

**GIA LAI COFFEE
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM

Independence – Liberty - Happiness

No: 42/2026/CV-FGL

Gia Lai, August...^{12th}..., 2026

“Re: Explanation of a 5% or more in
Consolidated Profit after tax
before and after Audit”

To: HANOI STOCK EXCHANGE

Pursuant to Point c, 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 variance of 5% or more in combined net profit after corporate income tax (NPAT) before and after audit/review for the financial statements period ending June 30, 2026.

Unit: VNĐ

Item	After audit 30/06/2026	Before audit 30/06/2026	Variance	% Increase/ (Decrease)
Profit after corporate income tax	(5,251,657,963)	(7,548,959,350)	2,297,301,387	30.43%

The combined NPAT of Gia Lai Coffee Joint Stock Company for the reviewed financial statements period ending June 30, 2026, increased by 30.43% compared to the pre-audit numbers due to the following adjustments:

Following the review of the 6-month financial statements of 2026, the company adjusted the provision for doubtful debts from 100% down to 70% for the debt arising from the privatization finalization from previous years in accordance with applicable regulations. This pre- and post-audit difference reduced expenses by VND 1,277,964,290.

Following the review of the 6-month financial statements of 2026, the company adjusted the recognition rate of land rental expenses payable for 2026 under Notification No. 510/TB-GLA dated March 18, 2026, from 100% to 50%. This difference reduced expenses by VND 1,266,919,725, as the payment deadline for the 2nd installment (50% of the land rental amount) is October 31, 2026, which falls into the second half of 2026.

Additionally, after the financial review for the first 6 months of 2026, the company adjusted several other accounting entries as requested by the audit team to comply with current accounting regulations.

By this official letter, Gia Lai Coffee Joint Stock Company respectfully explains to the State Securities Commission of Vietnam regarding the decrease in net loss (increase in net profit after tax) of 5% or more in the reviewed financial statements period ending June 30, 2026, compared to pre-audit figures.

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