Model number 01-B

VIETNAM HERBS AND FOODS JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Liberty – Happiness

No.: 30/10 /CBTTHN-VHE

Hanoi, 30/ 10/ *2026*

REGULAR DISCLOSURE OF INFORMATION ON FINANCIAL REPORTS

Dear: Hanoi Stock Exchange

Implementing the regulations in Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Vietnam Herbs and Foods Joint Stock Company would like to announce financial statement information for quarter 3,2026 with the Hanoi Stock Exchange as follows:

1. Organization name: VIETNAM HERBS AND FOODS JOINT STOCK COMPANY

- Stock code: VHE
- Address: No. 277 Van Xuan street, O Dien commune, Hanoi
- Tel: (84.24) 448 16999
- Email: congbothongtin@vinaherbfoods.com
- Website: Vinaherbfoods.com

2. Content of published information:

- Financial statements for the quarter 3,2026

☐ Separate financial statements (listed organizations have no subsidiaries and no superior accounting unit with affiliated units);

☒ Consolidated financial statements (listed organizations have subsidiaries);

☐ General financial statements (listed organizations have accounting units under their own accounting department).

- Cases subject to explanation of reasons:

+ The auditing organization gives an opinion that is not a full acceptance opinion on the financial statements (for audited financial statements in 2025):

☐ Yes ☒ No

Written explanation in case of yes:

☐ Yes ☐ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after audit, moving from loss to profit or vice versa (for audited financial statements in 2025):

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN DƯỢC LIỆU VÀ THỰC PHẨM VIỆT NAM
Ký ngày: 30/10/2026 09:39:59

☐ Yes ☒ No

Written explanation in case of yes:

☐ Yes ☐ No

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

☒ Yes ☐ No

Written explanation in case of yes:

☒ Yes ☐ No

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

☐ Yes ☒ No

Written explanation in case of yes:

☐ Yes ☐ No

This information was published on the company's website on: 30/10/2026 at: https://vinaherbfoods.com/quan-he-co-dong/bao-cao-tai-chinh/

4. Report on transactions worth 35% or more of total assets in quarter 3,2026: None

In case a listed organization has transactions, please fully report the following contents:

- Transaction content:.....
- Proportion of transaction value/total asset value of the enterprise (%) (*based on the most recent annual financial statement*);.....
- Transaction completion date:.....

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

Organization representative
Legal representative/ Authorizing person to disclose information
(Sign, clearly state full name, position, and seal)

CÔNG TY CỔ PHẦN DƯỢC LIỆU VÀ THỰC PHẨM VIỆT NAM

CHỦ TỊCH HĐQT

Bùi Tiến Vinh

Attached documents:
- Consolidated Financial statements of quarter 3,2026

CONSOLIDATED FINANCIAL STATEMENTS

VIET NAM HERBS AND FOODS JOINT STOCK COMPANY

For the period from 01/01/2026 to 30/09/2026

CONTENTS

	Pages
Report of The Board of General Directors	02-03
Consolidated Statement of Financial Position	04-05
Consolidated Statement of Income	06
Consolidated Statement of Cash flows	07
Notes to the Consolidated Financial Statements	08-25

REPORT OF THE BOARD OF GENERAL DIRECTORS

THE COMPANY

Viet Nam Herbs and Foods Joint Stock Company which was established and operating activities under the Business License No. 0107409148 issued by Ha Noi Department of Investment and Planning for the first time on 25 April 2016, 7th re-registered on 3th October 2022.

The Company's head office is located at: No. 277 Van Xuan Street, O Dien Commune, Hanoi City.

BOARD OF MANAGEMENT, BOARD OF GENERAL DIRECTORS AND BOARD OF SUPERVISION

The members of The Board of Management during the fiscal Quarter and to the reporting date are:

Mr. Bui Tien Vinh	Chairman	
Mr. Tran Nhat Thanh	Member	
Mr. Nguyen The Hung	Member	
Mr. Nguyen Tai Duc	Member	
Mr. Nguyen Dinh Cong	Member	

The members of The Board of General Directors during the fiscal Quarter and to the reporting date are:

Mr. Nguyen The Hung	General Director	Resigned on June 23, 2026
Mr. Tran Nhat Thanh	General Director	Appointed on June 23, 2026

THE LEGAL REPRESENTATIVE

The legal representative of the Company during the period and to the reporting date is Mr. Bui Tien Vinh - Position: Chairman of the Board of Management

AUDITORS

Members of the Audit Committee under the Board of Management during the period and to the reporting are:

Mr. Nguyen Dinh Cong	Chairman
Mr. Nguyen Tai Duc	Member

STATEMENT OF THE BOARD OF GENERAL DIRECTORS' RESPONSIBILITY IN RESPECT OF

The Board of General Directors is responsible for the Consolidated Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the Quarter. In preparing those Consolidated Financial Statements, The Board of General Directors is required to:

- Establish and maintain an internal control system which is determined necessary by The Board of General Directors and Board of Management to ensure the preparation and presentation of Consolidated Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Consolidated Financial Statements;
- Prepare the Consolidated Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Consolidated Financial Statements;
- Prepare the Consolidated Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of General Directors is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Consolidated Financial Statements comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We, The Board of General Directors, confirm that the Consolidated Financial Statements give a true and fair view of the financial position at 30 September 2026, its operations and cash flows in the from 01/01/2026 to 30/09/2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and statutory requirements relevant to preparation and presentation of Consolidated Financial Statements.

Other commitments

The Board of General Directors pledges that the company complies with Decree No. 155/2020/NĐ-CP dated 31 December 2020 guiding on corporate governance of public companies and the company does not violate the obligations of information disclosure in accordance with the regulations of the Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by Ministry of Finance guiding the disclosure of information on Securities Market.

M.S.D.N: 0107409148 - C.T.C.P
CÔNG TY CỔ PHẦN DƯỢC LIỆU VÀ THỰC PHẨM VIỆT NAM

Bui Tien Vinh
Chairman
Hanoi, 29 October 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Code	ASSETS	Note	30/09/2026 VND	01/01/2026 VND
100	**A. CURRENT ASSETS**		**449,451,160,110**	**424,392,861,103**
110	**I. Cash and cash equivalents**	3	**3,740,196,101**	**5,144,456,238**
111	1. Cash		3,740,196,101	5,144,456,238
130	**III. Short-term receivables**		**115,858,678,043**	**95,564,210,961**
131	1. Short-term trade receivables	4	58,433,158,888	35,582,960,221
132	2. Short-term prepayments to suppliers		56,692,621,155	17,406,160,740
135	3. Other short-term receivables	6	732,898,000	42,575,090,000
140	**IV. Inventories**	7	**326,903,293,853**	**320,297,473,073**
141	1. Inventories		326,903,293,853	320,297,473,073
160	**V. Other short-term assets**		**2,948,992,113**	**3,386,720,831**
161	1. Short-term deferred expenses	9	349,906,163	307,462,299
162	2. Deductible VAT		2,599,085,950	3,079,258,532
200	**B. NON-CURRENT ASSETS**		**191,147,318,204**	**195,766,056,433**
220	**II. Fixed assets**		**190,008,041,622**	**195,310,993,491**
221	1. Tangible fixed assets	10	15,016,141,352	27,561,942,181
222	- *Historical costs*		*33,917,826,638*	*73,411,504,634*
223	- *Accumulated depreciation (*)*		*(18,901,685,286)*	*(45,849,562,453)*
224	2. Finance lease fixed assets	11	7,242,848,960	-
225	- *Historical costs*		*8,277,541,667*	-
226	- *Accumulated depreciation (*)*		*(1,034,692,707)*	-
227	3. Intangible fixed assets	8	167,749,051,310	167,749,051,310
228	- *Historical costs*		*168,051,670,358*	*168,051,670,358*
229	- *Accumulated amortization (*)*		*(302,619,048)*	*(302,619,048)*
250	**IV. Long-term assets in progress**		**494,041,442**	-
252	1. Construction in progress		494,041,442	-
270	**VI. Other long-term assets**		**645,235,140**	**455,062,947**
271	1. Long-term deferred expenses	9	645,235,140	455,062,947
280	**TOTAL ASSETS**		**640,598,478,314**	**620,158,917,541**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026
(continue)

Code	CAPITAL	Note	30/09/2026 VND	01/01/2026 VND
300	**C. LIABILITIES**		**256,373,290,409**	**243,233,404,217**
310	**I. Current liabilities**		**250,289,609,468**	**242,612,902,366**
311	1. Short-term trade payables	12	2,045,948,636	7,636,439,964
312	2. Short-term prepayments from customers		22,550,338	271,086,564
314	3. Short-term taxes and other payables to State budget	16	2,394,162,562	4,504,715,693
315	4. Payables to employees		257,459,017	262,173,714
316	5. Short-term accrued expenses	14	480,657,712	796,542,227
320	6. Other short-term payments	15	601,721,935	232,675,152
321	7. Short-term borrowings and finance lease liabilities	17	244,487,109,268	228,909,269,052
330	**II. Non-current liabilities**		**6,083,680,941**	**620,501,851**
339	1. Long-term borrowings and finance lease liabilities	17	5,884,416,199	421,237,109
341	2. Deferred income tax liabilities		199,264,742	199,264,742
400	**D. OWNER'S EQUITY**		**384,225,187,905**	**376,925,513,324**
410	**I. Owner's equity**	18	**384,225,187,905**	**376,925,513,324**
411	1. Contributed capital		331,400,000,000	331,400,000,000
411a	*Ordinary shares with voting rights*		*331,400,000,000*	*331,400,000,000*
412	2. Share Premium		(418,000,000)	(418,000,000)
415	3. Treasury shares (*)		(40,000)	(40,000)
416	4. Differences upon asset revaluation		677,500,123	677,500,123
420	5. Retained earnings		29,728,038,855	22,480,301,823
420a	*Retained earnings accumulated till the end of the previous period*		*21,879,105,658*	*4,887,873,658*
420b	*Retained earnings of the current year*		*7,848,933,197*	*17,592,428,170*
429	7. Non controlling interest		22,837,688,927	22,785,751,373
440	**TOTAL CAPITAL**		**640,598,478,314**	**620,158,917,541**

Nguyen Thi Giang	Pham Thi Anh	Bui Tien Vinh
Preparer	Chief Accountant	Chairman
Hanoi, 29 October 2026		

CONSOLIDATED STATEMENT OF INCOME

From 01/01/2026 to 30/09/2026

Code	ITEM	Note	3rd Quarter of 2026	3rd Quarter of 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
01	**1. Revenue from sales of goods and rendering of services**	19	**127,828,876,508**	**48,887,322,781**	**413,810,640,511**	**418,678,132,132**
02	2. Revenue deductions	20	3,480,000	-	89,560,000	-
10	**3. Net revenue from sales of goods and rendering of services**		**127,825,396,508**	**48,887,322,781**	**413,721,080,511**	**418,678,132,132**
11	**4. Cost of goods sold**	**21**	**118,752,552,712**	**40,064,184,797**	**382,313,719,637**	**385,101,025,554**
20	**5. Gross profit from sales of goods and rendering of services**		**9,072,843,796**	**8,823,137,984**	**31,407,360,874**	**33,577,106,578**
22	7. Financial income	22	444,952	6,357,069	37,110,397	26,296,375
23	8. Financial expense	23	6,262,023,288	4,111,395,279	16,464,043,016	10,193,582,381
24	*In which: Interest expenses*		*6,196,454,906*	*4,042,810,361*	*16,261,841,636*	*9,927,959,202*
25	9. Selling expenses	24	201,017,509	392,046,976	937,711,208	1,384,051,752
26	10. General and administrative expense	25	1,122,583,152	1,086,836,795	3,895,919,693	3,158,017,967
30	**11. Net profit from operating activities**		**1,487,664,799**	**3,239,216,003**	**10,146,797,354**	**18,867,750,853**
31	12. Other income	26	8,277,215,867	-	8,277,901,738	160,764,935
32	13. Other expense	27	8,412,912,798	10,902,978	8,780,573,300	100,738,184
40	**14. Other profit**		(135,696,931)	(10,902,978)	(502,671,562)	**60,026,751**
50	**15. Total net profit before tax**		**1,351,967,868**	**3,228,313,025**	**9,644,125,792**	**18,927,777,604**
51	16. Current corporate income tax expenses	28	6,588,657	647,843,201	1,743,255,041	3,810,145,565
52	17. Deferred corporate income tax expenses		-	-	-	-
60	**18. Profit after corporate income tax**		**1,345,379,211**	**2,580,469,824**	**7,900,870,751**	**15,117,632,039**
61	**19. Profit after tax attributable to owners of the parent**		**1,343,659,026**	**2,580,429,173**	**7,848,933,197**	**15,072,288,557**
62	**20. Profit after tax attributable to non-controlling interest**		**1,720,185**	**40,652**	**51,937,554**	**45,343,482**
70	**21. Basic earnings per share**	**29**	**41**	**78**	**238**	**456**

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Nguyen Thi Giang
Preparer
Hanoi, 29 October 2026

Pham Thi Anh
Chief Accountant

M.S.D.N: 0107[illegible]48 - C.T.C.P
CÔNG TY CỔ PHẦN DƯỢC LIỆU VÀ THỰC PHẨM VIỆT NAM
THÀNH PHỐ HÀ NỘI

Bui Tien Vinh
Chairman

CONSOLIDATED STATEMENT OF CASH FLOWS

From 01/01/2026 to 30/09/2026

(Indirect method)

Code	ITEM	Note	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	*1. Profit before tax*		*9,644,125,792*	*18,927,777,604*
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and		5,113,064,942	5,116,066,255
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		87,845	102,016,066
05	- Gains / losses from investment		(1,791,536)	(5,176,340)
06	- Interest expense		16,261,841,636	9,825,942,329
08	*3. Operating profit before changes in working capital*		*31,017,328,679*	*33,966,625,414*
09	- Increase or decrease in receivables		(19,814,294,500)	(24,343,949,511)
10	- Increase or decrease in inventories		(6,605,820,780)	(104,298,741,467)
11	- Increase or decrease in payables (excluding interest payable/ corporate income tax payable)		(4,775,350,211)	9,410,970 785
12	- Increase or decrease in deferred expenses		(232,616,057)	(139,514,689)
14	- Interest paid		(16,195,004,124)	(9,717,139,672)
15	- Corporate income tax paid		(4,487,908,334)	(498,680,872)
17	- Other payments on operating activities		-	(202,073,440)
20	*Net cash flows from operating activities*		*(21,093,665,327)*	*(95,822,503,452)*
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(608,341,442)	(1,108,123,163)
27	2. Interest and dividend received		1,791,536	5,176,840
30	*Net cash flows from investing activities*		*(606,549,906)*	*(1,102,946,323)*
	III CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		387,851,280,484	332,248,360,211
34	2. Repayment of principal		(366,810,261,178)	(234,538,318,427)
35	3. Repayment of financial principal		(744,976,365)	-
40	*Net cash flows from financing activities*		*20,296,042,941*	*97,710,041,784*
50	**Net cash flows in the year**		**(1,404,172,292)**	**784,592,009**
60	**Cash and cash equivalents at the beginning of the period**		**5,144,456,238**	**686,704,641**
61	Effect of exchange rate fluctuations		(87,845)	(171,426)
70	**Cash and cash equivalents at the end of the period**	3	**3,740,196,101**	**1,471,125,224**

Nguyen Thi Giang	**Pham Thi Anh**	**Bui Tien Vinh**
Preparer	Chief Accountant	Chairman
Hanoi, 29 October 2026		

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

From 01/01/2026 to 30/09/2026

1 . GENERAL INFORMATION OF THE COMPANY

Form of Ownership

Viet Nam Herbs and Foods Joint Stock Company which was established and operating activities under the Business License No. 0107409148 issued by Ha Noi Department of Investment and Planning for the first time on 25 April 2016, 7th re-registered on 31 October 2022.

The Company's head office is located at: No. 277 Van Xuan Street, O Dien Commune, Hanoi City.

The number of employees of the Company as at 30 September 2026 was 18 people.

Business field

Trading and producing healthy foods;

Business activities

Main business activities of the Company include:
- Export and trade of raw agricultural and forestry products;
- Production of healthy foods

Normal business and production cycle

The Company's operating cycle is the period of time from the purchase of raw materials involved in the production process to conversion into cash or assets easily converted into cash, usually no more than 12 months.

The Company's operation in the year that affects the Consolidated Financial Statements

As at 30 May 2024, through the transfer of shares, the Company becomes the parent company of Yen Bai Herbs and Foods Joint Stock Company.

- The Group's subsidiaries have consolidated in Consolidated Financial Statements as at 30/09/2026 include :

Name of company	Head office	Proportion	Proportion of voting	Principal activities
Yen Bai Herbs and Foods Joint Stock Company	Quyet Hung Village, Xuan Ai Commune, Lao Cai Province	85,00%	85,00%	Export and trade of agricultural products

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 1st January and ends as at 31st December.

The Company maintains its accounting records in VND.

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance and the Circular No. 202/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance guiding the preparation and presentation of Consolidated Financial Statements.

Declaration of compliance with Accounting Standards and Accounting System

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

2.3 . Basis for preparation of consolidated financial statements

Consolidated Financial Statements are prepared based on consolidating Separate Financial Statements of the Company and Financial Statements of its subsidiaries under its control as at 31 December annually. Control right is achieved when the company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Company. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Company and its subsidiaries.

The operating results of subsidiaries acquired or disposed during the year are included in the Consolidated financial statements from the effective date of acquisition or up to the effective date of disposal.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Consolidated financial statements.

Non – controlling interests

Non – controlling interests represents the portion of profit or loss and net assets of subsidiaries not held by the Company.

Profit and loss when there is a change in the Group's ownership in subsidiaries:

- In case the Parent company reduces their investment in subsidiaries without losing control over the subsidiaries: Profit/loss recorded into retained earnings in the Consolidated financial statements is the difference between the receipt from divestment and the total value of net assets transferred to non - controlling interests and corresponding goodwill.
- In case the Parent company reduces their investment in subsidiaries and loses control over the subsidiaries, the subsidiaries become associates: Profit/loss recorded in the Consolidated financial statements is the difference between the receipt from divestment and the total value of net assets transferred and remaining goodwill;
- In case subsidiaries raise additional capital from the owners when preparing Consolidated Financial Statements: the Parent company determines and presents the changes in its ownership and non - controlling interests in the net assets of the subsidiary before and after raising additional capital;
- In case of business combinations under common control: when transferring indirect subsidiaries to direct subsidiaries or vice versa, the Parent company determines and presents the changes in its ownership and non -controlling interests in the net assets of the subsidiary due to the changes of the ownership structure in subsidiaries.

2.4 . Foreign currency transactions

The foreign currency transactions during the year are translated into Vietnam Dong using the real exchange rate ruling at the transaction date. Real exchange rates are determined under the following principles:

Real exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Consolidated Financial Statements is determined under the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Company regularly conducts transaction;
- For receiving capital contribution: applying the bid rate of the bank where the Company opens an account to receive capital from investors on the date of capital contribution;
- For foreign currency deposited in bank, applying the bid rate of the bank where the Company opens its foreign currency accounts;
- For liability accounts, applying the offer rate of the commercial bank where the Company regularly conducts transaction.
- For purchasing assets or making immediate payments in foreign currency: applying the bid rate of the commercial bank where the Company makes the payment.

Real exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Consolidated Financial Statements is determined under the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Company regularly conducts transaction;

- For foreign currency deposited in bank, applying the bid rate of the bank where the Company opens its foreign currency accounts;
- For liability accounts, applying the offer rate of the commercial bank where the Company regularly conducts transaction.

All exchange differences arising from foreign currency transactions in the year and from revaluation of remaining foreign currency monetary items at the end of the year are recorded immediately to operating results of the accounting year.

2.5 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

2.6 . Business combination and goodwill

All business combinations shall be accounted for by applying the purchase method. The cost of a business combination includes the aggregate of the fair values, at the date of exchange, of assets given, liabilities incurred or assumed, and equity instruments issued by the acquirer, in exchange for control of the acquiree plus any costs directly attributable to the business combination. The acquiree's identifiable assets, liabilities and contingent liabilities in business combination are measured at their fair values at the at the acquisition date.

Goodwill arises on the business consolidation is initially measured at its cost, being the excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contigent liabilities. If the excess is negative (gain from bargain purchase), it is recognised immediately in the consolidated statement of income. After initial recognition, goodwill is measured at cost less accumulated armortisation. Goodwill is amortised on a straight-line basis during its estimated useful life over 10 years. Annually, the Group shall assess impairment loss of goodwill at subsidiaries, whether there is any indication that impaired loss of goodwill is higher than the goodwill allocated, the Group shall recognise the impaired loss immediately in year that incurred.

2.7 . Financial investments

Investments in subsidiaries, joint ventures and associates: During the year, the buyer determines the date of purchase and the cost of investments and implements accounting procedures in accordance with the Accounting Standards on "Business combination" and "Investments in joint ventures and associates".

Dividends received in the form of shares only monitor the number of shares received but do not record the increase in the value of the investment and financial income.

Provision for devaluation of investments is made at the end of the Quarter as follows:

- With regard to investments in trading securities, the provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date.
- With regard to investments held long-term (other than trading securities) without significant influence on the investee: If the investment is made in listed shares or the fair value of the investment is determined reliably, the provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, the provision shall be made based on the Financial Statements at the provision date of the investee.
- With regard to investments held to maturity, the provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.8 . Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

2.9 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

The cost of inventory is calculated by weighted average method.

Inventory is recorded by perpetual.

Provision for devaluation of inventories made at the end of the year is based on the excess of original cost of inventory over their net realizable value.

2.10 . Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Except for machinery, equipment used for production activities are depreciated (amortised) using the units of production depreciation method / declining balance method, Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	22	years
- Machinery, equipment	05 - 10	years
- Vehicles, Transportation equipment	06 - 08	years
- Office equipment and furniture	04 - 07	years
- Managerment software	06	years

2.11 . Investment properties

Investment property is recognised at historical cost.

Investment properties held for capital appreciation prior to 01 January 2015 are depreciated on a straight-line basis similar to other fixed assets, but from 01 January 2015 are not depreciated.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount. Investment properties are depreciated using the straight-line method with expected useful life as follows:

- Buildings	05 - 30	year
- Land use rights	05 - 30	year

An item of owner-occupied property or inventories only becomes an investment property when its use has changed, evidenced by commencement of stopping using that item and starting to operate leasing for the third party or completing the construction period. The investment property is transferred to owner-occupied property or inventories only where it undergoes a change in use, evidenced by commencement of starting using the assets by owner or development with a view to sale. The transferring from investment property to owner-occupied property or inventories will not change the original cost and carrying amount of asset as at the date of transfer.

2.12 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs. Construction in progress is not depreciated until the relevant assets are completed and put into use.

2.13 . Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to income statement on a straight-line basis over the period of the lease.

2.14 . Prepaid expenses

Prepaid expenses that are only related to production and business expenses of a fiscal year or a business cycle are recorded as short-term prepaid expenses and are included in production and business expenses during the period.

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria. Prepaid expenses are allocated gradually into operating expenses on the straight-line basis.

2.15 . Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company.

2.16 . Borrowings and finance lease liabilities

Borrowings and finance lease liabilities shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.17 . Borrowing costs

Borrowing costs include interest and other costs incurred directly related to the Company's loans.

Regarding joint liability borrowings attributable to the construction or production of a qualifying asset, the borrowing costs eligible for capitalization in each accounting period shall be determined based on the capitalization rate for weighted average accumulated costs incurred in the construction or production of such asset. The capitalization rate shall be calculated according to the weighted average interest rate of the unpaid borrowings in the year, except for specific borrowings for the purpose of acquiring a qualifying asset.

All other borrowing costs are recorded in the Consolidated Financial Statements when incurred.

2.18 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, etc. which are recorded as operating expenses of the reporting period.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.19 . Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Treasury shares are shares issued and bought-back by the issuing company itself. Treasury shares are uncancelled and shall be re-issued within the period as regulated by the law on securities. Treasury shares shall be recorded at the actual buyback price and presented on the Statement of Financial position as a decrease in owner's equity. Cost of Treasury shares when being re-issued or used to pay dividend, bonus, etc. shall be calculated using the weighted average method.

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profit appropriation or loss handling of the Company. The distribution of net profits is made when the net profit of the company does not exceed the net profit presented on Consolidated Financial Statements after eliminating the profits from cheap purchase. In case dividend payment or profit distribution for the owners exceeds the net profit, the difference shall be recorded as a decrease in contributed capital. Net profit can be distributed to investors based on capital contribution rate after being approved by General Meeting of Shareholders/Board of Management and after being appropriated to funds in accordance with the Company's Articles of Incorporation and Vietnamese statutory requirements.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Management and announcement of cut-off date for dividend payment of Vietnam Securities Depository Center.

2.20 . Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Financial income

Revenue arising from the used by the others of entity assets yielding interest, royalties and dividends shall be recognised when:
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.
- The amount of the revenue can be measured reliably
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
  The cost incurred or to be incurred in respect of the transaction can be measured reliably.

Financial income

Revenue arising from the used by the others of entity assets yielding interest, royalties and dividends shall be recognised when:

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

2.21 . Revenue deductions

Revenue deductions from sales and service provisions arising in the Quarter include: Trade discounts, sales allowances and sales return.

Trade discount, sales discount and sales return incurred in the same period of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

2.22 . Cost of goods sold

The recognition of cost of goods sold is matched against the revenue in the period and complies with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year.

2.23 . Financial expenses

Items recorded into financial expenses comprise:
The above items are recorded by the total amount arising in the year without offsetting against financial income.

2.24 . Corporate income tax

Current corporate income tax expenses and Deferred corporate income tax expenses.
Current corporate income tax expenses are determined based on taxable income during period, and current corporate income tax rate.

2.25 . Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Directors) by the weighted average number of ordinary shares outstanding during the year.

2.26 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Consolidated Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.27 . BUSINESS COMBINATION AND TRANSFERRING SECURITIES

On 31 May 2024, the Company acquisited 85% of shares of Yenbai Herbs and Foods Joint Stock Company ("YHF"), a joint stock company established under Vietnamese Enterprise Law under Business Registration Certificatee No. 5200938674 issued by Planning and Investment Department of Yen Bai Province dated 02 August 2023 and its amended certificates. The principal activities of Yenbai Herbs and Foods Joint Stock Company are exporting and trading of agricultural products. The Company acquisited this Company for enlarging the Company's business fields.

3 . CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
Cash on hand	3,606,881,329	365,297,430
Demand deposits	133,314,772	4,779,158,808
	3,740,196,101	**5,144,456,238**

4 . TRADE RECEIVABLES

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
- AVANTA HOLDINGS TRADING AND SERVICES COMPANY LIMITED	2,760,000,000	-	12,450,250,000	-
- Tuan Minh Trading And Production Company Limited	22,876,349,936	-	458,000,000	-
- LANG SON ORGANIC CINNAMON AND ANISE COOPERATIVE	11,775,000,000	-	18,793,215,000	-
- SENIMEX VIETNAM JOINT STOCK COMPANY	10,007,500,000	-	-	-
- VIET HA SPICES JOINT STOCK COMPANY	6,334,500,000	-	3,636,000,000	-
- YEN BAI SPICES JOINT STOCK COMPANY	1,215,000,000	-	-	-
- Others	3,464,808,952	-	245,495,221	
	58,433,158,888	**-**	**35,582,960,221**	**-**

5 . PREPAYMENTS TO SUPPLIERS

	30/09/2026	01/01/2026
	VND	VND
Crown Saigon Joint Venture Company Limited	-	22,468,740
Mr. Vu Van Chuong	-	4,000,000,000
Mr. Do Hong Tuan	-	4,000,000,000
Mr. Do Mai Lam	-	4,400,000,000
AASC Limited	-	85,000,000
Vietnam Cinnamon Anise Production and Export Joint Stock Company	19,970,750,000	-
Mr. Tran Van Thuoi	-	4,650,000,000
U&I PHUONG QUAN TRADING AND MANUFACTURING COMPANY LIMITED	410,670,000	-
Vien Son Agricultural and Forestry Products Cooperative	19,379,951,000	-
Northern Boiler and Thermal Equipment Co., Ltd.	75,000,000	75,000,000
Xuan Ai Green Agricultural Cooperative	16,245,733,800	-
	500,000,000	
Others	110,516,355	173,692,000
	56,692,621,155	**17,406,160,740**

6 . OTHER RECEIVABLES

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Mr. Nguyen Van Manh	-	-	42,525,000,000	-
VIETNAM JOINT STOCK COMMERCIAL BANK FOR INDUSTRY AND TRADE FINANCE LEASING COMPANY LIMITED	682,898,000			
Profit Station Business Consulting Company Limited	50,000,000	-	50,000,000	-
Others	-	-	90,000	-
	732,898,000	**-**	**42,575,090,000**	**-**

7 . INVENTORIES

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw materials	6,010,669,983	-	8,249,501,915	-
Tools, supplies	54,108,101	-	44,632,131	-
Finished goods	2,476,686,906	-	1,210,392,193	-
Goods	318,361,828,863	-	310,792,946,834	-
	326,903,293,853	**-**	**320,297,473,073**	**-**

8 . INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Other intangible fixed assets	Cộng
	VND	VND	VND	VND
Historical cost				
Beginning balance	167,749,051,310	210,000,000	92,619,048	168,051,670,358
Ending balance of the period	**167,749,051,310**	**210,000,000**	**92,619,048**	**168,051,670,358**
Accumulated depreciation				
Beginning balance	-	210,000,000	92,619,048	302,619,048
Ending balance of the period	**-**	**210,000,000**	**92,619,048**	**302,619,048**
Net carrying amount				
Beginning balance	167,749,051,310	-	-	167,749,051,310
Ending balance	**167,749,051,310**	**-**	**-**	**167,749,051,310**

In which:

- Carrying amount of intangible fixed assets pledged as collaterals for borrowings at the end of the year: VND 167,749,051,310

- Original cost of intangible fixed assets that are fully amortized but still in use at the end of the period: 302,619,048 VND.

Comprising 5 adjacent plots of land located at the Ma Tua area, Cluster 3, Ha Mo, Dan Phuong District, Hanoi (currently addressed a. No. 277 Van Xuan Street, O Dien Commune, Hanoi), with a total area of 499.4 m2. The land use rights are currently utilized by the company for the construction of offices and warehouses, as a drying yard to support production and business operations, and as collateral for bank loans (details provided in Note 17).

Land use rights held by the subsidiary: These consist of 20 land plots (owned by YHF) located in Cua Ngoi Village, Hoang Thang Commune, Van Yen District, Yen Bai Province (currently Quyet Hung Village, Xuan Ai Commune, Lao Cai Province), with a total area of 17,404 m2. The land is currently used by the company for storage, drying yards, and other production and business activities; it also serves as collateral for bank loans (see Note 17 for further details).

9 . PREPAID EXPENSES

		30/09/2026	01/01/2026
		VND	VND
a)	**Short-term**		
	Dispatched tools and supplies	1,250,002	-
	Others	348,656,161	307,462,299
		349,906,163	**307,462,299**
b)	**Long-term**		
	Pre-operation expenses	295,987,362	310,307,871
	Research and development expenses	349,247,778	144,755,076
		645,235,140	**455,062,947**

10 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment	**Total**
	VND	VND	VND	VND	**VND**
Original cost					
Beginning balance	14,008,757,159	53,917,708,223	3,429,023,637	2,056,015,615	**73,411,504,634**
- Purchase in the year	-	-	114,300,000	-	**114,300,000**
- Liquidation, disposal	-	(39,607,977,996)	-	-	(39,607,977,996)
Ending balance of the period	**14,008,757,159**	**14,309,730,227**	**3,543,323,637**	**2,056,015,615**	**33,917,826,638**
Accumulated depreciation					
Beginning balance	4,570,252,851	36,925,988,407	2,920,279,617	1,433,041,578	**45,849,562,453**
- Depreciation for the period	657,467,253	3,078,845,820	221,077,570	120,981,592	**4,078,372,235**
- Liquidation, disposal	-	(31,026,249,402)	-	-	(31,026,249,402)
Ending balance of the period	**5,227,720,104**	**8,978,584,825**	**3,141,357,187**	**1,554,023,170**	**18,901,685,286**
Net carrying amount					
Beginning balance	9,438,504,308	16,991,719,816	508,744,020	622,974,037	**27,561,942,181**
Ending balance	**8,781,037,055**	**5,331,145,402**	**401,966,450**	**501,992,445**	**15,016,141,352**

In which:

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the year: VND 4,544,604,679
- Cost of fully depreciated invesment properties but still in use for lease or held for sale

11 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment	**Total**
	VND	VND	VND	VND	**VND**
Original cost					
Beginning balance	-	-	-	-	-
- Purchase in the year	-	8,277,541,667	-	-	**8,277,541,667**
Ending balance of the period	-	**8,277,541,667**	-	-	**8,277,541,667**
Accumulated depreciation					
Beginning balance	-	-	-	-	-
- Depreciation for the period	-	1,034,692,707	-	-	**1,034,692,707**
Ending balance of the period	-	**1,034,692,707**	-	-	**1,034,692,707**
Net carrying amount					
Beginning balance	-	-	-	-	-
Ending balance	-	**7,242,848,960**	-	-	**7,242,848,960**

In which:

-

Production line for herbal beverages, financed by Vietnam Joint Stock Commercial Bank for Industry and Trade Leasing Company Limited (VietinBank Leasing) under Financial Lease Agreement No. 02.109/2026/TSC-CTTC dated June 29, 2026. The lease term is 24 months.

12 . TRADE PAYABLES

	30/09/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
	VND	VND	VND	VND
- VIETNAM CINNAMON AND ANISE PRODUCTION AND EXPORT JOINT STOCK COMPANY	-	-	3,192,750,000	3,192,750,000
- BP International Logistics Company Limited	-	-	189,737,218	189,737,218
- Mr. Do Van Tue	-	-	4,220,000,000	4,220,000,000
- Others	2,045,948,636	2,045,948,636	33,952,746	33,952,746
	2,045,948,636	**2,045,948,636**	**7,636,439,964**	**7,636,439,964**

13 . PREPAYMENTS FROM CUSTOMERS

	30/09/2026	01/01/2026
	VND	VND
- TUAN MINH TRADING AND MANUFACTURING COMPANY LIMITED	-	157,336,564
- THAI MINH HIGH TECHNOLOGY JOINT STOCK COMPANY	-	113,750,000
- LANAMY Beauty Trading and Service Co., Ltd.	22,000,000	-
-A Other advance payments from buyers	550,338	
	22,550,338	**271,086,564**

14 . ACCRUED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
Accrued interest expenses	395,657,712	328,571,475
Accrued salaries for annual leave	-	297,970,752
Other accrued expenses	85,000,000	170,000,000
	480,657,712	**796,542,227**

15 . OTHER PAYABLES

	30/09/2026	01/01/2026
	VND	VND
- Social insurance	21,721,935	6,304,000
- Others	580,000,000	226,371,152
	601,721,935	**232,675,152**

16 . TAX AND PAYABLES FROM STATE BUDGET

	-		-	-
	-		-	-
	Tax payable at the beginning of period	Tax payable in the period	Tax paid in the period	Tax payable at the end of the period
	VND	VND	VND	VND
		995,222,380	995,222,380	
Corporate income tax	4,487,908,334	2,344,451,211	4,487,908,334	2,344,451,211
Personal income tax	16,807,359	46,003,675	40,358,050	22,452,984
Fees, charges and other payables	-	216,955,338	189,696,971	27,258,367
	4,504,715,693	**3,602,632,604**	**5,713,185,735**	**2,394,162,562**

17 . BORROWINGS AND FINANCE LEASE LIABILITIES

		01/01/2026		During the year		30/09/2026	
		Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
		VND	VND	VND	VND	VND	VND
a)	**Short-term borrowings**						
	- Short-term debts	**228,768,856,680**	**228,768,856,680**	**380,318,715,188**	**364,635,565,693**	**244,452,006,175**	**244,452,006,175**
	(i) Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Da Branch	39,996,400,000	39,996,400,000	45,084,500,000	45,082,900,000	39,998,000,000	39,998,000,000
	(ii) Vietnam Prosperity Joint Stock Commercial Bank	73,866,868,148	73,866,868,148	134,582,233,588	133,754,595,561	74,694,506,175	74,694,506,175
	(iii) Military Commercial Joint Stock Bank	79,999,399,000	79,999,399,000	113,766,981,600	115,985,880,600	77,780,500,000	77,780,500,000
	(iv) Vietnam Maritime Commercial Joint Stock Bank - Long Bien Branch	34,906,189,532	34,906,189,532	86,885,000,000	69,812,189,532	51,979,000,000	51,979,000,000
	Current portion of long-term loan	**140,412,372**	**140,412,372**	**-**	**105,309,279**	**35,103,093**	**35,103,093**
	(v) Shinhan Bank Vietnam Limited	140,412,372	140,412,372	-	105,309,279	35,103,093	35,103,093
		228,909,269,052	**228,909,269,052**	**380,318,715,188**	**364,740,874,972**	**244,487,109,268**	**244,487,109,268**
b)	**Long-term borrowings**						
	(v) Shinhan Bank Vietnam Limited	421,237,109	421,237,109	-	-	421,237,109	421,237,109
	(vi) VIETNAM JOINT STOCK COMMERCIAL BANK FOR INDUSTRY AND TRADE FINANCE LEASING COMPANY LIMITED	-	-	8,277,541,667	2,814,362,577	5,463,179,090	-
		421,237,109	**421,237,109**	**8,277,541,667**	**2,814,362,577**	**5,884,416,199**	**421,237,109**

(i): Loan from Viet Nam Joint Stock Commercial Bank for industry and trade under Credit Contract No. 11/2026 -HĐCVHM/NHCT126-VHE dated 12 February, 2026. Credit limit is VND 120,000,000,000.The purpose of the loan is to supplement working capital for cinnamon anise commercial activities. Credit limit period is 12 months, and loan term is according to each debt acknowledgment contract but not exceeding 07 months. Interest rate is specified on each specific debt acknowledgment document. Collateral includes assets specifically specified in the mortgage contract.

(ii): Loan from Vietnam Prosperity Joint Stock Commercial Bank (VPBank) under Loan Contract No.CLC - 52516 - 01 dated 29 July, 2025 with credit limit of VND 120 billion to supplement working capital to serve agricultural product production and trading activities and herbal beverage production. The term limit is 12 months, the loan term depends on each debt agreement but must not exceed 07 months. Interest rates are specified on each debt agreement. This loan is secured by certain real estate specified in the contract.

(iii): Loan from Military Commercial Joint Stock Bank under Credit Contract No.: 314895.25.833.6059556.TD dated 11 July, 2025 with maximum short-term loan limit of VND 90,000,000,000; discount limit of documents according to LC is VND 10,000,000,000. The limit value includes the credit balance under credit contract No. 2240007.24.833.6059556TD dated 26 June, 2024 with a maximum short-term loan limit of VND 80,000,000,000; term of 12 months. The purpose of the loan is to supplement working capital for cinnamon anise commercial activities. The credit limit maintenance period is until 19 June, 2026. Interest rates and loan term are specified on each specific credit contract, but must not exceed 7 months. Collateral includes real estate and movable assets specifically specified in the contract.

(iv) Loan from The Maritime Commercial Joint Stock Bank (MSB) - Long Bien Branch according to:
+ Credit Limit Agreement No.: 112-00054252.24805/2025/HĐTD and supplementary appendix dated April 21, 2025, with a credit limit of VND 45,000,000,000 for the purpose of: Supplementing working capital to support business operations/issuance of guarantees/LCs of the enterprise. The credit term is maintained until December 3rd, 2026. Interest rate and term are as agreed in the Contract/Promissory Note/Promissory Note/Discount Agreement/Agreement (Contract) for issuing guarantees and other related agreements concluded between the two parties. Collateral includes the assets specifically stipulated in the contract.
+ Credit Contract No. 112-00054253.24804/2025/HĐTD with credit limit of VND 7,000,000,000 for the purpose of: Supplementing working capital for the production and bussiness/pssuance of corporate guarantee/LC. The credit limit maintenance period is until 21 October, 2027. Interest rates and loan term are specified on debt agreement and other relevant agreements concluded between the two parties. Collateral includes assets specifically specified in the contract.

(v): Loan from Shinhan Bank Vietnam Limited under Credit Contract No.: SHBVN/CG/HDTD/2021/CONGTYCPDUOCLIEU VATHUCPHAMVN dated 2 December, 2021 used to pay for car purchases under Contract No.: 1032/T10/ 2021/HDMB-KIAPVD signed on 11 October, 2021. Loan term is 96 months, fixed interest rate of 7.4%/year, principal repayment is divided equally according to the principal repayment term, interest is calculated on the actual principal balance. The collateral for the loan is the means of transport formed from the loan.

(vi): This is a financial lease provided by the Financial Leasing Company (a single-member limited liability company) of Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank), pursuant to Financial Lease Agreement No. 02.109/2026/TSC-CTTC dated June 29, 2026. The funds are to be used for lawful production and business activities in accordance with the lease project/plan. The lease term is 24 months. Financial lease payments are due according to the payment notices, which will be sent via email on a monthly basis.

18 . OWNER'S EQUITY

a) Increase and decrease in owner's equity

	Contributed capital	Share premium	Treasury shares	Asset revaluation differences	Retained earnings	Non - controlling interest	Total
	VND	VND	VND	VND	VND	VND	VND
Beginning balance of current period	**331,400,000,000**	(418,000,000)	(40,000)	**677,500,123**	**22,480,301,828**	**22,785,751,373**	**376,925,513,324**
Profit/(loss) for current period	-	-	-	-	7,848,933,197	51,937,554	7,900,870,751
Pay additional corporate income tax after inspection.	-	-	-	-	(601,196,170)	-	(601,196,170)
Ending balance of current period	**331,400,000,000**	(418,000,000)	(40,000)	**677,500,123**	**29,728,038,855**	**22,837,688,927**	**384,225,187,905**

b) b) Share

	30/09/2026	01/01/2026
	Share	Share
- Number of shares registered for issuance	33,140,000	33,140,000
Number of shares issued/sold to the public	33,140,000	33,140,000
+ Common stock	33,140,000	33,140,000
- Number of shares bought back	4	4
+ Common stock	4	4
- Number of shares outstanding	33,139,996	33,139,996
+ Common stock	*33,139,996*	*33,139,996*

** Par value of VND 10,000 per share.*

19 . TOTAL REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Revenue from sale of goods	411,994,966,147	414,898,946,438
Revenue from finished goods	673,254,304	3,112,538,919
Revenue from the sale of materials and processing services	1,142,420,060	666,646,775
	413,810,640,511	**418,678,132,132**

20 . REVENUE DEDUCTIONS

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Sales return	6,960,000	-
Sales rebates	82,600,000	-
	89,560,000	**-**

21 . COSTS OF GOODS SOLD

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Cost of goods sold	375,538,117,293	376,284,054,636
Cost of finished goods sold	775,549,665	3,323,557,334
Cost of processing services	840,945,054	312,665,102
Costs due to under-capacity are charged directly to cost of goods sold	5,099,164,445	5,180,748,482
Costs of merchandise	59,943,180	-
	382,313,719,637	**385,101,025,554**

22 . FINANCE INCOME

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Interest income, interest from loans	1,791,536	5,172,662
Gain on exchange difference in the period	33,637,226	21,123,713
Gain on exchange difference in the period	1,681,635	-
	37,110,397	**26,296,375**

23 . FINANCIAL EXPENSES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Interest expenses	16,261,841,636	9,825,942,329
Loss on exchange difference in the period	35,884,203	63,727,381
Loss on exchange difference at the period-end	-	102,016,066
Others	166,317,177	201,896,605
	16,464,043,016	**10,193,582,381**

24 . SELLING EXPENSES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Raw materials	144,152,006	121,980,113
Labor	377,664,336	701,127,166
Sale supplies	6,977,268	6,977,268
Depreciation and amortisation	44,372,209	43,356,260
Expenses from external services	364,545,389	510,610,945
	937,711,208	**1,384,051,752**

25 . GENERAL ADMINISTRATIVE EXPENSES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Labor	1,933,058,315	1,349,290,249
Offices supplies	130,028,101	85,905,239
Depreciation and amortisation	283,975,615	308,434,515
Tax, Charge, Fee	29,332,489	51,421,851
Expenses from external services	1,428,734,973	1,247,966,113
Other expenses by cash	90,790,200	115,000,000
	3,895,919,693	**3,158,017,967**

26 . OTHER INCOME

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Income from the disposal or liquidation of fixed assets	8,277,541,667	
Others	360,071	160,764,935
	8,277,901,738	**160,764,935**

27 . OTHER EXPENSE

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Loss from liquidation, disposal of fixed assets	213,989,510	84,531
Residual value and disposal costs, fixed asset accounting	8,277,541,667	-
Others	289,042,123	100,653,653
	8,780,573,300	**100,738,184**

28 . CURRENT BUSINESS INCOME TAX EXPENSE

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Corporate income tax from main business activitves		
- Current corporate income tax expense in parent company	1,644,773,446	3,733,906,043
- Current corporate income tax expense in subsidiary	98,481,595	76,239,522
Current corporate income tax expense	**1,743,255,041**	**3,810,145,565**

29 . BASIC EARNINGS PER SHARE

Earning per share distributed to common shareholders of the company is calculated as follows :

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Net profit after tax	7,900,870,751	15,117,632,039
Profit distributed for common stocks	7,900,870,751	15,117,632,039
Average number of outstanding common shares in circulation in the Quarter	33,139,996	33,139,996
Basic earnings per share	**238**	**456**

30 . EVENTS AFTER BALANCE SHEET DATE

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Consolidated Financial Statements.

31 . EVENTS AFTER BALANCE SHEET DATE

The comparative figures are figures in the Financial Statements for the fiscal year ended as at 31 December 2025, which was audited by AASC Limited.

Giang		
Nguyen Thi Giang	**Pham Thi Anh**	**Bui Tien Vinh**
Preparer	Chief Accountant	Chairman

Hanoi, 29 October 2026