, Gia Lai Coffee Joint Stock Company respectfully explains to the State Securities Commission of Vietnam regarding the net loss in the reviewed financial statements period ending June 30, 2026.

Recipient

- Board of Directors,
Supervisory Board;
- Finance and Accounting
Department;
- Filed in the Office.

GIA LAI COFFEE JOINT STOCK COMPANY



TỔNG GIÁM ĐỐC
Nguyễn Văn Tuấn