

No: 497/CBTT-SPC

Ho Chi Minh City, October 28, 2026

## PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

According to 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 securities market, Saigon Plant Protection Joint Stock Company hereby discloses the financial statements for Quarter 3 of 2026 to the Hanoi Stock Exchange as follows:

### 1. Organization Information:

- Name of the organization: SAIGON PLANT PROTECTION JOINT STOCK COMPANY
- Stock code: SPC
- Address: Nguyen Van Quy Street, Quarter 1, Tan Thuan Ward, Ho Chi Minh City
- Telephone: 028.38733295 Fax: 028.38733003
- Email: info@spchcmc.vn Website: www.spchcmc.vn

### 2. Disclosed Information:

#### - Quarter 3/2026 Financial Statements

☐ Separate Financial Statements (for listed organizations without subsidiaries or accounting units under a parent accounting entity);

☒ Consolidated Financial Statements (for listed organizations with subsidiaries);

☐ Combined Financial Statements (for listed organizations with dependent accounting units operating with independent accounting systems).

#### - Cases requiring explanation:

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

☒ Yes ☐ No

Explanation document in case of "Yes" selection:

☒ Yes ☐ No

+ Profit after tax in the reporting period shows a loss, transitioning from profit in the same period of the previous year to a loss in the current period, or vice versa:

☐ Yes ☒ No

Explanation document in case of "Yes" selection:

☐ Yes ☒ No

### 3. Report on transactions valued at 35% or more of total assets in Quarter 3 of 2026:

In Quarter 3 of 2026, the Company did not incur any transactions with a value equal to or greater than 35% of total assets.

This information was disclosed on the Company's website on 28/10/2026 at the following link: <http://spchcmc.vn/VN/Quan-He-Co-Dong.html>.

We hereby certify that the information disclosed above is truthful, and we take full legal responsibility for the content of the disclosed information.

#### Attachment:

- Separate and Consolidated Financial Statements for Q3/2026;

- Explanation document Q3/2026.

CÔNG TY  
CỔ PHẦN  
BẢO VỆ  
THỰC VẬT  
SÀI GÒN

Digitally signed by CÔNG TY CỔ  
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Organization representative  
Party authorized to disclose information.



Điền Quang Trung

**SAIGON PLANT PROTECTION  
JOINT STOCK COMPANY**

**THE SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom – Happiness**

No 496/CBTT-SPC  
Re: Explanation of profit after tax  
fluctuations Q3.2026

Ho Chi Minh City, October 28 2026

**To: Hanoi Stock Exchange**

According to the provisions of Circular No. 96/2020/TT-BTC dated 26/11/2020, issued by the Ministry of Finance, which provides guidelines on information disclosure in the stock market. Saigon Plant Protection Joint Stock Company (Securities code: SPC) hereby explains the fluctuations in the profit after tax indicator for Quarter 3 of 2026:

Unit: VND

| Items                                       | Quarter 3            | Quarter 3            | Difference between    |                 |
|---------------------------------------------|----------------------|----------------------|-----------------------|-----------------|
|                                             | Year 2026            | Year 2025            | 2026 and 2025         |                 |
| (1)                                         | (2)                  | (3)                  | (4)=(2)-(3)           | (5)=(4)/(3)     |
| <b>1. SEPARATE FINANCIAL STATEMENTS</b>     |                      |                      |                       |                 |
| Net revenue                                 | 104,947,272,022      | 97,493,391,320       | 7,453,880,702         | 7.65%           |
| Cost of goods sold                          | 80,374,675,132       | 78,540,231,299       | 1,834,443,833         | 2.34%           |
| Gross profit                                | 24,572,596,890       | 18,953,160,021       | 5,619,436,869         | 29.65%          |
| Financial income                            | 1,329,657,175        | 6,828,603,505        | -5,498,946,330        | -80.53%         |
| Financial expense                           | 2,528,129,515        | 5,720,806,239        | -3,192,676,724        | -55.81%         |
| Selling expense                             | 14,457,470,528       | 10,877,169,302       | 3,580,301,226         | 32.92%          |
| G&A expense                                 | 7,388,706,625        | 8,965,693,216        | -1,576,986,591        | -17.59%         |
| Profit before tax                           | 2,936,160,443        | 265,272,151          | 2,670,888,292         | 1006.85%        |
| <b>Profit after tax</b>                     | <b>3,127,510,965</b> | <b>265,272,151</b>   | <b>2,862,238,814</b>  | <b>1078.98%</b> |
| <b>2. CONSOLIDATED FINANCIAL STATEMENTS</b> |                      |                      |                       |                 |
| Net revenue                                 | 213,957,363,974      | 235,385,018,713      | -21,427,654,739       | -9.10%          |
| Cost of goods sold                          | 176,427,938,752      | 193,815,504,262      | -17,387,565,510       | -8.97%          |
| Gross profit                                | 37,529,425,222       | 41,569,514,451       | -4,040,089,229        | -9.72%          |
| Financial income                            | 1,709,380,486        | 3,655,519,596        | -1,946,139,110        | -53.24%         |
| Financial expense                           | 8,729,992,495        | 12,470,292,666       | -3,740,300,171        | -29.99%         |
| Selling expense                             | 20,176,240,740       | 17,157,169,343       | 3,019,071,397         | 17.60%          |
| G&A expense                                 | 8,437,617,947        | 9,806,382,078        | -1,368,764,131        | -13.96%         |
| Profit before tax                           | 3,836,144,384        | 6,302,247,230        | -2,466,102,846        | -39.13%         |
| <b>Profit after tax</b>                     | <b>3,217,935,221</b> | <b>5,248,508,190</b> | <b>-2,030,572,969</b> | <b>-38.69%</b>  |

**1. Separate Financial Statements**

The Company's profit after tax for the third quarter of 2026 increased significantly compared with the same period of the previous year. The interim separate statement of

income recorded an increase of 1,078.98%, equivalent to 2.86 billion VND. This growth was primarily attributable to a sharp increase in other profit and a reduction in finance costs, specifically:

- Other profit in the separate financial statements increased by 1.36 billion VND, mainly due to the Company's receipt of financial support and compensation from suppliers for product defects and losses incurred during the manufacturing process.
- Finance costs in the separate financial statements decreased by 55.81%, equivalent to 3.19 billion VND, as the Company focused on reducing its outstanding borrowings, thereby lowering interest expenses. In addition, cash payment discounts and interest expenses on deferred payments for purchases also decreased because of adjustments to the Company's sales policies. Furthermore, exchange rates remained stable during the period, and the Company proactively monitored exchange rate fluctuations to make appropriate import and export decisions, thereby reducing foreign exchange losses incurred during the period.

## 2. Consolidated Financial Statements

Despite the increase in profit after tax reported in the separate financial statements, the consolidated financial statements recorded a decrease of 38.69%, equivalent to 2.03 billion VND, compared with the same period of the previous year. This decrease was primarily attributable to fluctuations in raw material and fuel prices, as well as transportation costs, which resulted in a significant increase in the cost of sales of the Company's subsidiary in Cambodia. Consequently, the subsidiary incurred losses in July and September 2026. Meanwhile, the profit after tax of the other subsidiaries increased only slightly, which was insufficient to offset the losses incurred by the Cambodian subsidiary.

The above represents the Company's full explanation of changes in corporate profit after tax for Quarter 3 of 2026. ✓

### Recipients:

- As above;
- BOD & SB
- File Archive: F&A Dept (Han)

**CHIEF EXECUTIVE OFFICER**



**Đieu Quang Trung**

**CÔNG TY CỔ PHẦN BẢO VỆ THỰC VẬT SÀI GÒN**  
**Saigon Plant Protection Joint Stock Company**

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**INTERIM SEPARATE FINANCIAL STATEMENTS**  
**QUARTER 3.2026**

**\*2026\***

## INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: Viet Nam Dong

| ASSETS                                                     | Code       | 30/09/2026             | 01/01/2026             |
|------------------------------------------------------------|------------|------------------------|------------------------|
| <b>A. CURRENT ASSETS (100=110+120+130+140+150+160)</b>     | <b>100</b> | <b>228,146,466,555</b> | <b>269,749,537,348</b> |
| <b>I. Cash and cash equivalents</b>                        | <b>110</b> | <b>6,285,072,736</b>   | <b>6,811,520,084</b>   |
| 1. Cash                                                    | 111        | 6,285,072,736          | 4,811,259,810          |
| 2. Cash equivalents                                        | 112        |                        | 2,000,260,274          |
| <b>II. Short-term investments</b>                          | <b>120</b> | <b>-</b>               | <b>4,518,443,836</b>   |
| 1. Held-to-maturity investments                            | 123        | -                      | 4,518,443,836          |
| <b>III. Short-term receivables</b>                         | <b>130</b> | <b>71,399,997,460</b>  | <b>85,491,449,713</b>  |
| 1. Short-term trade receivables                            | 131        | 110,881,397,870        | 125,393,474,161        |
| 2. Short-term prepayments to suppliers                     | 132        | 1,506,567,216          | 2,124,624,936          |
| 3. Other short-term receivables                            | 135        | 1,394,099,105          | 1,369,837,875          |
| 4. Provision for short-term doubtful debts                 | 136        | (42,382,066,731)       | (43,396,487,259)       |
| <b>IV. Inventories</b>                                     | <b>140</b> | <b>135,371,714,536</b> | <b>158,212,406,736</b> |
| 1. Inventories                                             | 141        | 154,555,538,035        | 171,267,805,870        |
| 2. Provision for devaluation of inventories                | 142        | (19,183,823,499)       | (13,055,399,134)       |
| <b>V. Short-term biological assets</b>                     | <b>150</b> | <b>-</b>               | <b>-</b>               |
| <b>VI. Other short-term assets</b>                         | <b>160</b> | <b>15,089,681,823</b>  | <b>14,715,716,979</b>  |
| 1. Short-term deferred expenses                            | 161        | 1,258,742,975          | 870,632,908            |
| 2. Deductible VAT                                          | 162        | 12,640,735,257         | 13,053,560,356         |
| 3. Taxes and other receivables from the State budget       | 163        | 1,190,203,591          | 791,523,715            |
| <b>B. NON-CURRENT ASSETS (200=210+220+240+250+260+270)</b> | <b>200</b> | <b>57,784,220,616</b>  | <b>60,835,970,730</b>  |
| <b>I. Long-term receivables</b>                            | <b>210</b> | <b>406,950,914</b>     | <b>431,950,914</b>     |
| 1. Other long-term receivables                             | 215        | 406,950,914            | 431,950,914            |
| <b>II. Fixed assets</b>                                    | <b>220</b> | <b>19,025,636,493</b>  | <b>20,224,701,086</b>  |
| 1. Tangible fixed assets                                   | 221        | 16,611,158,933         | 17,769,604,276         |
| - Historical cost                                          | 222        | 130,687,204,654        | 130,950,501,563        |
| - Accumulated depreciation                                 | 223        | (114,076,045,721)      | (113,180,897,287)      |
| 2. Intangible fixed assets                                 | 227        | 2,414,477,560          | 2,455,096,810          |
| - Historical cost                                          | 228        | 4,167,451,250          | 4,167,451,250          |
| - Accumulated amortization                                 | 229        | (1,752,973,690)        | (1,712,354,440)        |
| <b>III. Long-term biological assets</b>                    | <b>230</b> | <b>-</b>               | <b>-</b>               |
| <b>IV. Investment properties</b>                           | <b>240</b> | <b>-</b>               | <b>-</b>               |
| - Historical costs                                         | 241        |                        |                        |
| - Accumulated depreciation (*)                             | 242        |                        |                        |
| <b>V. Long-term assets in progress</b>                     | <b>250</b> | <b>267,775,000</b>     | <b>267,775,000</b>     |
| 1. Construction in progress                                | 252        | 267,775,000            | 267,775,000            |
| <b>VI. Long-term investments</b>                           | <b>260</b> | <b>15,891,391,939</b>  | <b>15,891,391,939</b>  |
| 1. Investments in subsidiaries                             | 261        | 35,223,629,691         | 35,223,629,691         |
| 2. Provision for devaluation of long-term investments      | 262        | (19,332,237,752)       | (19,332,237,752)       |
| <b>VII. Other long-term assets</b>                         | <b>270</b> | <b>22,192,466,270</b>  | <b>24,020,151,791</b>  |
| 1. Long-term deferred expenses                             | 271        | 14,329,433,256         | 14,360,799,584         |
| 2. Deferred income tax assets                              | 272        | 7,863,033,014          | 9,659,352,207          |
| <b>TOTAL ASSETS (270 = 100 + 200)</b>                      | <b>270</b> | <b>285,930,687,171</b> | <b>330,585,508,078</b> |

## INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at September 30, 2026 (Continued)

Unit: Viet Nam Dong

| CAPITAL                                                             | Code       | 30/09/2026             | 01/01/2026             |
|---------------------------------------------------------------------|------------|------------------------|------------------------|
| <b>C. LIABILITIES (300=310+330)</b>                                 | <b>300</b> | <b>157,481,967,881</b> | <b>215,203,503,663</b> |
| <b>I. Current liabilities</b>                                       | <b>310</b> | <b>156,585,217,881</b> | <b>214,111,649,663</b> |
| 1. Short-term trade payables                                        | 311        | 45,324,117,788         | 78,213,351,547         |
| 2. Short-term prepayments from customers                            | 312        | 98,395,493             | 218,874,457            |
| 3. Dividend and profit payables                                     | 313        | 1,386,471,250          | 1,412,331,250          |
| 4. Taxes and other payables to State budget                         | 314        | 798,206,100            | 258,143,704            |
| 5. Payables to employees                                            | 315        | 20,271,320,746         | 12,287,582,148         |
| 6. Short-term accrued expenses                                      | 316        | 14,852,510,760         | 10,328,837,779         |
| 7. Other short-term payables                                        | 320        | 16,554,211,177         | 6,181,324,734          |
| 8. Short-term borrowings and finance lease liabilities              | 321        | 57,273,384,567         | 105,193,604,044        |
| 9. Bonus and welfare fund                                           | 322        | 26,600,000             | 17,600,000             |
| <b>II. Non-current liabilities</b>                                  | <b>330</b> | <b>896,750,000</b>     | <b>1,091,854,000</b>   |
| 1. Other long-term payables                                         | 338        | 896,750,000            | 1,091,854,000          |
| 2. Long-term borrowings and finance lease liabilities               | 339        |                        |                        |
| <b>D. OWNER'S EQUITY (400=410+430)</b>                              | <b>400</b> | <b>128,448,719,290</b> | <b>115,382,004,415</b> |
| <b>I. Owner's equity</b>                                            | <b>410</b> | <b>128,448,719,290</b> | <b>115,382,004,415</b> |
| 1. Contributed capital                                              | 411        | 105,300,000,000        | 105,300,000,000        |
| Ordinary shares with voting rights                                  | 411a       | 105,300,000,000        | 105,300,000,000        |
| 2. Preference shares                                                | 412        | 782,715,818            | 782,715,818            |
| 3. Development and investment funds                                 | 418        | 61,887,185,876         | 61,887,185,876         |
| 4. Retained earnings                                                | 421        | (39,521,182,404)       | (52,587,897,279)       |
| - Retained earnings accumulated till the end of the previous period | 421A       | (52,587,897,279)       | (58,516,778,167)       |
| - Retained earnings of the current period                           | 421B       | 13,066,714,875         | 5,928,880,888          |
| <b>TOTAL CAPITAL (430 = 300 + 400)</b>                              | <b>440</b> | <b>285,930,687,171</b> | <b>330,585,508,078</b> |

Approved on October 27, 2026

PREPARER



Dinh Hoang Phat

CHIEF ACCOUNTANT



Phung Thai Phuong Trang

LEGAL REPRESENTATIVE



Đieu Quang Trung

**INTERIM SEPARATE STATEMENT OF INCOME**  
 For the period from 1/1/2026 to 30/9/2026

Unit: Viet Nam Dong

| ITEMS                                                              | Code | QUARTER 3       |                | Cumulative from the beginning of the year to the end of the quarter |                               |
|--------------------------------------------------------------------|------|-----------------|----------------|---------------------------------------------------------------------|-------------------------------|
|                                                                    |      | Year 2026       | Year 2025      | From 01.01.2026 to 30.09.2026                                       | From 01.01.2025 to 30.09.2025 |
| 1. Revenue from sales of goods and rendering of services           | 01   | 105,164,205,517 | 99,918,181,931 | 353,953,704,426                                                     | 340,635,391,825               |
| 2. Revenue deductions                                              | 02   | 216,933,495     | 2,424,790,611  | 1,292,325,700                                                       | 9,662,627,279                 |
| 3. Net revenue from sales of goods and rendering of services       | 10   | 104,947,272,022 | 97,493,391,320 | 352,661,378,726                                                     | 330,972,764,546               |
| 4. Cost of goods sold and services rendered                        | 11   | 80,374,675,132  | 78,540,231,299 | 271,316,142,595                                                     | 261,837,700,014               |
| 5. Gross profit from sales of goods and rendering of services      | 20   | 24,572,596,890  | 18,953,160,021 | 81,345,236,131                                                      | 69,135,064,532                |
| 6. Gain/(loss) on liquidation or disposal of investment properties | 21   | -               | -              | -                                                                   | -                             |
| 7. Financial income                                                | 22   | 1,329,657,175   | 6,828,603,505  | 2,977,330,965                                                       | 12,116,770,571                |
| 8. Financial expense                                               | 23   | 2,610,331,360   | 5,720,806,239  | 7,216,474,751                                                       | 21,478,442,372                |
| In which: Interest expense                                         |      | 1,068,864,460   | 1,603,476,738  | 3,586,718,611                                                       | 5,555,188,989                 |
| 9. Selling expense                                                 | 25   | 14,457,470,528  | 10,877,169,302 | 43,574,462,264                                                      | 35,427,300,186                |
| 10. General and administrative expense                             | 26   | 7,388,706,625   | 8,965,693,216  | 21,348,361,314                                                      | 23,958,750,890                |
| 11. Net profit from operating activities                           | 30   | 1,445,745,552   | 218,094,769    | 12,183,268,767                                                      | 387,341,655                   |
| 12. Other income                                                   | 31   | 1,654,974,361   | 600,578,765    | 3,106,918,979                                                       | 2,385,026,559                 |
| 13. Other expense                                                  | 32   | 164,559,142     | 553,401,383    | 427,153,678                                                         | 1,212,991,236                 |
| 14. Other profit                                                   | 40   | 1,490,415,219   | 47,177,382     | 2,679,765,301                                                       | 1,172,035,323                 |
| 15. Total net profit before tax                                    | 50   | 2,936,160,771   | 265,272,151    | 14,863,034,068                                                      | 1,559,376,978                 |
| 16. Current corporate income tax expense                           | 51   |                 |                |                                                                     |                               |
| 17. Deferred corporate income tax expense                          | 52   | (191,350,522)   |                | 1,796,319,193                                                       | 286,551,470                   |
| 18. Profit after corporate income tax                              | 60   | 3,127,511,293   | 265,272,151    | 13,066,714,875                                                      | 1,272,825,508                 |

Approved on October 28, 2026

PREPARER



Dinh Hoang Phat

CHIEF ACCOUNTANT



Phung Thai Phuong Trang



Diem Quang Trung

**INTERIM SEPARATE STATEMENT OF CASH FLOWS**  
 (Direct method)  
 For the period from 1/1/2026 to 30/9/2026

Unit: Viet Nam Dong

| ITEMS                                                                        | Code | Cumulative from 01/01/2026 to 30/09/2026 | Cumulative from 01/01/2025 to 30/09/2025 |
|------------------------------------------------------------------------------|------|------------------------------------------|------------------------------------------|
| <b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>                               |      |                                          |                                          |
| 1. Proceeds from sales of goods and rendering of services and other revenues | 01   | 380,788,596,524                          | 402,982,488,249                          |
| 2. Cash paid to suppliers                                                    | 02   | (278,028,515,359)                        | (310,369,664,433)                        |
| 3. Cash paid to employees                                                    | 03   | (38,995,725,581)                         | (34,485,111,596)                         |
| 4. Interests paid                                                            | 04   | (3,569,447,908)                          | (5,702,739,210)                          |
| 5. Other receipts from operating activities                                  | 06   | 8,731,999,688                            | 7,714,789,118                            |
| 6. Other payments on operating activities                                    | 07   | (25,193,838,947)                         | (37,496,791,303)                         |
| <i>Net cash flow from operating activities</i>                               | 20   | <i>43,733,068,417</i>                    | <i>22,642,970,825</i>                    |
| <b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>                              |      |                                          |                                          |
| 1. Purchase or construction of fixed assets and other long-term assets       | 21   | (980,909,091)                            |                                          |
| 1. Proceeds from disposals of fixed assets and other long-term assets        | 22   | 135,000,000                              | 1,098,710,000                            |
| 2. Collection of loans and resale of debt instrument of other entities       | 24   | 4,500,000,000                            |                                          |
| 3. Interest and dividend received                                            | 27   | 12,218,839                               | 396,883,836                              |
| <i>Net cash flow from investing activities</i>                               | 30   | <i>3,666,309,748</i>                     | <i>1,495,595,836</i>                     |
| <b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>                             |      |                                          |                                          |
| 1. Proceeds from borrowings                                                  | 33   | 116,683,760,805                          | 198,852,380,321                          |
| 2. Repayment of principal                                                    | 34   | (164,603,980,282)                        | (219,794,078,028)                        |
| 3. Repayment of financial principal                                          | 35   |                                          | (262,004,948)                            |
| 4. Dividends and profits paid to owners                                      | 36   | (24,840,000)                             | -                                        |
| <i>Net cash flow from financing activities</i>                               | 40   | <i>(47,945,059,477)</i>                  | <i>(21,203,702,655)</i>                  |
| <b>Net cash flows in the period</b>                                          | 50   | <b>(545,681,312)</b>                     | <b>2,934,864,026</b>                     |
| <b>Cash and cash equivalents at the beginning of the period</b>              | 60   | <b>6,811,520,084</b>                     | <b>2,458,209,091</b>                     |
| <b>Effect of exchange rate fluctuations</b>                                  | 61   | <b>19,233,964</b>                        | <b>73,549,166</b>                        |
| <b>Cash and cash equivalents at the end of the period</b>                    | 70   | <b>6,285,072,736</b>                     | <b>5,466,622,283</b>                     |

PREPARER



Dinh Hoang Phat

CHIEF ACCOUNTANT



Phung Thai Phuong Trang

Approved on October 28, 2026



LEGAL REPRESENTATIVE  
 DIRECTOR

Dieu Quang Trung

## NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the period from 1/1/2026 to 30/9/2026

Unit: Viet Nam dong

## I. GENERAL INFORMATION OF THE COMPANY

## Form of capital ownership : Share capital

Saigon Plant Protection Joint Stock Company was established and operates under the Enterprise Registration Certificate No. 0300632232 issued by the Ho Chi Minh City Department of Planning and Investment (now the Ho Chi Minh City Department of Finance), which was first granted on June 14, 2008, and most recently amended for the eleventh time on September 03, 2025.

The Company's head office is located at: Nguyen Van Quy Street, Quarter 1, Tan Thuan Ward, Ho Chi Minh City, Vietnam.

The Company's registered charter capital is VND 105,300,000,000. As at September 30, 2026, the fully contributed charter capital amounted to VND 105,300,000,000, equivalent to 10,530,000 ordinary shares with a par value of VND 10,000 per share.

As at September 30, 2026, the total number of employees of the Parent Company and its subsidiaries was 284 (December 31, 2025: 287).

Business field: Manufacturing and Commercial Trading

## Business activities

Main business activities of the Company include:

- Manufacturing of pesticides and other chemical products used in agriculture
- Trading of chemicals (except highly toxic chemicals);
- Trading of fertilizers, veterinary drugs for aquatic animals, and plant protection drugs.

## Corporate structure

| Branch                             | Address              | Business activities                  |
|------------------------------------|----------------------|--------------------------------------|
| Ha Noi Branch                      | Ha Noi Capital       | Trading of plant protection products |
| Gia Lai Branch                     | Gia Lai province     | Trading of plant protection products |
| Dong Nai Branch                    | Dong Nai province    | Trading of plant protection products |
| Plant Protection Service Station   | Ho Chi Minh City     | Trading of plant protection products |
| Can Tho Branch                     | Can Tho City         | Trading of plant protection products |
| Saigon Plant Protection Enterprise | Ho Chi Minh City     | Trading of plant protection products |
| Myanmar                            | Yangon City, Myanmar | Trading of plant protection products |

## II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

The annual accounting period commences on January 1 and ends on December 31.

The Company maintains its accounting records in Vietnam Dong (VND).

## III. STANDARDS AND APPLICABLE ACCOUNTING POLICIES

*Applicable Accounting Policies: The Company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Ministry of Finance.*

*Declaration of compliance with Accounting Standards and Accounting System*

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with the regulations of each standard and supplementary document, as well as with current Accounting Standards and Accounting System.

## IV. THE COMPANY'S STANDARDS AND APPLICABLE

## 1. Basis for preparing financial statements

The separate financial statements are prepared under the historical cost principle.

The Company's separate financial statements are prepared based on summarizing operations and transactions arising at dependent cost-accounting member units and the Company's office.

The Users of this Interim Separate Financial Statements should study the Interim Separate Financial Statements combined with the Consolidated Financial Statements of the Company and its subsidiaries for the period from 1/1/2026 to 30/9/2026 in order to gain enough information regarding the financial position, operating results and cash flows of the Company.

## 2. Accounting Estimates

The preparation of the interim financial statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and the relevant statutory requirements relating to the preparation and presentation of interim financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and contingent liabilities as of the reporting date, and the reported amounts of revenue and expenses during the reporting period.

The significant estimates and assumptions applied in the preparation of these interim financial statements include:

- Allowance for doubtful receivables;
- Allowance for inventory obsolescence;
- Classification of, and impairment provision for, financial investments;
- Estimated useful lives of fixed assets;
- Amortization periods of prepaid expenses;
- Corporate income tax estimates.

The estimates and underlying assumptions are continually evaluated based on historical experience and other relevant factors, including expectations of future events that are considered reasonable under the prevailing circumstances and that may have a material impact on the Company's interim financial statements.

## 3. Cash and cash equivalents

Cash comprises cash on hand, demand deposits and monetary gold held as a reserve asset, exclusive of gold classified as inventories and used as raw materials for production of goods for sale.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

## 4. Financial investments

Investments in subsidiaries are initially recognized at cost in the accounting records. After initial recognition, these investments are carried at cost less any allowance for impairment losses.

Held-to-maturity investments comprise term deposits with banks (including treasury bills, promissory notes, and certificates of deposit), bonds, redeemable preference shares that the issuer is obligated to repurchase at a specified future date, loans, and other held-to-maturity investments. These investments are held until maturity for the purpose of earning periodic interest income.

Allowance for impairment of investments is recognized at the end of each reporting period as follows:

- Investments in subsidiaries: An impairment allowance is recognized when the investee incurs losses, based on the subsidiary's financial statements as of the date the impairment allowance is determined.
- Held-to-maturity investments: An impairment allowance is recognized based on the recoverability of the investment in accordance with the regulations governing the recognition of allowances for doubtful receivables under applicable laws.

## 5. Receivables

Receivables are monitored in detail by maturity, debtor, original currency, and other criteria as required for the Company's management purposes. Receivables are classified as current or non-current in the financial statements based on their remaining maturities as of the reporting date.

An allowance for doubtful receivables is recognized for receivables that are overdue in accordance with the terms specified in economic contracts, loan agreements, contractual commitments, or debt commitments, as well as for receivables that are not yet due but are considered unlikely to be recoverable. The allowance for overdue receivables is determined based on the original repayment schedule stipulated in the initial sales contracts, without taking into account any debt rescheduling or extensions agreed upon between the parties. An allowance is also recognized for receivables that are not yet due where the debtor has entered into bankruptcy or liquidation proceedings, has been declared missing or has absconded, or where the estimated loss is considered likely to occur.

## 6. Inventories

Inventories are initially recognized at cost, which comprises purchase costs, conversion costs, and other directly attributable costs incurred in bringing the inventories to their present location and condition. After initial recognition, at the date of the financial statements, inventories are carried at the lower of cost and net realizable value whenever the net realizable value is lower than cost.

Net realizable value is estimated based on the expected selling price of inventories less the estimated costs of completion and the estimated costs necessary to make the sale.

The cost of inventories is determined using the weighted average method.

Inventories are accounted for using the perpetual inventory system.

The value of work in progress at the end of the reporting period is determined based on the actual production costs incurred for each category of unfinished products.

An allowance for inventory obsolescence is recognized at the end of each reporting period for the excess of the cost of inventories over their net realizable value.

## 7. Fixed assets

Tangible fixed assets and intangible fixed assets are initially recognized at cost. During the course of use, tangible fixed assets and intangible fixed assets are carried at cost, accumulated depreciation or accumulated amortization, and net book value.

### Subsequent Measurement

If subsequent expenditure incurred after the initial recognition of tangible fixed assets increases the future economic benefits expected to be derived from the use of the tangible fixed assets beyond their originally assessed standard of performance, such expenditure is capitalized as an addition to the cost of the tangible fixed assets.

Other expenditure incurred after the tangible fixed assets have been put into use, such as repair, maintenance and overhaul costs, is recognized in the statement of profit or loss in the period in which the expenditure is incurred.

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

|                                        |               |
|----------------------------------------|---------------|
| - Buildings and architectural objects  | 05 - 25 years |
| - Machinery and equipment              | 03 - 10 years |
| - Means of transport                   | 05 - 09 years |
| - Management equipment and instruments | 03 - 08 years |
| - Other fixed assets                   | 05 - 06 years |
| - Land use rights                      | 50 years      |
| - Computer software                    | 03 years      |
| - Copyrights and patents               | 05 years      |

## 8. Construction in progress

Construction in progress comprises fixed assets under acquisition and construction that have not been completed as of the end of the accounting period and are recognized at cost. Such costs include construction costs, machinery and equipment installation costs, and other directly attributable costs.

## 9. Operating leases

Operating leases are leases of fixed assets under which substantially all the risks and rewards incidental to ownership of the assets remain with the lessor. Lease payments under operating leases are recognized in the statement of profit or loss on a straight-line basis over the lease term.

## 10. Deferred expenses

Deferred expenses are expenses incurred that relate to the operating results of multiple accounting periods and are allocated to operating results in subsequent accounting periods.

The recognition and allocation of long-term deferred expenses to production and business expenses of each accounting period are based on the nature and significance of each type of expense to select an appropriate allocation method and basis.

The Company's deferred expenses include:

Prepaid land costs comprise prepaid land rental, including costs related to leased land for which the Company has obtained the Land Use Right Certificate but which do not qualify for recognition as intangible fixed assets in accordance with Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on April 25, 2013 guiding the management, use and depreciation of fixed assets, and other costs incurred in connection with securing the use of leased land. These costs are recognized in the statement of profit or loss on a straight-line basis over the land lease term.

Tools and supplies comprise assets held by the Company for use in the normal course of business, with the cost of each asset being less than VND 30 million and therefore not qualifying for recognition as fixed assets under the prevailing regulations. The cost of tools and supplies is allocated on a straight-line basis over a period ranging from 03 months to 36 months.

- Warehouse rental expenses are recognized at cost and allocated on a straight-line basis over a period not exceeding 12 months.

- Major repair expenses are allocated on a straight-line basis over a period ranging from 24 months to 36 months.

- Other long-term deferred expenses comprise software service costs and are allocated on a straight-line basis over a period ranging from 24 months to 36 months.

## 11. Payables

Payables are monitored by payment term, creditor, original currency, and other factors in accordance with the Company's management requirements. Payables are classified as current or non-current in the financial statements based on their remaining terms as of the reporting date.

## 12. Dividends and profit payable

Dividends and profits payable (in cash or non-cash assets) are recognized when the Company has no discretion to avoid the obligation to pay dividends or distribute profits to shareholders or capital contributors in accordance with the relevant laws and regulations.

## 13. Borrowings and finance lease liabilities

Borrowings and finance lease liabilities are monitored by lender, loan agreement, and repayment term of each borrowing and finance lease liability.

## 14. Borrowing costs

Borrowing costs are recognized as production and business expenses in the period in which they are incurred, except for borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, which are capitalized as part of the cost of such assets when the capitalization criteria specified in Vietnamese Accounting Standard No. 16 – Borrowing Costs are met. In addition, for specific borrowings obtained for the construction of tangible fixed assets or investment property, borrowing costs are capitalized even when the construction period is less than 12 months.

**15. Accrued expenses**

Amounts payable for goods and services received from suppliers or provided to customers during the reporting period but not yet paid, together with other payables such as sales discounts, promotional expenses and borrowing interest, are recognized as production and business expenses of the reporting period.

The recognition of accrued expenses as production and business expenses of the reporting period is made in accordance with the matching principle between revenue and expenses incurred during the period. Accrued expenses are subsequently settled based on the actual costs incurred. Any difference between the accrued amount and the actual costs incurred is adjusted by increasing or decreasing the expenses of the relevant departments.

**16. Owner's equity**

Owner's contributed capital is recognized based on the amount of capital actually contributed by the owners.

Share premium represents the difference between the par value of shares, the direct costs attributable to the issuance of shares, and the issue price of shares (including the reissuance of treasury shares). Share premium may be positive (where the issue price exceeds the par value of shares and the direct costs attributable to the share issuance) or negative (where the issue price is lower than the par value of shares and the direct costs attributable to the share issuance).

Undistributed earnings after tax reflect the Company's operating results (profit or loss) after corporate income tax, as well as the appropriation of profits or the treatment of accumulated losses.

**17. Revenue**

Revenue is recognized when it is probable that the economic benefits associated with the transaction will flow to the Company and the amount of revenue can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts, sales discounts, and sales returns. The following specific recognition criteria must also be satisfied before revenue is recognized:

*Revenue from the sale of goods*

- The significant risks and rewards of ownership of the products or goods have been transferred to the buyer;
- The Company no longer retains the right to manage the goods as the owner or exercise control over the goods.

*Revenue from the rendering of services*

- The stage of completion of the transaction at the reporting date can be determined.

*Financial income*

Revenue arising from interest, royalties, dividends, profit distributions and other financial income is recognized when the following two (2) conditions are simultaneously satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of revenue can be measured reliably.

Dividends and profit distributions are recognized when the Company's right to receive dividends or profit distributions arising from capital contributions is established.

**18. Revenue deductions**

Revenue deductions arising during the period from the sale of goods and the rendering of services include trade discounts, sales discounts and sales returns.

Sales discounts and sales returns arising in the same period in which the products or goods are sold are deducted from the revenue of the period in which they arise. Where products, goods or services have been sold in previous periods but the related revenue deductions arise in subsequent periods, such deductions are recognized as reductions of revenue in accordance with the following principle: if they arise before the issuance date of the separate interim financial statements, they are recognized as reductions of revenue in the separate interim financial statements for the reporting period (the previous period); if they arise after the issuance date of the separate interim financial statements, they are recognized as reductions of revenue in the period in which they arise (the subsequent period).

**19. Cost of goods sold and services rendered**

Cost of goods sold and services rendered comprises the total costs incurred for products, goods, materials sold and services rendered to customers during the period, including products and goods that have not yet been determined as sold.

**20. Items reducing the cost of goods sold arising during the period**

Items reducing cost of goods sold arising during the period include trade discounts, sales discounts, and sales returns.

Trade discounts, sales discounts, and sales returns arising in the same period in which products, goods, or services are sold are recognized as reductions of revenue in the period in which they arise. Where products, goods, or services have been sold in previous periods but the related revenue deductions arise in subsequent periods, such deductions are recognized as reductions of revenue in accordance with the following principle: if they arise before the issuance date of the separate financial statements, they are recognized as reductions of revenue in the separate financial statements for the reporting period (the previous period). If they arise after the issuance date of the financial statements, they are recognized as reductions of revenue in the period in which they arise (the subsequent period).

**21. Financial expenses**

Financial expenses include:

- Expenses or losses relating to financial investment activities;
- Interest expenses on borrowings, borrowing costs, interest on deferred payment purchases, and interest on finance leases;
- Settlement discounts granted to customers;
- Losses arising from the sale of foreign currencies and foreign exchange losses.

The above expenses are recognized based on the total amount incurred during the period and are not offset against financial income.

**22. Selling expenses and general and administrative expenses**

Selling expenses reflect the actual expenses incurred in the process of supplying goods and rendering services.

General and administrative expenses reflect the actual expenses incurred in the general administration of the Company.

**23. Disposal and liquidation of fixed assets**

Income from the disposal and liquidation of fixed assets is recognized in the interim statement of profit or loss when substantially all the risks and rewards incidental to ownership have been transferred to the purchaser.

Gains or losses arising from the disposal and liquidation of fixed assets are determined as the difference between the proceeds and the costs directly attributable to the disposal of the fixed assets and the net book value of the fixed assets. Such gains or losses are presented on a net basis in the Statement of profit or loss for the period.

**24. Corporate income tax**

**a) Deferred income tax assets and deferred income tax liabilities**

Deferred income tax assets are determined based on the total deductible temporary differences and the deductible amounts of tax losses and unused tax incentives carried forward to subsequent years. Deferred income tax liabilities are determined based on taxable temporary differences.

Deferred income tax assets and deferred income tax liabilities are determined using the current corporate income tax rate, based on the tax rates and tax laws that are effective as of the end of the accounting period.

Deferred income tax assets are recognized only to the extent that it is probable that sufficient future taxable profits will be available against which the deductible temporary differences can be utilized. Deferred income tax assets are reduced to the extent that it is no longer probable that the related tax benefits will be realized.

**b) Current corporate income tax expense and deferred corporate income tax expense**

Current corporate income tax expense comprises current corporate income tax expense determined in accordance with the Law on Corporate Income Tax. In particular:

- Current corporate income tax expense is determined based on taxable income for the period and the applicable corporate income tax rate for the current accounting period.
- Deferred corporate income tax expense is determined based on deductible temporary differences, taxable temporary differences and the applicable corporate income tax rate.
- Current corporate income tax expense is not offset against deferred corporate income tax expense.



c) *Current corporate income tax rate*

During the accounting period ended September 30, 2026, the Company applies a corporate income tax rate of 20% to its business activities subject to corporate income tax.

25. **Related parties**

Parties are considered to be related if one party can control or exercise significant influence over the other party in making financial and operating policy decisions. The Company's related parties include:

- Entities that directly, or indirectly through one or more intermediaries, control the Company, are controlled by the Company, or are under common control with the Company, including the parent company, subsidiaries and associates;
- Individuals who directly or indirectly hold voting rights in the Company and have significant influence over the Company, key management personnel of the Company, and close members of the families of such individuals;
- Entities in which the individuals referred to above directly or indirectly hold a substantial voting interest or over which they exercise significant influence;
- Other entities and individuals are identified as related parties in accordance with the prevailing laws and regulations.

V. **SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION**

1. **CASH AND CASH EQUIVALENTS**

|                  | 30/09/2026           | 01/01/2026           |
|------------------|----------------------|----------------------|
|                  | VND                  | VND                  |
| Cash             | 75,343,820           | 91,866,021           |
| Demand deposits  | 6,156,257,207        | 4,719,393,789        |
| Cash in transit  | 53,471,709           | -                    |
| Cash equivalents | -                    | 2,000,260,274        |
| <b>Total</b>     | <b>6,285,072,736</b> | <b>6,811,520,084</b> |

(\*) As at 30/09/2026, cash in transit represents amounts transferred by customers to the Company for payment but not yet credited to the Company's bank accounts. The Company received these amounts on 01/10/2026.

At September 30, 2026, the cash equivalents are deposits with term deposits, detail:

|                                                                              | Currency | Interest rate | 30/09/2026           | 01/01/2026           |
|------------------------------------------------------------------------------|----------|---------------|----------------------|----------------------|
| <i>Demand deposits</i>                                                       |          |               |                      |                      |
| Vietnam Bank for Agriculture and Rural Development - Ho Chi Minh City Branch | VND      | 0.20%         | 4,074,112,425        | 2,650,397,102        |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam - Sai Gon Branch    | VND      | 0.20%         | 948,322,752          | 1,287,904,697        |
| Others                                                                       |          |               | 1,133,822,030        | 781,091,990          |
| <b>Total</b>                                                                 |          |               | <b>6,156,257,207</b> | <b>4,719,393,789</b> |

2. **FINANCIAL INVESTMENTS**

a) *Held-to-maturity investments*

|                                                                           | 30/09/2026 |                    |           | 01/01/2026           |                      |           |
|---------------------------------------------------------------------------|------------|--------------------|-----------|----------------------|----------------------|-----------|
|                                                                           | Value      | Recoverable amount | Provision | Value                | Recoverable amount   | Provision |
|                                                                           | VND        | VND                | VND       | VND                  | VND                  | VND       |
| <i>Term deposit</i>                                                       |            |                    |           |                      |                      |           |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam - Sai Gon Branch | -          | -                  | -         | 4,500,000,000        | 4,500,000,000        | -         |
| <b>Total</b>                                                              | <b>-</b>   | <b>-</b>           | <b>-</b>  | <b>4,500,000,000</b> | <b>4,500,000,000</b> | <b>-</b>  |

b) *Invest in subsidiaries*

|                                                            | 30/09/2026            |            |                  | 01/01/2026            |            |                  |
|------------------------------------------------------------|-----------------------|------------|------------------|-----------------------|------------|------------------|
|                                                            | Value                 | Fair value | Provision        | Value                 | Fair value | Provision        |
|                                                            | VND                   | VND        | VND              | VND                   | VND        | VND              |
| Saigon-Lao Plant Protection Sole Co.Ltd (1)                | 19,332,237,752        | -          | (19,332,237,752) | 19,332,237,752        | -          | (19,332,237,752) |
| Saigon Plant Protection Joint Stock Company (Cambodia) (2) | 1,895,355,000         | -          | -                | 1,895,355,000         | -          | -                |
| Moc Hoa Joint Stock Trading Company                        | 13,996,036,939        | -          | -                | 13,996,036,939        | -          | -                |
| <b>Total</b>                                               | <b>35,223,629,691</b> | <b>-</b>   | <b>-</b>         | <b>35,223,629,691</b> | <b>-</b>   | <b>-</b>         |

The Company has not determined the fair value of these financial investments because the Vietnam Accounting Standards and the Vietnam Enterprise Accounting Regime do not provide specific guidance for determining fair value.

(1) According to the Revised Investment Certificate No. 2564/BKH-DTRNN/ĐC1 dated November 14, 2018, issued by the Ministry of Planning and Investment, the total investment capital of Saigon Plant Protection Joint Stock Company registered to invest abroad in Saigon-Lao Plant Protection Sole Co. Ltd. is 1,196,500 USD.

Project implementation progress: it has completed overseas investment procedures and is conducting commercial activities.

As at 30/09/2026, it has accumulated losses exceeding the owner's investment capital of 4,317,295,251 LAK (equivalent to 5,172,119,711 VND).

(2) According to the Outward Investment Certificate No. 201600113 registered for the 3rd adjustment on March 10, 2016, issued by the Ministry of Planning and Investment, the total investment capital of Saigon Plant Protection Joint Stock Company registered for overseas investment of Saigon Plant Protection Joint Stock Company (Cambodia) is 300,000 USD, equivalent to 4,950,000,000 VND (according to the exchange rate in 2008). The capital transferred abroad as of 30/09/2026 is 300,000 USD.

Project implementation status: Overseas investment procedures have been completed, and commercial business activities are underway.

| Name of Company                                        | Address           | Rate of Benefit | Voting Rate | Main Activities                                                                   |
|--------------------------------------------------------|-------------------|-----------------|-------------|-----------------------------------------------------------------------------------|
| Saigon-Lao Plant Protection Sole Co.Ltd                | Laos              | 100%            | 100%        | Trading of plant protection products                                              |
| Saigon Plant Protection Joint Stock Company (Cambodia) | Cambodia          | 100%            | 100%        | Trading of plant protection products                                              |
| Moc Hoa Joint Stock Trading Company                    | Tay Ninh province | 61.74%          | 61.74%      | Trading in general merchandise, petroleum products and plant protection products. |

## 3. TRADE RECEIVABLES

|                                                        | 30/09/2026             |                         | 01/01/2026             |                         |
|--------------------------------------------------------|------------------------|-------------------------|------------------------|-------------------------|
|                                                        | Book value             | Provision (*)           | Book value             | Provision               |
|                                                        | VND                    | VND                     | VND                    | VND                     |
| <b>Others</b>                                          | <b>69,717,630,928</b>  | <b>(16,441,511,117)</b> | <b>78,236,124,395</b>  | <b>(17,452,310,752)</b> |
| Shwe Dar Company Limited                               | 1,091,262,371          | (1,024,956,695)         | 1,117,175,188          | (1,055,403,459)         |
| Vo Hoang Dung Agent                                    | -                      | -                       | 925,436,778            | -                       |
| Truong Thi Hue Agent                                   | -                      | -                       | 2,438,000,900          | -                       |
| Dao Cong An Agricultural Supplies Store                | 1,829,468,542          | (1,829,468,542)         | 2,045,068,542          | (2,045,068,542)         |
| Long Huy Bao Trading Service Co., Ltd.                 | 3,275,568,294          | (3,275,568,294)         | 3,275,568,294          | (3,275,568,294)         |
| Nguyen Thanh Hung Agent                                | 3,386,983,683          | (3,386,983,683)         | 3,386,983,683          | (3,386,983,683)         |
| Others                                                 | 60,134,348,038         | (6,924,533,903)         | 65,047,891,010         | (7,689,286,774)         |
| <b>Related parties</b>                                 | <b>41,163,766,942</b>  | <b>(25,066,473,988)</b> | <b>47,157,349,766</b>  | <b>(25,066,473,988)</b> |
| Saigon-Lao Plant Protection Sole Co.Ltd                | 27,232,759,911         | (25,066,473,988)        | 38,656,784,952         | (25,066,473,988)        |
| Saigon Plant Protection Joint Stock Company (Cambodia) | 13,931,007,031         | -                       | 8,500,564,814          | -                       |
| <b>Total</b>                                           | <b>110,881,397,870</b> | <b>(41,507,985,105)</b> | <b>125,393,474,161</b> | <b>(42,518,784,740)</b> |

(\*) During the period, the Company reversed the allowance for doubtful receivables as certain customers fulfilled their payment commitments under scheduled debt recovery arrangements, thereby reducing the risk of uncollectible receivables. After reviewing and assessing the recoverability of receivables as of September 30, 2026, the Company determined that the required allowance was lower than that at the beginning of the period and accordingly reversed the allowance in accordance with the prevailing regulations.

## 4. SHORT-TERM ADVANCE

|                                                                             | 30/09/2026           |                      | 01/01/2026           |                      |
|-----------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
|                                                                             | Book value           | Provision            | Book value           | Provision            |
|                                                                             | VND                  | VND                  | VND                  | VND                  |
| <b>Others</b>                                                               | <b>419,760,000</b>   | <b>(419,760,000)</b> | <b>419,760,000</b>   | <b>(419,760,000)</b> |
| Close Friend Co., Ltd                                                       | 24,000,000           | -                    | 187,000,000          | -                    |
| Center for research - Consultation for Pesticide and Fertilizer Development | -                    | -                    | 706,343,475          | -                    |
| Lua Viet Tours Co., Ltd                                                     | 1,062,807,216        | (160,400,000)        | 811,521,461          | (160,400,000)        |
| Others                                                                      | -                    | -                    | -                    | -                    |
| <b>Total</b>                                                                | <b>1,506,567,216</b> | <b>(580,160,000)</b> | <b>2,124,624,936</b> | <b>(580,160,000)</b> |

## 5. OTHER RECEIVABLES

|                                              | 30/09/2026           |                      | 01/01/2026           |                      |
|----------------------------------------------|----------------------|----------------------|----------------------|----------------------|
|                                              | Book value           | Provision            | Book value           | Provision            |
|                                              | VND                  | VND                  | VND                  | VND                  |
| <b>a) Short-term</b>                         |                      |                      |                      |                      |
| Interest receivables from deposits and loans | -                    | -                    | -                    | -                    |
| Receivables from social insurance            | -                    | -                    | 6,958,129            | -                    |
| Advances                                     | 428,135,249          | -                    | 495,000,118          | -                    |
| Others                                       | 965,963,856          | (293,921,626)        | 867,879,628          | (297,542,519)        |
| <b>Total</b>                                 | <b>1,394,099,105</b> | <b>(293,921,626)</b> | <b>1,369,837,875</b> | <b>(297,542,519)</b> |
| <b>b) Long-term</b>                          |                      |                      |                      |                      |
| Deposits                                     | 406,950,914          | -                    | 431,950,914          | -                    |
| <b>Total</b>                                 | <b>406,950,914</b>   | <b>-</b>             | <b>431,950,914</b>   | <b>-</b>             |

## 6. DOUBTFUL DEBTS

|                                                                                                       | 30/09/2026            |                    | 01/01/2026            |                      |
|-------------------------------------------------------------------------------------------------------|-----------------------|--------------------|-----------------------|----------------------|
|                                                                                                       | Original cost         | Recoverable value  | Original cost         | Recoverable value    |
|                                                                                                       | VND                   | VND                | VND                   | VND                  |
| <b>Total value of receivables and debts that are overdue or not due but difficult to be recovered</b> |                       |                    |                       |                      |
| <b>Short-term receivables</b>                                                                         | <b>42,306,198,096</b> | <b>798,212,991</b> | <b>43,735,600,960</b> | <b>1,216,816,220</b> |
| Saigon-Lao Plant Protection Sole Co.Ltd                                                               | 25,066,473,988        | -                  | 25,066,473,988        | -                    |
| Nguyen Thanh Hung Agent                                                                               | 3,386,983,683         | -                  | 3,386,983,683         | -                    |
| Long Huy Bao Trading Service Co., Ltd.                                                                | 3,275,568,294         | -                  | 3,275,568,294         | -                    |
| Thien An Plant Protection Co., Ltd.                                                                   | 1,310,622,033         | -                  | 1,310,622,033         | -                    |
| Others                                                                                                | 9,266,550,098         | 798,212,991        | 10,695,952,962        | 1,216,816,220        |
| <b>Other receivables</b>                                                                              | <b>272,641,626</b>    | <b>-</b>           | <b>301,163,411</b>    | <b>3,620,892</b>     |
| Ho Ngoc Phuong                                                                                        | 141,888,836           | -                  | 141,888,836           | -                    |
| Others                                                                                                | 130,752,790           | -                  | 159,274,575           | 3,620,892            |
| <b>Short-term advance</b>                                                                             | <b>601,440,000</b>    | <b>-</b>           | <b>580,160,000</b>    | <b>-</b>             |
| Close Friend Co.,Ltd                                                                                  | 419,760,000           | -                  | 419,760,000           | -                    |
| Others                                                                                                | 181,680,000           | -                  | 160,400,000           | -                    |
| <b>Total</b>                                                                                          | <b>43,180,279,722</b> | <b>798,212,991</b> | <b>44,616,924,371</b> | <b>1,220,437,112</b> |

## 7. INVENTORIES

|                             | 30/09/2026             |                         | 01/01/2026             |                         |
|-----------------------------|------------------------|-------------------------|------------------------|-------------------------|
|                             | Original cost          | Provision               | Original cost          | Provision               |
|                             | VND                    | VND                     | VND                    | VND                     |
| <b>Goods on consignment</b> |                        |                         |                        |                         |
| Raw materials               | 59,831,905,892         | (3,667,750,311)         | 70,098,349,559         | (2,813,460,600)         |
| Tools, supplies             | 45,186,030             | -                       | 13,243,599             | -                       |
| Work in progress            | -                      | -                       | -                      | -                       |
| Finished goods              | 93,069,186,582         | (15,516,073,188)        | 97,735,939,178         | (10,241,938,534)        |
| <b>Goods</b>                | <b>1,609,259,531</b>   | <b>-</b>                | <b>3,420,273,534</b>   | <b>-</b>                |
| <b>Total</b>                | <b>154,555,538,035</b> | <b>(19,183,823,499)</b> | <b>171,267,805,870</b> | <b>(13,055,399,134)</b> |

Certain inventories are pledged as collateral for borrowings as of the end of the reporting period (see Note 12 – Short-term Borrowings and Finance Lease Liabilities).

The Company recognized an additional allowance for inventory obsolescence as the net realizable value of certain inventory items was lower than their original cost, primarily due to fluctuations in market prices, prolonged storage periods, or reduced market demand.

## 8. CONSTRUCTION IN PROGRESS

|                       | 30/09/2026    |                   | 01/01/2026    |                   |
|-----------------------|---------------|-------------------|---------------|-------------------|
|                       | Original cost | Recoverable value | Original cost | Recoverable value |
|                       | VND           | VND               | VND           | VND               |
| Procurement of assets | 267,775,000   | 267,775,000       | 267,775,000   | 267,775,000       |
| Total                 | 267,775,000   | 267,775,000       | 267,775,000   | 267,775,000       |

## 9. TANGIBLE FIXED ASSETS

|                              | Buildings and architectural objects | Machinery, equipment | Means of transport | Management equipment and instruments | Other fixed assets | Total           |
|------------------------------|-------------------------------------|----------------------|--------------------|--------------------------------------|--------------------|-----------------|
|                              | VND                                 | VND                  | VND                | VND                                  | VND                | VND             |
| Historical cost              |                                     |                      |                    |                                      |                    |                 |
| Beginning balance            | 61,886,184,161                      | 46,665,152,033       | 19,969,479,546     | 1,432,701,916                        | 996,983,907        | 130,950,501,563 |
| - Purchase in the period     | -                                   | 980,909,091          | -                  | -                                    | -                  | 980,909,091     |
| - Liquidation, disposal      | -                                   | (959,206,000)        | (285,000,000)      | -                                    | -                  | (1,244,206,000) |
| Ending balance of the period | 61,886,184,161                      | 46,686,855,124       | 19,684,479,546     | 1,432,701,916                        | 996,983,907        | 130,687,204,653 |
| Accumulated depreciation     |                                     |                      |                    |                                      |                    |                 |
| Beginning balance            | 52,516,784,708                      | 41,335,084,040       | 16,925,342,716     | 1,406,701,916                        | 996,983,907        | 113,180,897,287 |
| - Depreciation in the period | 773,315,402                         | 925,836,932          | 431,202,100        | 9,000,000                            | -                  | 2,139,354,434   |
| - Liquidation, disposal      | -                                   | (959,206,000)        | (285,000,000)      | -                                    | -                  | (1,244,206,000) |
| Ending balance of the period | 53,290,100,110                      | 41,301,714,972       | 17,071,544,816     | 1,415,701,916                        | 996,983,907        | 114,076,045,721 |
| Net carrying amount          |                                     |                      |                    |                                      |                    |                 |
| On the first day of the year | 9,369,399,453                       | 5,330,067,993        | 3,044,136,830      | 26,000,000                           | -                  | 17,769,604,276  |
| On the last day of the year  | 8,596,084,051                       | 5,385,140,152        | 2,612,934,730      | 17,000,000                           | -                  | 16,611,158,933  |

## 10. INTANGIBLE FIXED ASSETS

|                              | Land use rights | Computer software | Copyrights and patents | Total         |
|------------------------------|-----------------|-------------------|------------------------|---------------|
|                              | VND             | VND               | VND                    | VND           |
| Historical cost              |                 |                   |                        |               |
| Beginning balance            | 3,213,389,900   | 570,886,350       | 383,175,000            | 4,167,451,250 |
| Ending balance of the period | 3,213,389,900   | 570,886,350       | 383,175,000            | 4,167,451,250 |
| Accumulated depreciation     |                 |                   |                        |               |
| Beginning balance            | 758,293,090     | 570,886,350       | 383,175,000            | 1,712,354,440 |
| - Depreciation in the period | 40,619,250      | -                 | -                      | 40,619,250    |
| Ending balance of the period | 798,912,340     | 570,886,350       | 383,175,000            | 1,752,973,690 |
| Net carrying amount          |                 |                   |                        |               |
| On the first day of the year | 2,455,096,810   | -                 | -                      | 2,455,096,810 |
| On the last day of the year  | 2,414,477,560   | -                 | -                      | 2,414,477,560 |

## 11. DEFERRED EXPENSES

|                                 | 30/09/2026     | 01/01/2026     |
|---------------------------------|----------------|----------------|
|                                 | VND            | VND            |
| a) Short-term                   | 1,258,742,975  | 870,632,908    |
| Dispatched tools and supplies   | 309,680,651    | 272,146,603    |
| Repair expenses                 | 11,666,669     | 26,875,000     |
| Insurance premiums              | 160,734,291    | 201,887,176    |
| Warehouse rental costs          | 347,120,387    | 253,589,129    |
| Others                          | 429,540,977    | 116,135,000    |
| b) Long-term                    | 14,329,433,256 | 14,360,799,584 |
| Dispatched tools and supplies   | 139,906,956    | 91,111,114     |
| Repair expenses                 | 2,111,118,681  | 1,853,225,280  |
| Hiep Phuoc land rental cost (*) | 11,268,703,325 | 11,617,219,919 |
| Others                          | 809,704,294    | 799,243,271    |
| Total                           | 15,588,176,231 | 15,231,432,492 |

(\*) This is the prepaid land rental cost for an area of 42,123 m2 in Lot C1 - C2 in Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City, under the land use right lease contract No. 80-HD/DT.05 dated 27/06/2015, and the Appendix to Contract No. 09 dated 28/07/2008 between Saigon Plant Protection Joint Stock Company and Tan Industrial Development Joint Stock Company. The lease term is 44 years from June 27, 2005. This land use right lease agreement has been pledged as collateral for bank borrowings (see Note 12 for details).

## 12. SHORT-TERM BORROWINGS AND FINANCE LEASE LIABILITIES

|                                                                               | 30/09/2026     | During the period |                 | 01/01/2026      |
|-------------------------------------------------------------------------------|----------------|-------------------|-----------------|-----------------|
|                                                                               | VND            | Increase          | Decrease        | VND             |
| (1) Vietnam Bank for Agriculture and Rural Development - HCMC Branch (1)      | 57,257,384,567 | 115,437,682,909   | 142,073,632,951 | 83,893,334,609  |
| (2) Joint Stock Commercial Bank for Foreign Trade of Vietnam - Sai Gon Branch | -              | 1,246,077,896     | 22,530,347,331  | 21,284,269,435  |
| (3) Personal Loan                                                             | 16,000,000     | -                 | -               | 16,000,000      |
| Total                                                                         | 57,273,384,567 | 116,683,760,805   | 164,603,980,282 | 105,193,604,044 |

Detailed information relating to the short-term borrowings is presented below:

| No  | Contract                                                         | Credit Limit    | Annual Interest Rate                 | Loan Term                            | Maturity Date                        | Purpose of Borrowing                                                                                                                              | Collateral (*)                                                                                                                                                                                                                                                                                                                                   | 30/09/2026     | 01/01/2026     |
|-----|------------------------------------------------------------------|-----------------|--------------------------------------|--------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
|     |                                                                  |                 |                                      |                                      |                                      |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                  | VND            | VND            |
| (1) | Vietnam Bank for Agriculture and Rural Development - HCMC Branch |                 |                                      |                                      |                                      |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                  |                |                |
|     | Credit Agreement No. 1700-LAV-202600269 dated June 4, 2026       | 200,000,000,000 | As specified in each drawdown notice | As specified in each drawdown notice | As specified in each drawdown notice | To supplement working capital for the trading of plant protection products and other business lines registered in accordance with applicable laws | Secured by the land use rights, ownership of residential house and other assets attached to land at Lots C1-C3, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City, pursuant to the Amendment and Supplement to the Mortgage Agreement on Land Use Rights and Assets Attached to Land No. 1700-LCL-201500653-03 dated May 8, 2026. | 57,257,384,567 | 83,893,334,609 |

### 13. SHORT-TERM TRADE PAYABLES

|                                                | 30/09/2026            | 01/01/2026            |
|------------------------------------------------|-----------------------|-----------------------|
|                                                | VND                   | VND                   |
| <i>Others</i>                                  | 42,353,524,316        | 74,097,545,243        |
| Eastchem Co., Ltd                              | 4,044,631,350         | 2,046,327,660         |
| Kolon Global Corporation                       | -                     | 4,448,217,280         |
| Qingdao Higrow Chemicals Co., Ltd              | 7,893,997,020         | -                     |
| Jiangsu Sinanyang International Group Co., Ltd | -                     | -                     |
| Cji Overseas Import and Export Ltd.            | 2,400,552,000         | 12,213,869,850        |
| Anhui Guangxin Agrochemical Co., Ltd           | 3,390,390,000         | 11,609,045,240        |
| Others                                         | 24,623,953,946        | 43,780,085,213        |
| <i>Related parties</i>                         | 2,970,593,472         | 4,115,806,304         |
| Nam Long Phat Production and Trading Co., Ltd  | 2,970,593,472         | 4,115,806,304         |
| <b>Total</b>                                   | <b>45,324,117,788</b> | <b>78,213,351,547</b> |

### 14. PREPAYMENTS FROM CUSTOMERS

|                                    | 30/09/2026        | 01/01/2026         |
|------------------------------------|-------------------|--------------------|
|                                    | VND               | VND                |
| <i>Others</i>                      | -                 | 39,623,329         |
| Ho Van Doan Household Business     | -                 | 70,453,425         |
| Tuan Thom Agricultural Cooperative | 98,395,493        | 108,797,703        |
| Others                             | 98,395,493        | 218,874,457        |
| <b>Total</b>                       | <b>98,395,493</b> | <b>218,874,457</b> |

### 15. DIVIDEND AND PROFIT PAYABLES

|                                  | 30/09/2026    | 01/01/2026    |
|----------------------------------|---------------|---------------|
|                                  | VND           | VND           |
| Dividend and profit payables (*) | 1,386,471,250 | 1,412,331,250 |
|                                  | 1,412,331,250 | 1,412,331,250 |

(\*) During the period, the Company reclassified the dividends and profit payable balance from "Other payables" to "Dividends and profit payable" in the Balance Sheet in order to comply with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance. This reclassification did not affect the Company's total liabilities.

### 16. TAX AND OTHER PAYABLES TO THE STATE BUDGET

|                          | Receivable Balance at Beginning of Year | Payable Balance at Beginning of Year | Amount Payable During the Period | Amount Paid During the Period | Receivable Balance at End of Period | Payable Balance at End of Period |
|--------------------------|-----------------------------------------|--------------------------------------|----------------------------------|-------------------------------|-------------------------------------|----------------------------------|
|                          | VND                                     | VND                                  | VND                              | VND                           | VND                                 | VND                              |
| Value-added tax          | 83,347,885                              | -                                    | 6,095,168,354                    | 6,433,141,964                 | 417,777,190                         | -                                |
| Domestic Value-added tax | 83,347,885                              | -                                    | -                                | 3,544,305                     | 86,892,190                          | -                                |
| Import Value-added tax   | -                                       | -                                    | 6,095,168,354                    | 6,429,597,659                 | 330,885,000                         | -                                |
| Export, import duties    | -                                       | -                                    | 66,652,260                       | 66,652,260                    | -                                   | -                                |
| Corporate income tax     | 652,461,130                             | -                                    | -                                | -                             | 652,461,130                         | -                                |
| Personal income tax      | -                                       | 247,488,853                          | 892,898,359                      | 1,260,352,483                 | 119,965,271                         | -                                |
| Land tax and land rental | 55,714,700                              | -                                    | 2,551,607,624                    | 1,697,686,824                 | -                                   | 798,206,100                      |
| Others                   | -                                       | 10,654,851                           | 6,445,485                        | 17,100,336                    | -                                   | -                                |
| <b>Total</b>             | <b>791,523,715</b>                      | <b>258,143,704</b>                   | <b>9,612,772,082</b>             | <b>9,474,933,867</b>          | <b>1,190,203,591</b>                | <b>798,206,100</b>               |

### 17. SHORT-TERM ACCRUED EXPENSES

|                                                | 30/09/2026            | 01/01/2026            |
|------------------------------------------------|-----------------------|-----------------------|
|                                                | VND                   | VND                   |
| Accrued interest expenses                      | -                     | 113,710,228           |
| Expenses for organizing the Lucky Draw Program | 2,687,500,000         | 6,461,114,250         |
| Advance discounts and promotions               | 11,133,763,893        | 3,213,579,830         |
| Waste treatment expenses                       | 939,633,575           | 536,933,471           |
| Others                                         | 91,613,292            | 3,500,000             |
| <b>Total</b>                                   | <b>14,852,510,760</b> | <b>10,328,837,779</b> |

## 18. OTHER PAYABLES

|                                         | 30/09/2026     | 01/01/2026    |
|-----------------------------------------|----------------|---------------|
|                                         | VND            | VND           |
| a) <i>Short-term</i>                    | 16,554,211,177 | 6,181,324,734 |
| Surplus of assets awaiting resolution   | 232,335,765    |               |
| Trade union fee                         | 209,066,486    | 89,784,103    |
| Social insurance                        | 798,230,973    |               |
| Health insurance                        | 141,755,941    |               |
| Unemployment insurance                  | 62,604,008     |               |
| Sales program payables                  | 977,079,181    | 1,434,751,199 |
| Margin interest                         | 24,515,052     | 28,668,475    |
| Shipping fee support                    | 49,142,687     | 128,982,842   |
| Payment discount                        | 46,305,597     | 73,823,107    |
| Receive exchange for customers          | 2,577,564,528  | 3,678,975,057 |
| Payables for borrowed money             | 8,497,406,804  |               |
| Others                                  | 2,938,204,155  | 746,339,951   |
| b) <i>Long-term</i>                     | 896,750,000    | 1,091,854,000 |
| Long-term deposits, collateral received | 896,750,000    | 1,091,854,000 |
| Total                                   | 17,450,961,177 | 7,273,178,734 |
| <i>Related parties</i>                  | 2,629,013      | 11,229,161    |
| Moc Hoa Joint Stock Trading Company     | 2,600,000      | 2,600,000     |
| Nong Phu Trading Co., Ltd.              | 29,013         | 8,629,161     |
| Total                                   | 2,629,013      | 11,229,161    |

## 19. OWNER'S EQUITY

a) *Changes in owner's equity*

|                                      | Contributed capital | Share premium | Development and investment funds | Retained Earnings | Total           |
|--------------------------------------|---------------------|---------------|----------------------------------|-------------------|-----------------|
|                                      | VND                 | VND           | VND                              | VND               | VND             |
| Beginning balance of previous period | 105,300,000,000     | 782,715,818   | 61,887,185,876                   | (58,531,778,167)  | 109,438,123,527 |
| Profit/(loss) for previous period    | -                   | -             | -                                | 5,928,880,888     | 5,928,880,888   |
| Remuneration of BoD                  | -                   | -             | -                                | 15,000,000        | 15,000,000      |
| Ending balance of previous period    | 105,300,000,000     | 782,715,818   | 61,887,185,876                   | (52,587,897,279)  | 115,382,004,415 |
| Beginning balance of current period  | 105,300,000,000     | 782,715,818   | 61,887,185,876                   | (52,587,897,279)  | 115,382,004,415 |
| Profit/(loss) for current period     | -                   | -             | -                                | 13,066,714,875    | 13,066,714,875  |
| Ending balance of this period        | 105,300,000,000     | 782,715,818   | 61,887,185,876                   | (39,521,182,404)  | 128,448,719,290 |

b) *Details of Contributed capital*

|                                  | Rate    | 30/09/2026      | 01/01/2026      |
|----------------------------------|---------|-----------------|-----------------|
|                                  |         | VND             | VND             |
| Saigon Agriculture Incorporation | 59.33%  | 62,470,000,000  | 62,470,000,000  |
| Others                           | 40.67%  | 42,830,000,000  | 42,830,000,000  |
| Total                            | 100.00% | 105,300,000,000 | 105,300,000,000 |

c) *Capital transactions with owners and distribution of dividends and profits*

|                                  | 30/09/2026      | 01/01/2026      |
|----------------------------------|-----------------|-----------------|
|                                  | VND             | VND             |
| Owner's contributed capital      |                 |                 |
| At the beginning of the period   | 105,300,000,000 | 105,300,000,000 |
| At the end of the period         | 105,300,000,000 | 105,300,000,000 |
| Distributed dividends and profit | (24,840,000)    | -               |

d) *Share*

|                                               | 30/09/2026 | 01/01/2026 |
|-----------------------------------------------|------------|------------|
|                                               | VND        | VND        |
| Quantity of Authorized issuing shares         | 10,530,000 | 10,530,000 |
| Quantity of issued shares                     | 10,530,000 | 10,530,000 |
| Common shares                                 | 10,530,000 | 10,530,000 |
| Quantity of outstanding shares in circulation | 10,530,000 | 10,530,000 |
| Common shares                                 | 10,530,000 | 10,530,000 |
| Par value per share (VND/share)               | 10,000     | 10,000     |

e) *Company's reserves*

|                                  | 30/09/2026     | 01/01/2026     |
|----------------------------------|----------------|----------------|
|                                  | VND            | VND            |
| Development and investment funds | 61,887,185,876 | 61,887,185,876 |
| Total                            | 61,887,185,876 | 61,887,185,876 |

20. OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Leased assets

The Company has entered into land lease agreements for the following locations:

| Leased Location                                                              | Purpose of Lease                                                                      | Area (m2)  | Lease Term                                                                                                                      | Lease Payment Method                                                          |
|------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|------------|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| - More than 5 years                                                          |                                                                                       |            |                                                                                                                                 |                                                                               |
| Tan Thuan Ward, Ho Chi Minh City                                             | Construction of manufacturing facilities, warehouses and a wastewater treatment plant | 7.720,8 m2 | From July 25, 2000 to January 1, 2046; the leased area was reduced pursuant to Decision No. 5236/QĐ-UBND dated October 11, 2005 | Annual land rental payments                                                   |
| Lots C1-C2, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City | Construction of manufacturing facilities and warehouses                               | 42.123 m2  | 44 years from June 27, 2005                                                                                                     | One-off upfront land rental payment                                           |
| Pleiku Ward, Gia Lai Province                                                | Construction of the Agricultural Supermarket Operations Center                        | 10.690 m2  | 50 years from November 24, 2005                                                                                                 | Land rental payable once or twice annually until the expiry of the lease term |
| Can Tho City                                                                 | Construction of an agrochemical distribution facility                                 | 3.640,5 m2 | From January 1, 2006 to October 1, 2045                                                                                         | From January 1, 2006 to October 1, 2045                                       |

b) Currency

|                 | 30/09/2026   | 01/01/2026 |
|-----------------|--------------|------------|
| US Dollar (USD) | 6,116.28     | 15,926.47  |
| Kyat (MMK)      | 1,348,152.00 | 362,152.00 |

c) Bad debts written off

|                                              | 30/09/2026     | 01/01/2026     |
|----------------------------------------------|----------------|----------------|
|                                              | VND            | VND            |
| Hai Anh - Phu Tho Plant Seed Company Limited | 5,336,218,777  | 5,336,218,777  |
| Pham Thu Ha Agent                            | 4,587,884,688  | 4,587,884,688  |
| Phuong Dong Store                            | 2,316,145,180  | 2,316,145,180  |
| Others                                       | 2,006,831,852  | 2,006,831,852  |
| Total                                        | 14,247,080,497 | 14,247,126,520 |

Reason for the write-off: The receivables had been outstanding for more than three years and had been fully provided for as doubtful debts. Certain significant receivables were brought before the court by the Company; however, enforcement was not possible as the debtors no longer had assets available for recovery.

VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE INTERIM STATEMENT OF INCOME

1. TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

|                                    | The first 9 months of 2026 | The first 9 months of 2025 |
|------------------------------------|----------------------------|----------------------------|
|                                    | VND                        | VND                        |
| Revenue from sale of goods         | 351,552,043,910            | 340,635,391,825            |
| Revenue from rendering of services | 2,401,660,516              | -                          |
| Total                              | 353,953,704,426            | 340,635,391,825            |

2. REVENUE DEDUCTIONS

|                              | The first 9 months of 2026 | The first 9 months of 2025 |
|------------------------------|----------------------------|----------------------------|
|                              | VND                        | VND                        |
| Sale discounts, Sale returns | 1,292,325,700              | 9,662,627,279              |
| Total                        | 1,075,392,205              | 7,237,836,668              |

3. COST OF GOODS SOLD

|                                          | The first 9 months of 2026 | The first 9 months of 2025 |
|------------------------------------------|----------------------------|----------------------------|
|                                          | VND                        | VND                        |
| Cost of goods sold                       | 265,108,917,726            | 254,540,049,445            |
| Cost of services rendered                | 78,800,504                 | 99,710,262                 |
| Provision for devaluation of inventories | 6,128,424,365              | 6,233,530,433              |
| Input VAT not deductible                 | -                          | 964,409,874                |
| Total                                    | 271,316,142,595            | 261,837,700,014            |

4. FINANCIAL INCOME

|                                                         | The first 9 months of 2026 | The first 9 months of 2025 |
|---------------------------------------------------------|----------------------------|----------------------------|
|                                                         | VND                        | VND                        |
| Interest income                                         | 12,218,839                 | 120,420,750                |
| Interest from deferred payment sale or payment discount | 25,500,000                 | -                          |
| Dividends or profits received                           | -                          | 4,070,831,992              |
| Gains on exchange difference in the period              | 2,907,207,463              | 7,320,117,851              |
| Gains on exchange difference at the period-end          | 32,404,663                 | 544,471,356                |
| Others                                                  | -                          | 60,928,622                 |
| Total                                                   | 2,977,330,965              | 12,116,770,571             |

5. FINANCIAL EXPENSES

|                                                              | The first 9 months of 2026 | The first 9 months of 2025 |
|--------------------------------------------------------------|----------------------------|----------------------------|
|                                                              | VND                        | VND                        |
| Interest expenses                                            | 3,586,718,611              | 5,555,188,989              |
| Payment discount or interests from deferred payment purchase | 415,719,581                | 5,517,842,445              |
| Interest on deposits and bets                                | 5,540,499                  | 15,486,284                 |
| Loss on exchange difference in the period                    | 3,191,223,456              | 10,377,862,648             |
| Loss on exchange difference at the period-end                | -                          | -                          |
| Others                                                       | 17,272,604                 | 12,062,006                 |
| Total                                                        | 7,216,474,751              | 21,478,442,372             |

6. SELLING EXPENSES

Raw materials  
Tools and supplies expenses  
Labour expenses  
Depreciation expenses  
Expenses from external services  
Other expenses in cash  
Total

| The first 9 months of 2026 | The first 9 months of 2025 |
|----------------------------|----------------------------|
| VND                        | VND                        |
| 4,296,962,781              | 3,172,761,787              |
| 168,153,561                | 162,714,852                |
| 24,156,507,931             | 20,440,129,117             |
| 590,819,719                | 648,540,593                |
| 7,125,198,144              | 7,699,603,892              |
| 7,236,820,128              | 3,303,549,945              |
| 43,574,462,264             | 35,427,300,186             |

7. GENERAL AND ADMINISTRATIVE EXPENSE

Raw materials  
Tool and equipment costs  
Labour expenses  
Depreciation expenses  
Tax, Charge, Fee  
Provision expenses  
Expenses from external services  
Other expenses in cash  
Total

| The first 9 months of 2026 | The first 9 months of 2025 |
|----------------------------|----------------------------|
| VND                        | VND                        |
| 244,380,920                | 269,384,623                |
| 290,239,488                | 170,898,710                |
| 13,739,737,807             | 12,107,630,013             |
| 75,203,249                 | 149,497,648                |
| 15,455,686                 | 65,099,931                 |
| (1,014,420,528)            | 1,537,663,639              |
| 4,145,927,570              | 4,444,053,962              |
| 3,851,837,122              | 5,214,522,364              |
| 21,348,361,314             | 23,958,750,890             |

8. OTHER INCOME

Gain from liquidation, disposal of fixed assets  
Income from barrel and scrap sales  
Warehouse rental income  
Income from product distribution franchise fees  
Others  
Total

| The first 9 months of 2026 | The first 9 months of 2025 |
|----------------------------|----------------------------|
| VND                        | VND                        |
| 192,727,272                | 1,246,257,546              |
| 415,352,171                | 509,256,719                |
| 344,711,073                | 493,818,184                |
| 550,000,000                |                            |
| 1,604,128,463              | 135,694,110                |
| 3,106,918,979              | 2,385,026,559              |

9. OTHER EXPENSES

Expenses for handling and destroying damaged and inferior products  
Fines for late payment and administrative violations of taxes  
Others  
Total

| The first 9 months of 2026 | The first 9 months of 2025 |
|----------------------------|----------------------------|
| VND                        | VND                        |
| 412,921,711                | 786,236,428                |
| 745,296                    | 59,075,215                 |
| 13,486,671                 | 367,679,593                |
| 427,153,678                | 1,212,991,236              |

11. BUSINESS AND PRODUCTIONS COST BY ITEMS

Raw materials  
Labour expenses  
Depreciation expenses  
Expenses from external services  
Other expenses in cash  
Total

| The first 9 months of 2026 | The first 9 months of 2025 |
|----------------------------|----------------------------|
| VND                        | VND                        |
| 226,317,393,819            | 196,256,316,617            |
| 57,628,883,987             | 47,097,294,751             |
| 2,179,973,684              | 2,148,882,803              |
| 19,219,766,310             | 18,096,447,434             |
| 13,674,485,602             | 15,071,128,316             |
| 319,020,503,402            | 278,670,061,931            |

VII. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF CASH FLOWS

- Actual proceeds from borrowings during the period  
Proceeds from borrowings under loan agreements
- Actual repayment of loan principal during the period  
Repayment of loan principal under loan agreements  
Repayment of finance lease liabilities

| The first 9 months of 2026 | The first 9 months of 2025 |
|----------------------------|----------------------------|
| 116,683,760,805            | 198,852,380,321            |
| (164,603,980,282)          | (219,794,078,028)          |
|                            | (262,004,948)              |

VIII. COMPARATIVE FIGURES

The comparative figures presented in the Separate Statement of Financial Position and corresponding Notes are derived from the audited Separate Financial Statements as at 31 December 2025. The comparative figures presented in the Separate Statement of Income, the Separate Statement of Cash Flows and corresponding Notes are derived from the Separate Financial Statements for the period from 1 January 2025 to 30 September 2025.

PREPARER

Dinh Hoang Phat

CHIEF ACCOUNTANT

Phung Thai Phuong Trang



