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INTERIM FINANCIAL STATEMENTS

LAMDONG FOODSTUFFS JOINT STOCK COMPANY

For the period from 01 April 2026 to 30 September 2026

(reviewed)

CONTENTS

	Page
Reports of the Board of Management	02 - 03
Review report on Interim Financial Information	04
Reviewed Interim Financial Statements	05 - 35
Interim Statement of Financial Position	05 - 06
Interim Statement of Income	07
Interim Statement of Cash flows	08
Notes to the Interim Financial Statements	09 - 35

REPORT OF BOARD OF MANAGEMENT

The Board of Management of Lam Dong Foodstuffs Joint Stock Company presents its report and the Company's Interim Financial Statements for the period from 01 April 2026 to 30 September 2026.

THE COMPANY

Lam Dong Foodstuffs Joint Stock Company was established and operates under the Business Registration Certificate of Joint Stock Company No. 5800408245, initially issued by the Department of Planning and Investment (now the Department of Finance) of Lam Dong Province on January 5, 2004, with the 31st amendment registered on August 6, 2026.

The Company's head office is located at: No. 31 Ngo Van So Street, Lam Vien - Da Lat Ward, Lam Dong Province.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, Board of Management and Board of Supervision during the period and to the reporting date are:

Board of Directors:

Mrs. Đinh Thi Mong Van	Chairman
Mr. Do Thanh Trung	Member
Mr. Nguyen Luong Tam	Member
Mrs. Pham Thu Hien	Member
Mrs. Hoang Thi Ha	Member

Board of Management:

Mr. Do Thanh Trung	General Director

Board of Supervision:

Mr. Nguyen Dinh Chuong	Management
Mr. Pham Huu Ha	Member
Mrs. Nguyen Thi Yen	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of Interim Financial Statements is Mr. Do Thanh Trung – General Director.

Mr. Nguyen Hong Duc- Factory Manager is authorized by Mr. Do Thanh Trung to sign these Interim Financial Statements for the period from 01/04/2026 to 30/09/2026 pursuant to Power of Attorney No.248/UQ-CTCP-HCNS dated 09 October 2024

AUDITORS

The auditors of AASC Auditing Firm Company Limited have taken review of Interim Financial Statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT' RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

We, the Board of Management is responsible for the Interim 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 period. In preparing those Interim Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by Board of Directors and the Board of Management to ensure the preparation and presentation of Interim 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 Interim Financial Statements;
- Prepare the Interim 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 the Interim Financial Statements;
- Prepare the Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management 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 Interim Financial Statements comply with the current State's regulations. 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.

The Board of Management confirms that Interim Financial Statements give a true and fair view of the financial position at 30 September 2026, its operation results and cash flows for six- month accounting period of then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of Interim Financial Statements.

OTHER COMMITMENTS

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management



Nguyen Hong Duc
Factory Mangager
(Power of Attorney No.248/UQ-CTCP-HCNS dated 09 October 2024)
Approved, 13 November 2026

No: 141126.001/BCTC.KT7

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **The shareholders, The Board of Directors and the Board of Management**
Lamdong Foodstuffs Joint Stock Company

We have reviewed the Interim Financial Statements of the Lam Dong Foodstuffs Joint Stock Company prepared on 13 November 2026 from page 05 to page 35 including: Interim Statement of Financial Position as at 30 September 2026, Interim Statement of Income, Interim Statement of Cash flows, Notes to the Interim Financial Statements for the period from 01 April 2026 to 30 September 2026.

Board of Management's Responsibility

The Board of Management is responsible for the preparation of Interim Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of Interim Separate Fnancial Statements and for such internal control as management determines is necessary to enable the preparation of Interim Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements does not give a true and fair view, in all material respects, of the Financial Position of Lamdong Foodstuffs Joint Stock Company as at 30 September 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements.

AASC Auditing Firm Company Limited

Nguyen Ngoc Lan
Deputy General Director
Registered Auditor
No. 1427-2023-002-1
Hanoi, 14 November 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A. CURRENT ASSETS**		**135,911,993,741**	**126,275,246,952**
110	**I. Cash and cash equivalents**	**03**	**4,421,992,473**	**14,747,125,512**
111	1. Cash		4,421,992,473	14,747,125,512
120	**II. Short-term investments**	**04**	**60,678,186,162**	**57,221,322,619**
123	1. Short-term held-to-maturity investments		60,678,186,162	57,221,322,619
130	**III. Short-term receivables**		**2,292,327,118**	**12,954,058,487**
131	1. Short-term trade receivables	05	842,031,886	11,711,596,965
132	2. Short-term prepayments to suppliers	06	1,353,278,696	938,794,291
135	3. Other short-term receivables	07	295,596,622	303,667,231
136	4. Allowance for short-term doubtful debts		(198,580,086)	-
140	**IV. Inventories**	**09**	**66,561,921,082**	**40,912,346,139**
141	1. Inventories		66,561,921,082	40,912,346,139
150	**V. Short-term biological assets**	**12**	**1,253,612,562**	**-**
152	1. Short-term seasonal or consumable plants		1,253,612,562	-
160	**VI. Other short-term assets**		**703,954,344**	**440,394,195**
161	1. Short-term prepaid expenses	13	263,560,149	-
163	2. Short-term taxes and other receivables from the State budget	17	440,394,195	440,394,195
200	**B. NON-CURRENT ASSETS**		**36,856,348,599**	**38,433,282,583**
220	**I. Fixed assets**		**33,887,382,343**	**35,271,680,558**
221	1. Tangible fixed assets	10	33,775,742,559	35,271,680,558
222	*- Historical cost*		*132,112,914,990*	*131,154,351,405*
223	*- Accumulated depreciation*		*(98,337,172,431)*	*(95,882,670,847)*
227	2. Intangible fixed assets	11	111,639,784	-
228	*- Historical cost*		*444,162,500*	*314,162,500*
229	*- Accumulated amortization*		*(332,522,716)*	*(314,162,500)*
250	**II. Long-term assets in progress**		**37,652,964**	**29,953,704**
252	1. Construction in progress		37,652,964	29,953,704
270	**III. Other long-term assets**		**2,931,313,292**	**3,131,648,321**
271	1. Long-term prepaid expenses	13	2,931,313,292	3,131,648,321
280	**TOTAL ASSETS**		**172,768,342,340**	**164,708,529,535**

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 September 2026
(Continued)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	**C. LIABILITIES**		**7,611,432,636**	**7,392,721,097**
310	**I. Current Liabilities**		**7,111,432,636**	**6,892,721,097**
311	1. Short-term trade payables	14	4,115,015,578	1,747,904,470
312	2. Short-term prepayments from customers	15	197,624,780	-
313	3. Dividend and profit payables	16	6,098,620	6,098,620
314	4. Short-term taxes and other payables to State budget	17	1,424,081,485	4,046,419,607
315	5. Payables to employees		1,073,030,580	879,919,807
316	6. Short-term accrued expenses		-	55,000,000
320	7. Other short-term payables	18	227,537,625	80,534,625
323	8. Bonus and welfare fund		68,043,968	76,843,968
330	**II. Non-current liabilities**		**500,000,000**	**500,000,000**
338	1. Other long-term payables	18	500,000,000	500,000,000
400	**D. OWNER'S EQUITY**		**165,156,909,704**	**157,315,808,438**
411	1. Contributed capital		146,571,500,000	146,571,500,000
411a	*Ordinary shares with voting rights*		*146,571,500,000*	*146,571,500,000*
420	2. Retained earnings		18,585,409,704	10,744,308,438
420a	*Retained earnings accumulated to the previous period*		*10,744,308,438*	*3,354,722,267*
420b	*Retained earnings of the current period*		*7,841,101,266*	*7,389,586,171*
440	**TOTAL CAPITAL**		**172,768,342,340**	**164,708,529,535**

Approved, 13 November 2026

Preparer	Chief Accountant	Factory Mangager
Dinh Thi Ngoc Hanh	Phan Anh Tu	Nguyen Hong Duc

INTERIM STATEMENT OF INCOME

For the period from 01/04/2026 to 30/09/2026

Code	ITEMS	Note	This period VND	Previous period VND
01	**1. Revenue from sales of goods and provision of services**	**21**	**30,504,799,363**	**21,053,830,189**
02	2. Revenue deductions	22	205,113,979	1,200,981,207
10	**3. Net revenue from sales of goods and provision of services**		**30,299,685,384**	**19,852,848,982**
11	**4. Cost of goods sold and provision of services**	**23**	**20,554,940,222**	**16,614,493,672**
20	**5. Gross profit from sales of goods and provision of services**		**9,744,745,162**	**3,238,355,310**
21	6. Gain/(loss) on liquidation or disposal of investment properties		-	-
22	7. Financial income	24	2,406,576,541	2,195,174,667
23	8. Financial expense	25	60,293,414	48,579,956
24	*In which: Interest expense*		-	-
25	9. Selling expense	26	694,486,948	1,069,859,621
26	10. General and administrative expenses	27	3,203,788,818	3,475,511,266
30	**11. Net profit from operating activities**		**8,192,752,523**	**839,579,134**
31	12. Other income		-	2,778,878
32	13. Other expenses	28	351,651,257	220,475,828
40	**14. Other profit**		**(351,651,257)**	**(217,696,950)**
50	**15. Total net profit before tax**		**7,841,101,266**	**621,882,184**
51	16. Current corporate income tax expense	29	-	-
52	17. Deferred corporate income tax expense		-	-
60	**18. Profit after corporate income tax**		**7,841,101,266**	**621,882,184**
70	**19. Basic earnings per share**	**30**	**535**	**42**

Approved, 13 November 2026

Preparer	Chief Accountant	Factory Mangager
Dinh Thi Ngoc Hanh	Phan Anh Tu	Nguyen Hong Duc

INTERIM STATEMENT OF CASH FLOWS

For the period from 01/04/2026 to 30/09/2026

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profit before tax***		***7,841,101,266***	***621,882,184***
	2. Adjustment for		***272,764,195***	***445,491,660***
02	- Depreciation and amortization of fixed assets and investment properties		2,472,861,800	2,639,358,772
03	- Allowances and provisions		198,580,086	-
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		7,830,810	(69,397,200)
05	- Gains / losses from investment activities		(2,406,508,501)	(2,124,469,912)
08	***3. Operating profit before changes in working capital***		***8,113,865,461***	***1,067,373,844***
09	- Increase/ decrease in receivables		10,043,432,783	3,830,063,825
10	- Increase/ decrease in inventories		(26,903,187,505)	(10,182,079,989)
11	- Increase/ decrease in payables (excluding interest payable/ corporate income tax payable)		226,625,157	1,000,021,099
12	- Increase or decrease in deferred expenses		(193,225,120)	(220,106,924)
17	- Other payments on operating activities		(8,800,000)	(39,000,000)
20	***Net cash flow from operating activities***		***(8,721,289,224)***	***(4,543,728,145)***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(546,544,345)	-
23	2. Loans and purchase of debt instruments from other entities		(29,770,000,000)	(36,000,000,000)
24	3. Collection of loans and resale of debt instrument of other entities		27,000,000,000	49,128,931,507
27	4. Interest and dividend received		1,719,644,958	1,794,500,305
30	***Net cash flow from investing activities***		***(1,596,899,387)***	***14,923,431,812***
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
36	1. Dividends or profits paid to owners		-	(11,352,812,395)
40	***Net cash flow from financing activities***		-	***(11,352,812,395)***
50	**Net cash flows in the period**		**(10,318,188,611)**	**(973,108,728)**
60	**Cash and cash equivalents at the beginning of the period**		**14,747,125,512**	**4,664,321,560**
61	Effect of exchange rate fluctuations		(6,944,428)	69,397,200
70	**Cash and cash equivalents at the end of the period**	03	**4,421,992,473**	**3,760,610,032**

Approved, 13 November 2026

Preparer	Chief Accountant	Factory Mangager
Dinh Thi Ngoc Hanh	Phan Anh Tu	Nguyen Hong Duc

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the period from 01/04/2026 to 30/09/2026

1. GENERAL INFORMATION

1.1. Form of ownership

Lam Dong Foodstuffs Joint Stock Company was established and operates under the Business Registration Certificate of Joint Stock Company No. 5800408245, initially issued by the Department of Planning and Investment (now the Department of Finance) of Lam Dong Province on January 5, 2004, with the 31st amendment registered on August 6, 2026.

The Company's head office is located at: No. 31 Ngo Van So Street, Lam Vien - Da Lat Ward, Lam Dong Province.

The Company's charter capital is VND 146,571.500,000; equivalent to 14,657,150 shares, with a par value of one share is VND 10,000.

The total number of employees of the Company as at 30 September 2026 is: 84 people (as at 01 April 2026 was: 79 people).

1.2. Business field

The Company operates in the fields of manufacturing, commercial trading and services.

1.3. Business activities

Main business activities of the Company include:

- Wine production;
- Fruit tree cultivation;
- Processing and preserving of fruits and vegetables;
- Manufacture of non-alcoholic beverages and mineral water;
- Wholesale of machinery, equipment and agricultural machinery parts;
- Financial leasing activities;
- Other tourism-related activities.

1.4. The Company's operation in the period that affects the Interim Financial Statements

- During the accounting period from April 1, 2026 to September 30, 2026, the Company's net revenue recorded strong growth, increasing by VND 10.45 billion, equivalent to 52.62% compared to the same period of the previous year. As a result, gross profit increased by approximately 200.92%, mainly driven by the strong growth in the semi-finished products trading segment. The Company's profit before tax during the period also recorded significant growth of VND 7.22 billion compared to the same period of the previous year.This performance was attributable to the clear recovery of the market following a period of stagnation, particularly the strong increase in tourism demand and domestic consumption, which led to higher sales volumes nationwide. In addition, product selling prices were adjusted upward in line with market trends, thereby significantly improving the Company's profit margins and overall business performance.

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1. Accounting period and accounting currency

Annual accounting period commences on 1 April and ends on 31 March of the following year.
The Company maintains its accounting records in Vietnam Dong (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.

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 regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3. Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No.99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026.

The Company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 36 of the Interim Financial Statements.

2.4. Basis for the preparation of Interim Financial Statements

The Financial Statement is prepared based on historical cost principle.

2.5. Accounting estimates

The preparation of Interim Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Interim Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Financial Statements include:

- Allowance for bad debts;
- Allowance for devaluation of inventory;
- Estimated allocation of prepaid expenses;
- Estimated useful life of fixed assets;
- Estimated corporate income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on Interim Financial Statements of the Company and that are assessed by the Board of Management on the Company to be reasonable under the circumstance.

2.6. Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the accounting period because the prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7. Foreign currency transactions

Foreign currency transactions during the accounting period are transferred into Vietnam Dong using the actual rate at

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

- For monetary items denominated in foreign currencies: the average buying and selling transfer exchange rate of the commercial bank with which the Company regularly conducts transactions shall be applied;
- For foreign currency demand deposits: the average buying and selling transfer exchange rate of the bank where the Company maintains its deposit account shall be applied;

All exchange differences arising as a result of transactions or revaluation at the balance sheet date will be recorded into the financial income or expense in the the accounting period.

2.8. Cash and cash equivalents

Cash comprises cash on hand and demand deposits.

2.9. Financial investments

Held-to-maturity investments comprise term deposits with banks and loans held to maturity for the purpose of earning periodic interest income.

Allowance for devaluation of investments is made at the end of the period as follows:

- Investments held to maturity: allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.10. 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 receivables shall be classified into short-term receivables or long-term receivables on the Interim Financial Statements according to their remaining terms at the reporting date.

The allowance 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 allowances 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 or estimating the possible losses.

2.11. 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, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Financial Statements.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using weighted average method

Method for valuation of work in process at the end of the period:Work-in-progress costs are accumulated based on actual costs incurred at each stage of production.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

2.12. Fixed assets, Finance lease 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/ amortization and carrying amount.

Subsequent measurement after initial recognition
If these costs augment future economic benefits obtained from the use of tangible fixed assets beyond their initital standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Statements of Income in the accounting period in which the costs are incurred.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	10 - 25 years
- Machinery, equipment	03 - 08 years
- Vehicles, Transportation equipment	06 years
- Office equipment and furniture	03 years
- Perennial garden	15 years
- Management software	05 years

Regarding the winery cellar building, which is classified as a fixed asset, the Company uses it for both its production and business activities and partially for leasing purposes. The total area of the winery cellar building is approximately 900 m², of which approximately 100 m² is used for leasing purposes, while the remaining 800 m² is used to serve the Company's production and business activities. Accordingly, the Company records the entire value of the winery cellar building under fixed assets. As at September 30, 2026, the historical cost of the winery cellar building used for both the Company's operations and leasing purposes was VND 11,729,440,118; with accumulated depreciation of VND 3,284,243,251.

2.13. Biological assets

The Company's biological assets comprise short-term seasonal crops.

For seasonal crops:
All acquisition, cultivation, and care costs incurred directly related to these assets... are recognized in the historical cost of the biological asset. In case these costs do not increase the future economic benefits of the company, they must be recognized as expenses in the period.

At the end of the accounting period, if there are indicators or evidence that the biological assets are impaired or that their net realizable value is lower than their carrying amount, the Company shall recognize an impairment loss for these assets

2.14. Operating lease

Operating leases are 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 Statement of Income on a straight-line basis over the period of the lease.

2.15. Deferred expenses

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

The calculation and allocation of long-term deferred expenses to operating expenses in each period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis over a period not exceeding 3 years
- Land rental expenses are recognized at original cost and allocated on a straight-line basis over the remaining lease term, from the date of transfer of land use rights until October 26, 2066.
- Bravo software costs are recorded at historical cost and amortized over a period of 3 years
- Other deferred expenses, such as insurance costs, software cost and various other expenses are recorded at historical cost and allocated on a straight-line basis over their useful lives ranging from 12 to 36 months.

2.16. 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. The payables shall be classified into short-term payables or long-term payables on the Interim Financial Statements according to their remaining terms at the reporting date.

2.17. Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.18. Accrued expenses

The Company's accrued expenses represent expenses incurred during the period for which sufficient supporting documents have not yet been obtained. These accrued expenses are recognized as production and business expenses in the reporting period.

2.19. Owner's equity

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

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

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 measured regard less of when payment is being made.

Revenue is measured at the fair value of the consideration received excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods:

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the goods owner, or the right to control the goods.

Revenue from rendering of services:

- The percentage of completion of the transaction at the Balance sheet date can be measured reliably .

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the Company shall be recognised when the two conditions are satisfied:

- 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 of goods and rendering of services arising in the period include: Trade discounts, sales discounts and sales returns.

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 Interim Financial Statements, it is then recorded as a decrease in revenue on the Interim Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Interim Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

2.22. Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, provision for devaluation of inventory, 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 even when products and goods have not been determined as sold.

2.23. Financial expenses

Items recorded as financial expenses comprise:
- Loss from sale of foreign currency, exchange loss,...

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.24. Selling expenses, General and administration expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.
General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.25. Corporate income tax

a) Current corporate income tax expenses

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

b) Current corporate income tax rate

For the period from 01/04/2026 to 30/09/2026, the Company applies the corporate income tax rate of 20% for the operating activities which have taxable income

2.26. 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 Management) by the weighted average number of ordinary shares outstanding during the period.

2.27. 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;
- Organizations 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 Interim Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.28. Segment information

Because the Company operates mainly in the field of production and trading of wine products and takes place mainly in the territory of Vietnam, the Company does not prepare segment reports by business segment and geographical segment.

3. CASH AND CASH EQUIVALENTS

	Ending balance	Beginning balance
	VND	VND
Cash on hand	81,098,854	47,835,577
Demand deposits	4,340,893,619	14,699,289,935
	4,421,992,473	**14,747,125,512**

Detailed information on demand deposits and cash equivalents as at 30/09/2026 as follows:

	Currency	Value
		VND
Demand deposits		
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	USD	557,066,099
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND	2,853,573,112
- Vietnam Joint Stock Commercial Bank For Industry And Trade	VND	799,782,052
- Other	VND	130,472,356
		4,340,893,619

4. FINANCIAL INVESTMENTS

a) Held to maturity investments

	Ending balance			Beginning balance		
	Value	Recoverable value	Allowance	Value	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
- Term deposits	56,113,657,395	56,113,657,395	-	52,096,254,126	52,096,254,126	-
- Loan receivables	4,564,528,767	4,564,528,767	-	5,125,068,493	5,125,068,493	-
	60,678,186,162	**60,678,186,162**	**-**	**57,221,322,619**	**57,221,322,619**	**-**

Detailed information on held-to-maturity investments as at 30/09/2026 is as follows:

Term deposits:

	Currency	Term	Interest Rate	Value
				VND
- Ho Chi Minh City Development Joint Stock Commercial Bank	VND	6 months	From 8,5% to 9,2%	23,602,860,159
- Vietnam Joint Stock Bank for Industry and Trade	VND	From 6 to 12 months	From 7,6% to 8,0%	27,018,663,126
- Others	VND	12 months	8.0%	5,492,134,110
				56,113,657,395

Loan receivables:

	Contract No	Currency	Purpose of borrowing	Interest Rate	Maturity date	Guarantee	Ending balance	Beginning balance
							VND	VND
Related parties							**4,062,049,315**	**5,125,068,493**
- Elmich Joint Stock Company	No. 02/2025/ELM-VDL dated April 14, 2025 and Contract Appendix No. 02/2025/ELM-VDL/PL dated October 14, 2025.	VND	For production and business activities	5.5%	6 months	Unsecured	-	5,125,068,493
- Elmich Joint Stock Company	No 01/ELM-VDL dated 06/07/2026 and No 02/ELM-VDL dated 14/07/2026	VND	For production and business activities	7.6%	6 months	Unsecured	4,062,049,315	-
Others							**502,479,452**	-
- Grassroots Trade Union - Lamdong Foodstuffs Joint Stock Company	No:01-2026/CĐCS-TPLĐ	VND	For savings deposit	1%	12 months	Unsecured	502,479,452	-
							4,564,528,767	**5,125,068,493**

5. TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book Value	Provision	Book Value	Provision
	VND	VND	VND	VND
Related parties	-	-	-	-
Other parties	***842,031,886***	-	***11,711,596,965***	-
- W.E.I Vietnam Limited Company	-	-	11,357,099,650	-
- Freshvine Company Limited	122,191,204		103,247,870	
- LADOFOODS Company Limited	628,431,401	-	-	-
- Other customers	91,409,281	-	251,249,445	-
	842,031,886	-	**11,711,596,965**	-

6. PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
Related parties	-	-	-	-
Other parties	***1,353,278,696***	-	***938,794,291***	-
- Viettel Construction joint stock corporation	-	-	430,386,500	-
- Beauty wood production company limited	64,253,520	-	272,365,200	-
- Weifang Hanzhou Company LTD	753,025	-	42,511,105	-
- Sociedade Exportadora De Artigos De Cortica Lda	1,067,151,600	-	-	-
- Other customers	221,120,551	-	193,531,486	-
	1,353,278,696	-	**938,794,291**	-

7. OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
- Receivables from employees	94,016,536	-	121,717,231	-
- Mortgages	3,000,000	-	3,000,000	-
- *Da Lat Land Fund Development Center*	178,950,000	(178,950,000)	178,950,000	-
- Other receivables	19,630,086	(19,630,086)	-	-
	295,596,622	**(198,580,086)**	**303,667,231**	-

8. DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
- Other receivables	***198,580,086***	-	-	-
+ Da Lat Land Fund Development Center	*178,950,000*	-	-	-
+ Others	*19,630,086*	-	-	-
	198,580,086	-	-	-

9. INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
- Goods in transit	2,195,565,044	-	3,691,547,614	-
- Raw materials and supplies	24,087,441,165	-	18,148,057,753	-
- Tools and instruments	1,171,562,203	-	948,599,621	-
- Work in progress expenses	11,745,016,361	-	11,060,348,698	-
- Finished goods	26,269,024,258	-	6,162,330,063	-
- Merchandise inventories	1,093,312,051	-	901,462,390	-
	66,561,921,082	-	**40,912,346,139**	-

10. TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Fixed assets used in management	Other tangible fixed assets	**Total**
	VND	VND	VND	VND	VND	**VND**
Historical cost						
Beginning balance	52,959,477,149	52,101,178,754	4,453,906,745	2,644,700,855	18,995,087,902	131,154,351,405
- Purchase in the period	-	958,563,585	-	-	-	958,563,585
Ending balance	**52,959,477,149**	**53,059,742,339**	**4,453,906,745**	**2,644,700,855**	**18,995,087,902**	**132,112,914,990**
Accumulated depreciation						
Beginning balance	34,588,829,677	48,064,363,044	4,253,081,306	2,644,700,855	6,331,695,965	95,882,670,847
- Depreciation in the period	1,101,266,480	692,550,252	27,515,256	-	633,169,596	2,454,501,584
Ending balance	**35,690,096,157**	**48,756,913,296**	**4,280,596,562**	**2,644,700,855**	**6,964,865,561**	**98,337,172,431**
Net carrying amount						
Benginning balance	18,370,647,472	4,036,815,710	200,825,439	-	12,663,391,937	35,271,680,558
Ending balance	**17,269,380,992**	**4,302,829,043**	**173,310,183**	**-**	**12,030,222,341**	**33,775,742,559**

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: 59,110,829,592

11. INTANGIBLE FIXED ASSETS

Intangible fixed assets are computer software with the original cost of VND 444,162,500, the accumulated amortization cost up to 30 September 2026 of VND 332,522,716.

12. BIOLOGICAL ASSETS

	Ending balance		Beginning balance	
	Original cost	Recoverable	Original cost	Recoverable value
	VND	VND	VND	VND
- Seasonal or consumable plants	1,253,612,562	-	-	-
	1,253,612,562	**-**	**-**	**-**

13. DEFERRED EXPENSES

	Ending balance	Beginning balance
	VND	VND
a) Short-term		
- Packaging fund recycling contribution fee	128,455,432	-
- Dispatched tools and supplies	93,476,336	-
- Insurance expenses	28,946,144	-
- Others	12,682,237	-
	263,560,149	**-**
b) Long-term		
- Site clearance costs for the vineyard project(*)	2,901,396,410	2,937,588,464
- Software expenses	-	100,000,000
- Dispatched tools and supplies	29,916,882	82,487,465
- Major repair of fixed assets	-	11,572,392
	2,931,313,292	**3,131,648,321**

(*) Compensation payment for site clearance to households and individuals in land reclamation to obtain the 50-year land lease rights over 169,856 m² of land in My Son Commune, Khanh Hoa Province, with an initial total compensation cost of VND 3,296,584,000. (Refer to Note 20.)

14. TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
Others	***4,115,015,578***	***1,747,904,470***
- Dong A Packaging Joint Stock	695,059,272	204,482,880
- SLC Packaging Printing Company Limited	720,835,260	114,855,342
- Bien Hoa Consumer Joint Stock company	-	516,000,002
- Kingston Estate Wines (Sales) Pty LTD	-	397,600,056
- Other	2,699,121,046	514,966,190
	4,115,015,578	**1,747,904,470**

15. PREPAYMENTS FROM CUSTOMERS

	Ending balance	Beginning balance
	VND	VND
Related parties	-	-
Others	***197,624,780***	-
- W.E.I Vietnam Limited Company	197,624,780	-
	197,624,780	**-**

16. DIVIDEND AND PROFIT PAYABLES

	Ending balance	Beginning balance
	VND	VND
- Dividends and profits payable for years prior to 2025	6,098,620	6,098,620
	6,098,620	**6,098,620**

17. TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivable	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
- Value-added tax	-	1,159,405,609	631,791,052	1,607,157,218	-	184,039,443
- Special excise tax	-	2,883,491,836	9,221,544,441	10,891,037,408	-	1,213,998,869
- Export, import duties	-	-	305,012,010	305,012,010	-	-
- Corporate income tax	440,394,195	-	-	-	440,394,195	-
- Personal income tax	-	302,162	14,002,222	6,427,050	-	7,877,334
- Natural resource tax	-	3,220,000	73,268,256	68,609,632	-	7,878,624
- Land tax and land rental	-	-	778,914,060	768,626,845	-	10,287,215
	440,394,195	**4,046,419,607**	**11,024,532,041**	**13,646,870,163**	**440,394,195**	**1,424,081,485**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Financial Statements could be changed at a later date upon final determination by the tax authorities.

18. OTHER PAYABLES

	Ending balance	Beginning balance
	VND	VND
a) Short-term payables		
- Trade union fee	10,013,136	10,882,216
- Social insurance	138,598,200	-
- Health insurance	9,273,880	-
- Other payables	69,652,409	69,652,409
	227,537,625	**80,534,625**
b) Long-term payables		
- Long-term deposits, collateral received	500,000,000	500,000,000
	500,000,000	**500,000,000**

19. OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Retained earnings	Total
	VND	VND	VND
Beginning balance of the previous period	**146,571,500,000**	**25,340,447,267**	**171,911,947,267**
Profit for previous period	-	621,882,184	621,882,184
Profit distribution	-	(21,985,725,000)	(21,985,725,000)
Ending balance of previous period	**146,571,500,000**	**3,976,604,451**	**150,548,104,451**
Beginning balance of the current period	**146,571,500,000**	**10,744,308,438**	**157,315,808,438**
Profit for current period	-	7,841,101,266	7,841,101,266
Ending balance of this period	**146,571,500,000**	**18,585,409,704**	**165,156,909,704**

b) Details of Contributed capital

	Ending the period	Rate	Beginning the period	Rate
	VND	%	VND	%
Megram Joint Stock Company	74,752,820,000	51.00	74,752,820,000	51.00
Vietnam Livestock Corporation- Joint Stock Company (VLC) (GTNFoods Joint Stock Company has merged into VLC)	56,132,170,000	38.30	56,132,170,000	38.30
Others	15,686,510,000	10.70	15,686,510,000	10.70
	146,571,500,000	**100.00**	**146,571,500,000**	**100.00**

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

	This period	Previous period
	VND	VND
Owner's contributed capital		
- *At the beginning of the year*	*146,571,500,000*	*146,571,500,000*
- *At the end of the period*	*146,571,500,000*	*146,571,500,000*
Distributed dividends and profit:		
- *Dividend payable at the beginning of the year*	*6,098,620*	*6,098,620*
- *Dividend payable in the period*	-	*21,985,725,000*
+ Dividend payable from last year's profit	-	21,985,725,000
- *Dividends paid in cash in the period*	-	*11,352,812,395*
+ Dividend payable from last year's profit	-	11,352,812,395
- *Dividend payable at the end of the period*	*6,098,620*	*10,639,011,225*

d) Share

	Cuối kỳ	Đầu năm
Quantity of Authorized issuing shares	14,657,150	14,657,150
Quantity of issued shares	14,657,150	14,657,150
- *Common shares*	*14,657,150*	*14,657,150*
Quantity of outstanding shares in circulation	14,657,150	14,657,150
- *Common shares*	*14,657,150*	*14,657,150*
Par value per share (VND):	10,000	10,000

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

a) Operating asset for leasing

Land lot	Lease area	Lease period	Lease purpose
Dalat Wine Cellar at Phat Chi Hamlet, Xuan Truong - Dalat Ward, Lam Dong Province	100m2	From 01/01/2026 to 31/12/2028	Display and sale of wine prproducts

The Company has leased its asset, which is Da Lat Wine Cellar located in Phat Chi Hamlet, Xuan Truong - Da Lat Ward, Lam Dong Province, under an operating lease contract at a rental rate of VND 200,000,000 per month.

b) Operating leased assets

Location	Lease purpose	Area (m2)	Lease Term
No. 31-32 Ngo Van So Street, Lam Vien - Dalat Ward, Lam Dong Province	Production and business	8.593,0 m2	50 years from 01/01/1996
Lots No. 2, 4, and 6, Phat Chi Industrial Point, Xuan Truong Dalat Ward, Lam Dong Province	Construction of a wine processing plant	19.258,9 m2	50 years from 02/04/2009
Land lot located in Xuan Truong - Dalat Ward, Lam Dong Province	Construction of a wine processing plant	30.220,8 m2	From 02/02/2015 to 02/04/2059
Land lot located in My Son Commune, Khanh Hoa Province	Development of grape raw material area	169.856 m2	50 years from 26/10/2016
National Highway 20, Da Huoai Commune, Lam Dong Province	Production and business	18.096 m2	Until 13/06/2062

c) Foreign currencies

	Unit	Ending balance	Beginning balance
- US Dollars ($)	USD	21,608.46	30,028.76

d) Doubtful debts written-off

	Ending balance	Beginning balance
	VND	VND
- Hebei Cangzhou New Century Foreign	124,172,814	124,172,814
	124,172,814	**124,172,814**

21. REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	This period	Previous period
	VND	VND
Revenue from sale of goods	106,717,965	76,614,967
Revenue from sales of products	28,600,032,956	20,020,353,642
Revenue from rendering of service	1,798,048,442	956,861,580
	30,504,799,363	**21,053,830,189**

22. REVENUE DEDUCTIONS

	This period	Previous period
	VND	VND
- Sale returns	205,113,979	1,200,981,207
	205,113,979	**1,200,981,207**

23. COST OF GOODS SOLD AND PROVISION OF SERVICES

	This period	Previous period
	VND	VND
Cost of goods sold	99,513,225	69,340,551
Cost of finished goods sold	20,196,947,565	16,158,256,189
Cost of services rendered	258,479,432	386,896,932
	20,554,940,222	**16,614,493,672**

24. FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest income	2,406,508,501	2,124,469,912
Gain on exchange difference in the period	68,040	1,307,555
Gain on exchange difference at the period-end	-	69,397,200
	2,406,576,541	**2,195,174,667**
In which: Financial income received from related parties *(Detailed in Note 35)*	73,350,685	505,397,260

25. FINACIAL EXPENSES

	This period	Previous period
	VND	VND
Loss on exchange difference in the period	52,462,604	48,579,956
Loss on exchange difference at the period - end	7,830,810	-
	60,293,414	**48,579,956**

26. SELLING EXPENSES

	This period	Previous period
	VND	VND
Raw materials	30,658,887	59,786,325
Labour expenses	166,231,051	253,210,962
Depreciation expenses	343,800,521	386,896,932
Expenses of outsourcing services	15,927,868	31,007,810
Advertising and promotion expenses	27,099,994	12,044,212
Other expenses in cash	110,768,627	326,913,380
	694,486,948	**1,069,859,621**

27. GENERAL AND ADMINISTRATIVE EXPENSES

	This period	Previous period
	VND	VND
Labour expenses	1,400,729,021	1,627,145,957
Provision expenses	198,580,086	-
Tax, Charge, Fee	608,169,102	455,856,501
Expenses of outsourcing services	615,357,941	1,076,407,599
Other expenses in cash	380,952,668	316,101,209
	3,203,788,818	**3,475,511,266**
In which: General and administrative expenses purchased from related parties *(Detailed in Note 35)*	-	832,372,290

28. OTHER EXPENSES

	This period	Previous period
	VND	VND
Depreciation expenses of non-business assets	-	123,784,182
Fines	39,193	-
Others	121,612,064	96,691,646
Profit target achievement bonus	230,000,000	-
	351,651,257	**220,475,828**

29. CURRENT CORPORATE INCOME TAX EXPENSES

	This period	Previous period
	VND	VND
Total profit before tax	7,841,101,266	621,882,184
Increase	351,651,257	220,475,828
- *Ineligible expenses*	*351,651,257*	*220,475,828*
Decrease	(8,192,752,523)	(842,358,012)
- *Loss from previous years*	*(8,192,752,523)*	*(842,358,012)*
Taxable income	-	-
Current corporate income tax expense (tax rate 20%)	-	-
Tax payable at the beginning of the period	(440,394,195)	(440,394,195)
Tax paid in the period	-	-
Corporate income tax payable at the the period-end from main business acti	**(440,394,195)**	**(440,394,195)**

Tax losses can be carried forward to offset against taxable income in the future within 5 consecutive years from the year immediately following the year in which the losses occurred. The actual losses carried forward to subsequent years for tax purposes will be depended on the examination and approval by the tax authorities and may differ from the figures presented in the financial statements. Estimated losses can be offset against future taxable income of the Company as follows:

The year in which the loss arised	The tax inspection status	Amount of tax loss incurred	Amount of tax loss ultilized	Amount of tax loss carried forward to the subsequent tax period
		VND	VND	VND
2021	Inspected	3,194,324,078	(3,194,324,078)	-
2022	Inspected	13,595,558,680	(13,365,680,179)	229,878,501
2023	Inspected	15,743,563,706	-	15,743,563,706
2024	Inspected	-	-	-
2025	Not yet inspected	-	-	-

The Board of Management assesses that the Company's ability to generate sufficient taxable profits in the future to utilize the carried-forward tax losses and unused tax incentives is uncertain. Therefore, no deferred income tax assets related to these items are recognized in this year's balance sheet.

30. BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows::

	This period	Previous period
	VND	VND
Net profit after tax	7,841,101,266	621,882,184
Profit distributed to common shares	7,841,101,266	621,882,184
Average number of outstanding common shares in circulation in the period	14,657,150	14,657,150
Basic earnings per share	**535**	**42**

The Company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Management from the net profit after tax at the date of preparing Interim Financial Statements.

As at 30 September 2026, the Company does not have shares with dilutive potential for earnings per share.

31. BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period	Previous period
	VND	VND
Raw materials	30,658,887	59,786,325
Labour expenses	1,566,960,072	1,880,356,919
Depreciation expenses	2,454,501,584	2,474,727,121
Expenses of outsourcing services	658,385,803	1,119,459,621
Other expenses in cash	491,721,295	1,098,871,090
Increase/Decrease in inventories	18,260,999,160	14,457,322,932
	23,463,226,801	**6,633,201,076**

32. FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Company may face risks including: market risk, credit risk and liquidity risk.

The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face with the market risk such as: changes in prices, exchange rates and interest rates.

Exchange rate risk:

The Company bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: loans, revenues, expenses, imports of supplies, goods, machinery and equipment, ...

Interest rate risk:

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Under 1 year	years	Over 5 years	Total
As at 30/09/2026	VND	VND	VND	VND
Cash and cash equivalents	4,340,893,619	-	-	4,340,893,619
Trade and other receivables	939,048,422	-	-	939,048,422
Loans	60,678,186,162	-	-	60,678,186,162
	65,958,128,203	**-**	**-**	**65,958,128,203**
As at 01/04/2026				
Cash and cash equivalents	14,699,289,935	-	-	14,699,289,935
Trade and other receivables	12,015,264,196	-	-	12,015,264,196
Loans	57,221,322,619	-	-	57,221,322,619
	83,935,876,750	**-**	**-**	**83,935,876,750**

Liquidity Risk:

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company is mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
As at 30/09/2026	VND	VND	VND	VND
Trade and other payables	4,342,553,203	500,000,000	-	4,842,553,203
	4,342,553,203	**500,000,000**	**-**	**4,842,553,203**
As at 01/04/2026				
Trade and other payables	1,828,439,095	500,000,000	-	2,328,439,095
Accrued expenses	55,000,000	-	-	55,000,000
	1,883,439,095	**500,000,000**	**-**	**2,383,439,095**

The Company believes that risk level of loan repayment is low. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

33. OTHER INFORMATIONS

On October 14, 2024, Lam Dong Food Joint Stock Company submitted a report on its business operating plans for the coming period. The Company had conducted market research, sought opportunities to change its investment business lines, and explored potential investment cooperation partners to utilize its existing facilities for the continued production and trading of cashew nuts or to convert to other business activities outside the cashew processing industry.
As of March 26, 2026, Lam Dong Food Joint Stock Company (Ladofoods) entered into Business Cooperation Contract No. 2603/2026/HĐHTKD/LADOFOODS-KKLĐ with Lam Dong Branch – KK Premium Fruits Company Limited ("KK Company"), under which Ladofoods and KK Company agreed to make capital contributions and cooperate in business activities under the following terms:
- Total investment capital of the business cooperation: VND 14,060,521,463, comprising:
  + Ladofoods contributes capital in the form of the right to use assets constructed on the land plot, with a valuation agreed upon by the parties of VND 9,060,521,463.
  + KK Company contributes capital amounting to VND 5,000,000,000, represented by the business advantages of production machinery and equipment, labor force and cash, and assumes responsibility for the production and business operations under this cooperation contract.
  + The two parties agree that the cooperation aims to produce and process durian products to diversify the product portfolio and process agricultural by-products, etc., in line with market demand and to optimize processing capacity.
- Contract term: From June 1, 2026 to May 31, 2033.
- Security deposit: KK Company shall transfer a security deposit of VND 500,000,000 to Ladofoods after the contract is signed by both parties. During the period, Ladofoods received the full security deposit and completed the handover of the premises on June 1, 2026.
- Method of allocating business results:
  - For the first two years: VND 1,100,000,000 per year (inclusive of VAT).
  - From the third year onwards, the fixed income shall increase by 10% annually compared to the fixed income of the immediately preceding year (inclusive of VAT), regardless of the business results or operating performance under any circumstances.

34. SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

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

35. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List and relations between related parties and the Company are as follows:

Related parties	Relationship
Megram Joint Stock Company	Parent company
Vietnam Livestock Corporation - Joint Stock Company	Major shareholder
Elmich Joint Stock Company	The same parent company
The members of the Board of Directors, the Board of Management, the Board of Supervision/ Audit Committee	

In addition to the information with related parties presented in the above Notes, during the period the Company has transactions with related parties as follows:

	This period	Previous period
	VND	VND
Finacial revenue	**73,350,685**	**505,397,260**
Elmich Joint Stock Company	73,350,685	505,397,260

	This period	Previous period
	VND	VND
General and adminstrative expense	**-**	**832,372,290**
Megram Joint Stock Company	-	832,372,290
Collection of loans	**5,000,000,000**	**9,000,000,000**
Elmich Joint Stock Company	5,000,000,000	9,000,000,000
Loans	**4,000,000,000**	**17,000,000,000**
Elmich Joint Stock Company	4,000,000,000	17,000,000,000

Transactions with the other related parties as follows:

	Position	This period	Previous period
Remuneration of key management personnel compensation.		VND	VND
Remunceration of the Board of Directors			
- Đinh Thi Mong Van	Chairman	18,000,000	18,000,000
- Do Thanh Trung	Member	-	-
- Nguyen Luong Tam	Member	15,000,000	15,000,000
- Pham Thu Hien	Member	15,000,000	2,500,000
- Hoang Thi Ha	Member	15,000,000	2,500,000
- Tran Chi Son	Member (Resigned on 15 August 2025)	-	12,500,000
- Nguyen Phu Cuong	Member (Resigned on 15 August 2025)	-	12,500,000
		63,000,000	**63,000,000**
Remunceration of Supervisory Board			
- Nguyen Dinh Chuong	Management	15,000,000	15,000,000
- Pham Huu Ha	Member	6,000,000	6,000,000
- Nguyen Thi Yen	Member	6,000,000	6,000,000
		27,000,000	**27,000,000**
Salary, reward of the General Director and the other managers			
- Do Thanh Trung	General Director	-	-
- Dang Minh Tuyen	Deputy General Director (Resigned on 12 May 2025)	-	175,000,000
- Phạm Huu Ha	Member of The Board of Supervisors	140,886,641	140,080,000
- Nguyen Hong Duc	Factory Mangager	255,560,597	267,600,000
- Phan Anh Tu	Chief accountant	184,515,778	183,575,000
		580,963,016	**766,255,000**

36. COMPARATIVE FIGURES

The comparative figures in the Statement of Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of Company during the previous period.

The comparative figures in the Interim Statement of Financial Position and related notes are those of the financial statements for the fiscal year ended 31 March 2026. Comparative information in the Interim Statement of Income, Interim Statement of Cash Flows and related notes is that of the interim financial statements for the accounting period from 1 April 2025 to 30 September 2025. These financial statements were audited and reviewed by AASC Auditing Firm Company Limited.

As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC from 01 April 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 April 2026 and for the accounting period from 01 April 2025 to 30 September 2025 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025. Details are presented in Appendix No.01. (Items with changes only in their codes or names are not presented in detail in this appendix.)

Approved, 13 November 2026

Preparer	Chief Accountant	Factory Mangager
Dinh Thi Ngoc Hanh	Phan Anh Tu	Nguyen Hong Duc

APPENDIX 1 – COMPARATIVE INFORMATION

Figures according to the Financial Statements for the financial year ended March 31, 2026.				Adjusted figures in accordance with Circular No. 99/2025/TT-BTC				Adjustments
Code		Items	Amount	Code		Line item	Amount	
			VND				VND	
		a/ Balance Sheet				**a/ Báo cáo tình hình tài chính**		
100		**CURRENT ASSETS**	**126,275,246,952**	**100**	**A.**	**CURRENT ASSETS**	**126,275,246,952**	
120	**I.**	**Short-term investments**	**56,261,959,466**	**120**	**I.**	**Short-term investments**	**57,221,322,619**	
123	1.	Short-term held-to-maturity investments	56,261,959,466	123	1.	Short-term held-to-maturity investments	57,221,322,619	Reclassification
130	**II.**	**Short-term receivables**	**13,913,421,640**	**130**	**II.**	**Short-term receivables**	**12,954,058,487**	
136	1.	Other short-term receivables	1,263,030,384	135	1.	Other short-term receivables	303,667,231	Reclassification
300	**C.**	**LIABILITIES**	**7,392,721,097**	**300**	**C.**	**LIABILITIES**	**7,392,721,097**	
310	**I.**	**Current Liabilities**	**6,892,721,097**	**310**	**I.**	**Current Liabilities**	**6,892,721,097**	
				313	1.	Dividends and profits payable	6,098,620	Reclassification
319	1.	Other short-term payables	86,633,245	320	2.	Other short-term payables	80,534,625	Reclassification