CÔNG TY CỔ PHẦN TẬP ĐOÀN GREEN+
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CONSOLIDATED FINANCIAL STATEMENTS

For the 3rd Quarter period ended 30 September 2026

GREEN PLUS JOINT STOCK CORPORATION

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Management of Green Plus Joint Stock Corporation ("the Company") is pleased to present its report and the consolidated financial statements of the Company for the 3rd Quarter period ended 30 September 2026

1. General information

THE COMPANY

Green Plus Group Joint Stock Corporation (hereinafter referred to as the "Company") is a joint stock company operating under Enterprise Registration Certificate No. 1301009978, initially registered on June 1, 2016, and most recently amended for the 15th time on August 8, 2025, issued by the Department of Finance of Vinh Long Province.

Form of capital ownership: Joint Stock Company.

The Company's business operations

The Company's business sectors include the trading of functional food products and leasing of premises.

Stock code: GPC

Head office: Lot AIV-1, Giao Long Industrial Park – Phase 2, Giao Long Commune, Vinh Long Province, Vietnam.

2. Financial status and business results

The Company's financial status and business results for the 3rd Quarter of 2026 are presented in the attached financial statements.

3. Chief Accountant

The members of the Board of Directors, the Supervisory Board, the Executive Board, and the Chief Accountant during the 3rd Quarter of 2026 and up to the date of preparation of the financial statements are as follows:

Members of the Board of Directors

Mr	Đặng Đức Thành	Chairman
Ms	Lâm Thị Diệu Hương	Member
Mr	Phạm Hoàng Lương	Independent member

Supervisory Board

Mr	Hàng Nhật Quang	Head
Mr	Trần Công Lộc	Member
Mr	Nguyễn Minh Cường	Member

Board of Management, and the Chief Accountant

Mr	Lê Đình Phong	General Director
Mr	Nguyễn Công Thành	Deputy General Director
Mr	Nguyễn Quốc Việt	Deputy General Director also Chief Accountant

The Company's legal representative during the 3rd Quarter of 2026 and up to the date of preparation of the financial statements is as follows:

The legal representative of the Company during the period and at the date of this report is Mr. Đặng Đức Thành and Mr. Lê Đình Phong.

4. MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE consolidated FINANCIAL STATEMENTS

Management is responsible for the consolidated financial statements of each financial period which give a true and fair view of the consolidated financial position of the Company and of the consolidated results of its operations and its consolidated cash flows for the period. In preparing those consolidated financial statements, management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue its business.

Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the consolidated financial position of the Company and to ensure that the accounting records comply with the applied accounting system. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

5 STATEMENT BY MANAGEMENT

Management does hereby state that, in its opinion, the accompanying consolidated financial statements give a true and fair view of the consolidated financial position of the Company as at September 30, 2026 and of the consolidated results of its operations and its consolidated cash flows for 3rd Quarter of 2026 period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of consolidated financial statements.

Vinh Long, October 29, 2026

For and on behalf of the Board of Management

CÔNG TY CỔ PHẦN TẬP ĐOÀN GREEN VĨNH LONG

Đặng Đức Thành

Chairman

CONSOLIDATED BALANCE SHEET

For the 3rd Quarter period ended 30 September 2026

Unit: VND

ASSETS	Code	Notes	Sep 30, 2026	Jan 1, 2026
A. CURRENT ASSETS	**100**		**272,249,275,324**	**305,163,224,116**
I. Cash and cash equivalents	**110**	**V.1**	**21,626,327,781**	**674,277,506**
1. Cash	111		21,626,327,781	674,277,506
2. Cash equivalents	112		-	-
II. Short-term investments	**120**		**149,107,515,941**	**120,180,326,575**
1. Short-term investments	121		-	-
2. Provision for impairment of short-term investments	122		-	-
3. Short-term held-to-maturity investments	123	V.2a	149,107,515,941	120,180,326,575
4 Provision for short-term held-to-maturity investment	124		-	-
5 Other short-term investments	125		-	-
6 Provision for impairment of other short-term investm	126		-	-
III. Short - term receivables	**130**		**92,654,032,984**	**173,833,434,470**
1. Trade receivables	131	**V.3a**	20,033,877,226	38,805,386,726
2. Advance to suppliers	132	V.4	15,849,543,837	12,858,652,055
3. Receivables under construction contract progress	134		-	-
4. Other short-term receivables	135	V.5a	57,396,079,467	122,772,181,435
5. Provision for doubtful debts (*)	136		(625,467,546)	(602,785,746)
IV. Inventories	**140**	V.6	**8,703,574,730**	**10,156,374,818**
1. Inventories	141		8,703,574,730	10,156,374,818
2. Provision for decline in inventory (*)	142		-	-
V. Short-term biological assets	**150**		-	-
1. Short-term livestock for one-time harvest	151		-	-
2. Seasonal crops or one-time harvest plants	152		-	-
3. Provision for impairment of short-term biological ass	153		-	-
VI. Current assets	**160**		**157,823,888**	**318,810,747**
1. Short-term prepaid expenses	161	V.11a	104,218,898	265,474,927
2. VAT deducted	162		53,604,990	53,335,820
3. Taxes and payable to state budget	163		-	-
4. Government bonds purchased for resale	164		-	-
5. Current assets	165		-	-

CONSOLIDATED BALANCE SHEET

For the 3rd Quarter period ended 30 September 2026

Unit: VND

ASSETS	Code	Notes	Sep 30, 2026	Jan 1, 2026
B. NON-CURRENT ASSETS	**200**		**412,377,612,288**	**411,748,197,412**
I. Long-term Receivables	**210**		**591,680,750**	**591,680,750**
1. Long - term receivable - trade	211		-	-
2. Long-term prepaid to supplier	212		-	-
3. Other long-term receivables	215	V.5b	591,680,750	591,680,750
4. Provision for doubtful debts (*)	216		-	-
II. Fixed Assets	220		**9,651,154,251**	**10,132,923,252**
1. Tangible fixed assets	221	V.7	7,208,529,767	7,645,301,648
- Cost	222		10,723,000,000	10,723,000,000
- Accumulated depreciation (*)	*223*		(3,514,470,233)	(3,077,698,352)
2. Finance-leased fixed assets	*224*		-	-
- Cost	225		-	-
- Accumulated depreciation (*)	*226*		-	-
3. Intangible fixed assets	*227*	V.8	2,442,624,484	2,487,621,604
- Cost	228		2,999,808,000	2,999,808,000
- Accumulated depreciation (*)	*229*		(557,183,516)	(512,186,396)
III. Long-term biological assets	**230**		-	-
1. Livestock for periodic production	231		-	-
2. Long-term livestock for one-time harvest	236		-	-
3. Long-term seasonal crops or one-time harvest plants	237		-	-
4. Provision for impairment of long-term biological ass	238		-	-
IV. Investment real estate	**240**	**V.9**	**37,536,645,867**	**37,953,083,364**
- Original cost	241		42,210,000,000	42,210,000,000
- Accumulated depreciation (*)	242		(4,673,354,133)	(4,256,916,636)
V. Long-term asset in progress	**250**		**172,146,217,646**	**171,326,953,531**
1. Long-term business costs in progress	251		-	-
2. Long-term construction costs in progress	252	V.10	172,146,217,646	171,326,953,531
VI. Long- term financial Investments	**260**		**191,607,636,954**	**191,003,413,695**
1. Investment in equity of subsidiaries	261		-	-
2. Investment in joint-venture	262	V.2b	184,423,735,189	183,817,238,904
3. Investments in equity of other entities	263	V.2c	7,250,000,000	7,250,000,000
4. Provision for impairment of long-term investments ir	264	V.2c	(66,098,235)	(63,825,209)
5. Long-term held-to-maturity investments	265		-	-
6. Provision for long-term held-to-maturity investments	266		-	-
VII. Other long-term assets	**270**		**844,276,820**	**740,142,820**
1. Long-term deferred expenses	271	V.11b	844,276,820	740,142,820
4. Other long-term assets	274		-	-
TOTAL ASSETS	**280**		**684,626,887,612**	**716,911,421,528**

CONSOLIDATED BALANCE SHEET

For the 3rd Quarter period ended 30 September 2026

Unit: VND

LIABILITIES AND EQUITY	Code		Sep 30, 2026	Jan 1, 2026
C. LIABILITIES	**300**		**84,208,010,718**	**120,873,991,518**
I. Short-term liability	**310**		**75,739,061,688**	**112,157,953,502**
1. Short-term payable to supplier	311	V.13	934,762,890	163,411,551
2. Short-term advances from customers	312	V.14	2,499,840,000	-
3. Dividends and profits payable	313		-	-
4. Short-term taxes and amounts payable to the State	314	V.15	1,915,816,735	3,271,694,210
5. Payable to employees	315		545,819,776	181,300
6. Short-term expense paid	316	V.16	2,300,000,000	6,023,012,150
7. Construction contract progress payment due to custo	318		-	-
8. Short-term unearned revenue	319		-	7,363,636
9. Other short-term payable items	320	V.17	281,291,880	483,052,904
10. Short-term borrowings and finance lease liabilities	321	V.12a	67,103,917,023	101,576,372,922
11. Short-term provisions for payables	322		-	-
12. Bonus & welfare funds	323		157,613,384	632,864,829
13. Price stabilization fund	324		-	-
14. Government bonds purchased for resale	325		-	-
II. Long-term liability	**330**		**8,468,949,030**	**8,716,038,016**
1. Trade payables	331		-	-
2. Intercompany long-term payables	332		-	-
3. Long-term taxes and amounts payable to the State	333		-	-
4. Other long-term payables	334		-	-
5. Long-term deferred revenue	337		-	-
6. Other long-term payables	338		500,000,000	-
7. Long -term Financial loan and leasing liabilities	339	V.12b	7,968,949,030	8,716,038,016
8. Convertible bonds	340		-	-
9. Preference shares	341		-	-
10. Deferred income tax liabilitie	342		-	-
11. Long-term provision	343		-	-
12. Development of science and technology fund	344		-	-

CONSOLIDATED BALANCE SHEET

For the 3rd Quarter period ended 30 September 2026

Unit: VND

LIABILITIES AND EQUITY	Code	Notes	Sep 30, 2026	Jan 1, 2026
D. OWNER'S EQUITY	**400**	V.18	**600,418,876,594**	**596,037,430,010**
1. Contributed legal capital	411		540,721,430,000	540,721,430,000
- Ordinary shares with voting rights	411a		540,721,430,000	540,721,430,000
- Preference shares	411b		-	-
2. Share premium	*412*		-	-
3. Conversion options on convertible bonds	413		-	-
4. Other capital	414		-	-
5. Treasury shares (*)	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment & development funds	418		-	-
9. Other funds	419		-	-
10. Undistributed earnings	420		48,755,904,023	44,818,802,590
- Undistributed earnings at the end of the previous pe	420a		44,572,302,590	42,875,371,623
- This period undistributed earnings	420b		4,183,601,433	1,943,430,967
11 Lợi ích cổ đông không kiểm soát	429		10,941,542,571	10,497,197,420
TOTAL LIABILITIES AND EQUITY	**440**		**684,626,887,312**	**716,911,421,528**

Vinh Long, October 29, 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Nguyễn Thị Ngọc Tuyền	Nguyễn Quốc Việt	Lê Đình Phong

CONSOLIDATED INCOME STATEMENT

For the 3rd Quarter period ended 30 September 2026

Unit: VND

ITEMS	Code	Notes	3rd Quarter		From 1 January to 30 September	
			2026	2025	2026	2025
1. Revenue from sales of goods and provision of services	01	VI.1	46,572,500,798	32,025,033,085	110,303,044,659	84,326,684,492
2. Deductions from revenue	02		-	-		
3. Net revenue from sales of goods and provision of services (10 = 01 - 02)	**10**	VI.2	**46,572,500,798**	**32,025,033,085**	**110,303,044,659**	**84,326,684,492**
4. Cost of goods sold	11	VI.3	42,027,907,503	30,606,691,781	99,980,859,951	72,284,769,380
5. Gross profit from sales of goods and provision of services (20 = 10 - 11)	**20**		**4,544,593,295**	**1,418,341,304**	**10,322,184,708**	**12,041,915,112**
6. Profit/loss from sale and liquidation of investment real estate	21	VI.4	-	**(4,390,000,000)**	-	(4,390,000,000)
7. Financial activities income	22	VI.5	2,837,400,045	695,062,483	8,090,683,681	4,162,451,512
8. Financial activities expenses	23		1,547,107,801	1,652,885,532	4,071,426,055	5,186,203,948
- In which: Loan interest expenses	*24*	VI.6	1,547,107,224	*1,652,885,513*	4,067,072,525	5,183,391,488
9. Selling expenses	25	VI.7	314,355,848	702,320,017	967,906,803	2,332,958,596
10. General & administration expenses	26	VI.8	2,671,895,899	2,613,384,241	7,917,906,438	8,578,634,755
11. The profit or (loss) in the joint venture or association cc	27		190,651,975	205,875,130	606,496,285	574,190,709
12. Operating profit {30 = 20 + 21 + 22 – (23 + 25 + 26)}	**30**		**3,039,285,767**	**(7,039,310,873)**	**6,062,125,378**	**(3,709,239,966)**
13. Other income	31	VI.9	109,251	109,147,962	257,477,136	310,794,562
14. Other expenses	32	VI.10	150,077,532	152,100,449	509,972,113	480,831,739
15. Other profit (40 = 31 - 32)	**40**		**(149,968,281)**	**(42,952,487)**	**(252,494,977)**	**(170,037,177)**
16. Total accounting profit before tax (50 = 30 + 40)	**50**		**2,889,317,486**	**(7,082,263,360)**	**5,809,630,401**	**(3,879,277,143)**
17. Current business income tax charge	51	VI.12	582,907,858	193,352,060	1,181,683,817	1,069,984,555
18 Deffered business income tax charge	52		-	-	-	(105,397,415)
19. Profit after corporate income tax (60 = 50 - 51 - 52)	**60**		**2,306,409,628**	**(7,275,615,420)**	**4,627,946,584**	**(4,843,864,283)**
20. Lợi nhuận sau thuế của công ty mẹ	61		2,165,724,480	(7,362,102,050)	4,183,601,433	(5,105,843,654)
21. Lợi nhuận sau thuế của cổ đông không kiểm soát	62		140,685,148	86,486,630	444,345,151	261,979,371
22. Earning per share (*)	70	VI.13	**40**	**(136)**	**77**	**(94)**
23. Diluted earning per share	71	VI.13	**40**	**(136)**	**77**	**(94)**

Vinh Long, October 29, 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Nguyễn Thị Ngọc Tuyền	Nguyễn Quốc Việt	Lê Đình Phong

CONSOLIDATED CASH FLOW STATEMENT

(Indirect Method)

For the 3rd Quarter period ended 30 September 2026

Unit: VND

ITEMS	Code	Notes	From 1 January to 30 September	
			2026	2025
I. CASH FLOWS FROM OPRATING ACTIVITIES				
1. Profit before tax	01		**5,809,630,401**	**(3,879,277,143)**
2. Adjustments for:				-
Depreciation of fixed assets and investment properties	02	V.7,8,9	898,206,498	898,206,498
Provisions	03		24,954,826	2,811,830
Gains/losses from foreign exchange rate differences due to revaluation of monetary items denominated in foreign currencies	04		-	-
Investment gains/losses	05		(8,697,177,293)	(4,735,778,196)
Interest expenses	06		4,067,072,525	5,183,391,488
Other adjustments	07		-	-
3. Operating profit before changes in working capital	**08**		**2,102,686,957**	**(2,530,645,523)**
Increase (-), decrease (+) in receivables	09		76,903,389,482	(46,450,238,900)
Increase (-), decrease (+) in inventories	10		1,452,800,088	2,493,375,424
Increase (+), decrease (-) in payables (excluding interest payable and income tax payable)	11		11,127,868,199	25,466,247,704
Increase (-), decrease (+) in prepaid expenses	12		57,122,329	(247,385,299)
Increase (-), decrease (+) in trading securities	13		-	-
Interest paid	14		(3,611,331,915)	(2,933,712,005)
Corporate income tax paid	15		(1,525,697,331)	(1,003,043,775)
Other cash receipts from operating activities	16		-	-
Other cash payments from operating activities	17		(848,251,445)	(135,237,963)
Net cash flow from operating activities	**20**		**85,658,586,364**	**(25,340,640,337)**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase, construction of fixed assets and other long-term assets	21		(840,881,801)	(1,373,303,694)
2. Proceeds from disposal of fixed assets and other long-term assets	22		-	15,600,000,000
3. Loans granted, purchases of debt instruments of other entities	23		(52,430,000,000)	(22,000,000,000)
4. Loan recoveries, resale of debt instruments of other	24		39,407,689,643	50,000,000,000
5. Capital contribution to other entities	25		-	-
6. Proceeds from recovery of other entities' contributed capital	26		-	43,310,000,000
7. Interest, dividends, and profits received	27		7,066,893,498	2,156,494,335
Net cash flow from investing activities	**30**		**(6,796,298,660)**	**87,693,190,641**

CONSOLIDATED CASH FLOW STATEMENT

(Indirect Method)

For the 3rd Quarter period ended 30 September 2026

Unit: VND

ITEMS	Code	Notes	From 1 January to 30 September	
			2026	2025
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares, capital contribution from owners	31		-	-
2. Return of contributed capital to owners, repurchase of issued shares	32		-	-
3. Proceeds from borrowings	33		90,323,291,000	54,183,450,459
4. Repayment of principal loans	34		(148,233,528,429)	(112,542,282,144)
5. Repayment of finance lease liabilities	35		-	-
6. Dividends and profits paid to owners	36		-	-
Net cash flow from financing activities	**40**		**(57,910,237,429)**	**(58,358,831,685)**
Net cash flow for the year (50 = 20 + 30 + 40)	**50**		**20,952,050,275**	**3,993,718,619**
Cash and cash equivalents at the beginning of the year	**60**		**674,277,506**	**13,084,274,412**
Effect of exchange rate changes on cash and cash equivalents	61			
Cash and cash equivalents at the end of the year (70 = 50 + 60 + 61)	**70**	**V.1**	**21,626,327,781**	**17,077,993,031**

Vinh Long, October 29, 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Nguyễn Thị Ngọc Tuyền	Nguyễn Quốc Việt	Lê Đình Phong

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the 3rd Quarter period ended 30 September 2026

Unit: VND

I. Business Characteristics of the Company

1. The Company

Green Plus Group Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company operating under Enterprise Registration Certificate No. 1301009978, initially registered on June 1, 2016, and most recently amended for the 15th time on August 8, 2025, issued by the Department of Finance of Vinh Long Province.

Form of capital ownership: Joint Stock Company.

Stock code: GPC

Head office: Lot AIV-1, Giao Long Industrial Park – Phase 2, Giao Long Commune, Ving Long Province, Vietnam.

In addition, the Company also has two branches :

Located at Ho Chi Minh City : 2nd floor of Geenplus Building, No. 73-75 Tran Trong Cung Street, Tan Thuan Ward, Ho Chi Minh City.

Located at Ha Noi City : Room 312, 3rd floor of VCCI Building, No. 9 Dao Duy Anh Street, Kim Lien Ward, Ha Noi City.

2. The Company's business operations

The Company operates in the fields of commerce and services.

3. Core business operations

The Company's business sectors include the trading of functional food products and leasing of premises.

4. Normal production and business cycle

The Company's operating cycle lasts within 12 months, following the standard financial year starting from January 1 and ending on December 31.

5. The Company's operational characteristics during the 3rd Quarter of 2026 had an impact on the financial statements.

None.

6. Total number of employees as of September 30, 2026: 28 employees. (As of January 1, 2026: 31 employees.)

7. Organizational structure of the Company

7.1. List of subsidiaries

As of September 30, 2026, the Company had one (01) directly owned subsidiary as follows:

Name of Subsidiary	*Business Activities*	*Ownership Percentage*	*Ownership interest*	*Voting rights percentage*
Tien Thinh Organic Joint Stock Company	Business in fertilizer trading	85.7%	85.7%	85.7%

7.2. List of associates

As of September 30, 2026, the Company had one (01) associate as follows:

Name of associate	*Business Activities*	*Ownership Percentage*	*Ownership interest*	*Voting rights percentage*
Green Standard International Housing Joint Stock Company	Architectural activities and related technical consultancy	22.9%	22.9%	22.9%

8. Statement on the comparability of information in the financial statements

The selection of figures and information to be presented in the financial statements is carried out based on the principle of comparability between corresponding accounting periods.

II. ACCOUNTING FISCAL YEAR AND CURRENCY USED IN ACCOUNTING

1. Accounting fiscal year

The fiscal year is begun on January 01 and ended December 31 annually.

2. Currency used in accounting

Vietnam Dong (VND) is used as a currency unit for accounting records.

III. ACCOUNTING STANDARDS AND ACCOUNTING REGIME APPLIED

1. Accounting regime applied

The Company applies the Vietnamese Accounting Standards and the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025; and Circular No. 43/2026/TT-BTC dated April 20, 2026 amends and supplements a number of articles of Circular No. 202/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the method of preparing and presenting consolidated financial statements.

2. Statement of compliance with accounting standards and accounting regime

The Executive Board affirms that it has complied with the requirements of the Vietnamese Accounting Standards and the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, as well as other circulars and guidelines issued by the Ministry of Finance on the implementation of accounting standards in the preparation and presentation of the financial statements.

IV. APPLIED ACCOUNTING POLICIES

1. Basis of Consolidation of Financial Statements

The consolidated financial statements include the financial statements of Green+ Group Joint Stock Company and its subsidiary ("the Group") for the 3rd quarter of 2026 as at September 30, 2026.

following accounting policies consistent with those of Green+ Group Joint Stock Company. Adjustments have been made to eliminate any discrepancies in accounting policies to ensure consistency between the subsidiary and Green+ Group Joint Stock Company.

All intra-group balances, transactions, income, expenses, and unrealized gains arising from intra-group transactions included in the carrying amount of assets are fully eliminated.

unless the transaction provides evidence of impairment of the transferred asset.

Non-controlling interests represent the portion of profit or loss and net assets of the subsidiary not attributable to the Group. These

Losses incurred by the subsidiary are allocated to the non-controlling interests even if this results in a deficit balance for non-controlling interests in the net assets of the subsidiary.

Goodwill (or gain from a bargain purchase) arising on the acquisition of a subsidiary represents the excess of the cost of the investment over the fair value of the identifiable net assets of the subsidiary at the acquisition date. Goodwill is amortized on a straight-line basis over its estimated useful life, not exceeding 10 years. Periodically, the Group assesses goodwill for impairment; if there is evidence that the impairment loss exceeds the annual amortization, the excess impairment loss is recognized immediately in the period incurred.

2. Foreign Exchange Rates Applied in Accounting

The Company translates foreign currencies into Vietnamese Dong based on the actual transaction rate and the recorded book rate.

Principle for Determining Actual Transaction Exchange Rate

All foreign currency transactions arising during the year (such as buying or selling foreign currency, recognizing receivables and payables, purchasing assets, or expenses settled immediately in foreign currency) are accounted for at the actual exchange rate at the transaction date.

advances from customers, prepaid expenses, deposits, and deferred revenue) denominated in foreign currencies are revalued at the actual exchange rate announced at the reporting date.

- The actual exchange rate applied for revaluing monetary items classified as assets is the foreign currency buying rate of the Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank).

- The actual exchange rate used to revalue monetary items denominated in foreign currencies that are classified as liabilities: the selling exchange rate of Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) is applied.

Foreign exchange differences arising during the year from transactions in foreign currencies and from the revaluation of monetary items denominated in foreign currencies at the end of the accounting period, after offsetting exchange gains and losses, are recognized in the profit or loss.

Principles for determining the accounting exchange rate

When recovering receivables, deposits, or making payments for payables denominated in foreign currencies, the Company applies the specific actual accounting exchange rate.

When making payments in foreign currencies, the Company applies the moving weighted average accounting exchange rate.

3. Principle for determining the effective interest rate used to discount cash flows

The effective interest rate used to discount cash flows for items recognized at present value, amortized cost, or recoverable amount is determined based on the interest rate applied by the commercial bank with which the Company frequently transacts, for loans granted to the Company.

4. Principle for recognizing cash and cash equivalents

Cash comprises cash on hand, demand deposits at banks, and cash in transit

5. Accounting principles for financial investments

Accounting principles for held-to-maturity investments

Held-to-maturity investments include time deposits with banks.

Held-to-maturity investments are initially recognized at cost, including the purchase price and any transaction costs related to the acquisition of the investments. After initial recognition, these investments are measured at their recoverable value. Interest income from held-to-maturity investments after the purchase date is recognized in the income statement on an accrual basis. Any interest earned before the Company takes ownership is deducted from the initial cost at the time of purchase.

5. Accounting principles for financial investments (Continued)

Accounting principles for investments in associates

Investments in associates are recognized when the Group holds from 20% to less than 50% of the voting rights of the investees, has significant influence, but does not have control over the financial and operating policy decisions of these companies. Investments in associates are accounted for in the consolidated financial statements using the equity method.

Under the equity method, the initial investment is recorded at cost and subsequently adjusted for changes in the investor's share of the net assets of the associate or joint venture after acquisition. The consolidated statement of profit or loss reflects the Group's share of the results of operations of the associate or joint venture after acquisition as a separate line item.

Goodwill arising from the investment in an associate or joint venture is included in the carrying amount of the investment. The Group does not amortize this goodwill but assesses it annually for impairment.

The financial statements of the associates and joint ventures are prepared for the same accounting period as the Group's financial statements and apply consistent accounting policies. Appropriate consolidation adjustments have been made where necessary to ensure consistency of accounting policies with those of the Group.

Accounting principles for investments in equity instruments of other entitie

Investments in equity instruments of other entities include investments in equity instruments where the Company does not have control, joint control, or significant influence over the investee.

Investments in equity instruments of other entities are initially recognized at cost, which includes the purchase price or capital contribution, plus any direct transaction costs related to the investment. Dividends and profits from periods prior to the purchase of the investment are accounted for as a reduction in the carrying value of the investment. Dividends and profits from periods after the purchase of the investment are recognized as income. Dividends received in the form of additional shares are only tracked in terms of the increase in the number of shares, without recognizing the value of the shares received, or are recognized at par value (except for state-owned enterprises that follow the applicable laws and regulations).

Provisions for impairment of investments in equity instruments of other entities are made as follows:

- For investments where the fair value cannot be determined at the reporting date, the provision for impairment is made based on the losses of the investee, with the provision calculated as the difference between the actual capital contributions of the parties to the other entity and the actual equity, multiplied by the Company's ownership percentage relative to the total actual capital contributions of the parties in the other entity.

6. Principle for recognizing trade receivables and other receivables

Receivables are presented at their carrying amount, less any provision for doubtful debts.

The classification of receivables is carried out based on the following principles:

- Receivables from customers reflect trade receivables arising from buy-and-sell transactions between the Company and independent buyers, including receivables for goods sold under export consignment arrangements with other entities.

- Other receivables reflect non-trade receivables that are not related to buy-and-sell transactions.

A provision for doubtful debts is made for each receivable based on the aging of overdue debts or the expected amount of loss. Specifically:
- For overdue receivables;
- For receivables that are not yet overdue but are considered unlikely to be recovered: the provision is based on the estimated amount of loss.

The increase or decrease in the provision for doubtful debts to be made at the end of the financial year is recognized as part of administrative expenses.

7. Principle for recognizing inventory

- Raw materials, goods: include the purchase cost and other directly attributable costs incurred to bring the inventory to its current location and condition
- Finished goods: include the costs of raw materials, direct labor, and attributable manufacturing overheads, which are allocated based on normal operating capacity.
- Work-in-progress: includes only the cost of raw materials.

Inventory valuation method: Using the First-In, First-Out (FIFO) method.
Inventory accounting: Perpetual inventory method.

Method for creating provision for inventory write-down (if any): A provision for inventory write-down is made for each inventory item where the cost exceeds the net realizable value. The net realizable value is the estimated selling price of the inventory in the ordinary course of business, less the estimated costs to complete and the estimated costs necessary to make the sale.

The increase or decrease in the provision for inventory write-down to be made at the end of the financial year is recognized in the cost of goods sold.

8. Principle for recognizing and depreciating fixed assets (FA)

8.1. Principle for recognizing tangible fixed assets

Tangible fixed assets are recognized at cost, less accumulated depreciation. The cost includes all expenditures that the company incurs to acquire the asset and bring it to the intended use at the time it is ready for use. Subsequent costs are added to the carrying amount of the fixed asset only if it is certain that these costs will result in future economic benefits from the use of the asset. Costs that do not meet this condition are recognized as expenses in the period incurred.

When a tangible fixed asset is sold or disposed of, the cost and accumulated depreciation are removed from the books, and any resulting gain or loss from the disposal is recognized in income or expenses for the period.

Acquired tangible fixed assets

The cost of a tangible fixed asset includes the purchase price (less any trade discounts or rebates), taxes (excluding refundable taxes), and any directly attributable costs necessary to bring the asset into working condition for its intended use, such as installation costs, trial operation costs, expert fees, and other directly related costs.

Fixed assets, including buildings and structures attached to land use rights, have the value of the land use rights separately determined and recognized as intangible assets.

8.2. Principle for recognizing intangible fixed assets

Intangible fixed assets are recognized at historical cost less accumulated amortization. The historical cost of an intangible fixed asset comprises all costs incurred by the enterprise to acquire the intangible asset up to the time it is ready for its intended use.

The historical cost of an intangible fixed asset representing land use rights includes the amount paid to legally acquire the land use rights from another party, as well as costs for compensation, site clearance, land leveling, and registration fees.

Land Use Rights

Land use rights represent all actual costs directly related to the land that the Group has incurred, including amounts paid to obtain land use rights, compensation expenses, site clearance costs, land leveling expenses, registration fees, etc. When land use rights are acquired together with buildings and structures on the land, the value of the land use rights is separately identified and recorded as an intangible fixed asset.

8.3. Depreciation method for fixed assets (FA)

Fixed assets are depreciated using the straight-line method based on the estimated useful life of the asset. The estimated useful life is the period during which the asset is expected to be used in production or business operations.

The estimated useful life of the fixed assets is as follows:

Buildings and structures	*40 yrs*
Transportation and transmission equipmen	*10 yrs*

Land use rights with a limited term are depreciated in accordance with the land lease term (50 years).

9. Principle for recognizing construction in progress costs

Construction in progress reflects costs directly related to assets under construction, including machinery and equipment being installed for production, leasing, and management purposes, as well as costs related to the repair of fixed assets in progress. These assets are recognized at cost and are not depreciated.

These costs are transferred to the asset account when the project is completed, the final acceptance has been performed, and the asset is handed over and ready for use.

10. Principle for recognizing and depreciating investment properties

Principle for recognizing investment properties: Investment properties are land use rights, buildings, part of a building, or infrastructure owned or leased by the Company for the purpose of generating rental income or for capital appreciation. Investment properties are presented at cost, less accumulated depreciation.

The cost of investment properties: It includes all costs incurred by the Company or the fair value of any consideration exchanged to acquire the investment property, up to the point of purchase or completion of construction of the investment property.

Costs related to investment properties incurred after initial recognition are recognized as operating expenses in the period, unless it is certain that these costs will increase the future economic benefits from the investment property, in which case they are capitalized and added to the cost of the investment property.

Investment properties held for rental income are depreciated using the straight-line method based on the estimated useful life of the property.

The estimated useful life of investment properties held for rental income is as follows:

Factories, structures	*40 yrs*

Investment properties held for capital appreciation are not depreciated. If there is clear evidence that the value of investment properties held for capital appreciation has declined compared to market value and the impairment loss can be reliably measured, the investment property is written down to its new value, and the loss is recognized in the cost of goods sold.

11. Principle for recognizing prepaid expenses

Prepaid expenses at the Company include actual costs incurred but related to business activities across multiple accounting periods. The method for allocating prepaid expenses: Prepaid expenses are allocated to business operating expenses for each period using the straight-line method.

The Company's prepaid expenses include the following costs:

Tools and equipment: Tools and equipment that have been put into use are allocated to expenses using the straight-line method, with the allocation period not exceeding 36 months.

Insurance costs: Fire insurance and property insurance that the Company purchases and pays for in advance for multiple accounting periods.

Repair Costs: One-time major repair costs are allocated to expenses using the straight-line method over a period of 24 months.

12. Principle for recognizing payables

Payables are recognized for amounts due in the future related to goods and services received. Payables are recognized based on reasonable estimates of the amounts owed.

The classification of payables into payables to suppliers, accrued expenses, intercompany payables, and other payables is carried out based on the following principles:

- Payables to suppliers reflect trade payables arising from the purchase of goods, services, and assets, where the supplier is an independent entity, including payables related to imports through consignment agents.

- Other payables reflect amounts owed that are non-trade in nature and are not related to the purchase, sale, or provision of goods and services.

13. Principles for the Recognition of Borrowings and Capitalization of Borrowing Costs

Principles for the Recognition of Borrowing Costs: Borrowing costs include interest expenses and other costs incurred directly in connection with borrowings. Borrowing costs are recognized as expenses when incurred.

In cases where borrowing costs are directly attributable to the acquisition, construction, or production of qualifying assets that necessarily take a substantial period of time (more than 12 months) to get ready for their intended use or sale, such borrowing costs are capitalized. For specific loans used for the construction of fixed assets or investment properties, interest expenses are capitalized even if the construction period is less than 12 months. Any income earned from the temporary investment of borrowings pending their expenditure on qualifying assets is deducted from the cost of the related assets.

For general borrowings partly used for the acquisition, construction, or production of qualifying assets, the amount of borrowing costs eligible for capitalization is determined by applying a capitalization rate to the weighted average accumulated expenditures on those assets. The capitalization rate is the weighted average interest rate applicable to the borrowings outstanding during the period, excluding borrowings made specifically for the purpose of obtaining a particular qualifying asset.

14. Principle for recognizing payables

Accrued Expenses reflect amounts payable for goods and services that have been received from suppliers or provided to customers but have not yet been paid due to the absence of invoices or insufficient accounting documentation, as well as amounts payable to employees for accrued leave and other production and business expenses that must be accrued.

15. Principle for recognizing equity

Shareholders' contributions

Owner's contributions are recognized based on the actual amount contributed by the shareholders.

Share premium: Share premium is recognized as the difference between the issue price and the nominal value of shares issued in the initial offering, additional issuances, the difference between the reissue price and the book value of treasury shares, and the equity component of convertible bonds upon maturity. Direct costs related to the additional issuance of shares and the reissuance of treasury shares are deducted from the share premium.

Principle for recognizing undistributed profit

Profit after corporate income tax is distributed to shareholders after allocations to reserves in accordance with the Group's Charter and legal regulations, and after approval by the General Meeting of Shareholders.

16. Principles and methods for recognizing revenue and other income

Principles and methods for recognizing revenue from the sale of goods and finished products

Revenue from the sale of goods is recognized when all of the following five conditions are met:
1. The Company has transferred the significant risks and rewards of ownership of the product or goods to the buyer;
2. The Company no longer retains control over the goods as if it were the owner or has control over the goods;
3. The revenue can be reliably measured. When the contract allows the buyer the right to return the goods purchased under specific conditions, revenue is only recognized when those specific conditions no longer exist, and the buyer no longer has the right to return the goods (except when the customer has the right to return goods in exchange for other goods or services);
4. The Company has received or will receive economic benefits from the sale transaction;
5. The costs related to the sale transaction can be reliably measured.

Principles and methods for recognizing revenue from service transactions

Revenue from service transactions is recognized when the outcome of the transaction can be reliably measured. If the service is performed over multiple periods, revenue is recognized for the period based on the portion of the work completed as of the end of the reporting period.

The outcome of a service transaction is considered reliably measurable when all of the following four conditions are met:
1. The revenue can be reliably measured. If the contract allows the buyer the right to return the purchased service under specific conditions, revenue is only recognized when those specific conditions no longer exist, and the buyer no longer has the right to return the service;
2. It is probable that economic benefits will flow from the service transaction;
3. The stage of completion of the transaction at the end of the reporting period can be reliably measured;
4. The costs incurred for the transaction and the costs to complete the service transaction can be reliably measured.

16. Principles and methods for recognizing revenue and other income (Continued)

Principles and methods for recognizing financial income

1. It is probable that economic benefits will flow from the transaction;
2. The income can be reliably measured.

Financial income includes interest income, dividends, profits from investments, and other financial income of the Company.

Interest income is recognized on an accrual basis, determined based on the balances of interest-bearing accounts and the actual inter

When an amount previously recognized as revenue becomes uncollectible or is deemed uncertain to be collected, it must be recorded as an expense in the period incurred, rather than as a reduction of revenue.

17. Principles and methods for recognizing cost of goods sold (COGS)

Cost of goods sold reflects the cost of products, goods, or services in the reporting period. The cost of goods sold is recognized at the time the transaction occurs or when it is reasonably certain that the cost will be incurred in the future, regardless of whether the payment has been made. Cost of goods sold and revenue are recognized simultaneously according to the matching principle. Costs exceeding normal consumption are immediately recognized in the cost of goods sold based on the prudence principle.

18. Principles and methods for recognizing financial expenses

Financial expenses include: costs or losses related to financial investment activities, borrowing costs; provision for impairment of financial investments, foreign exchange losses, and other financial expenses.

Each financial expense is recognized separately for each type of cost when it is incurred during the period and can be reliably measured with sufficient evidence of the costs.

19. Principles and Methods for Recognizing Current Corporate Income Tax Expenses and Deferred Corporate Income Tax Expenses

Corporate Income Tax Expenses include current corporate income tax expenses and deferred corporate income tax expenses incurred during the year, which are the basis for determining the Company's post-tax business results for the current financial year.

Current corporate income tax expense is the amount of corporate income tax payable calculated based on taxable income for the year and the applicable corporate income tax rate.

Deferred corporate income tax expense is the amount of corporate income tax expected to be payable in the future, arising from the recognition of deferred income tax liabilities during the year and the reversal of previously recognized deferred income tax assets. The Company does not recognize deferred tax assets or deferred tax liabilities arising from transactions that are directly recorded in equity.

Deferred income tax income refers to the reduction of deferred corporate income tax expenses resulting from the recognition of deferred income tax assets during the year and the reversal of previously recognized deferred income tax liabilities.

The Company offsets deferred income tax assets and deferred income tax liabilities only when it has a legally enforceable right to offset current income tax assets against current income tax liabilities, and when the deferred taxes relate to the same taxable entity and are administered by the same taxation authority, and the Company intends to settle current tax liabilities and assets on a net basis.

Taxes payable to the state budget will be finalized with the tax authority. Any differences between the tax payable as recorded in the accounting books and the tax amounts determined through tax audits or finalization will be adjusted upon receipt of the official finalization results.

The current corporate income tax rate applicable to the Company and its subsidiary is 20%.

20. Financial instruments

Initial recognition

Financial assets

According to Circular No. 210/2009/TT-BTC dated November 6, 2009 ("Circular 210"), financial assets are appropriately classified for the purpose of disclosure in the financial statements, into financial assets recognized at fair value through profit or loss, loans and receivables, held-to-maturity investments, and financial assets available for sale. The Company determines the classification of these financial assets at the time of initial recognition.

At the time of initial recognition, financial assets are determined at cost, including any directly attributable transaction costs.

The Company's financial assets include cash and short-term deposits, receivables from customers and other receivables, and short-term investments.

Financial liabilities

Financial liabilities, as defined under Circular 210 for the purpose of disclosure in the financial statements, are appropriately classified into financial liabilities recognized through the income statement, and financial liabilities measured at amortized cost. The Company determines the classification of these financial liabilities at the time of initial recognition.

All financial liabilities are initially recognized at cost, including any directly attributable transaction costs.

The Company's financial liabilities include payables to suppliers, other payables, debts, and loans.

Subsequent measurement

Currently, there is no requirement to remeasure the value of financial instruments after initial recognition.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and presented at their net value in the financial statements if, and only if, the entity has a legally enforceable right to offset the recognized amounts and intends to either settle on a net basis or realize the asset and settle the liability simultaneously.

21. Principles for Recognizing Earnings per Share

Basic earnings per share are calculated by dividing the profit or loss attributable to ordinary shareholders of the Company, after deducting the appropriations to the Bonus and Welfare Fund made during the period, by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share are calculated by dividing the profit or loss attributable to ordinary shareholders of the Company (after adjusting for dividends on convertible preferred shares) by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares that would be issued if all potential ordinary shares that have a dilutive effect were converted into ordinary shares.

22. Related parties

(i) Entities that control, or are controlled directly or indirectly through one or more intermediaries, or are under common control with the reporting entity (including parent companies, subsidiaries, and subsidiaries within the same group);

(ii) Associate companies (as defined in Accounting Standard No. 07 "Accounting for Investments in Associate Companies");

(iii) Individuals who have the right, directly or indirectly, to vote in the reporting entity, leading to significant influence over the entity, including close family members of these individuals. Close family members of an individual are those who can be controlled or controlled by the individual in dealings with the entity, such as parents, spouses, children, and siblings.

(iv) Key management personnel who have the authority and responsibility for planning, directing, and controlling the activities of the reporting entity, including executives, management personnel of the company, and close family members of these individuals.

(v) Entities in which individuals described in (iii) or (iv) hold, directly or indirectly, a significant voting interest or through which they can significantly influence the entity. This includes companies owned by the executives or major shareholders of the reporting entity, as well as companies that share key management personnel with the reporting entity.

In considering each related party relationship, the substance of the relationship should be considered, rather than just its legal form.

23. Principles for the Presentation of Assets, Revenue, and Consolidated Business Results by Segment

A business segment includes segments classified by business field and segments classified by geographical area.

A business field segment is a distinguishable component of the Company that is engaged in the production or provision of individual products or services, or a group of related products or services, and is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Company that is engaged in the production or provision of products or services within a specific economic environment and is subject to risks and returns that are different from those of business segments operating in other economic environments.

V. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. Cash and cash equivalents	**Sep 30, 2026**	**Jan 1, 2026**
Cash	**21,626,327,781**	**674,277,506**
Cash	21,552,321,347	35,530,439
Non-term bank deposits	74,006,434	638,747,067
Total	**21,626,327,781**	**674,277,506**

2. Financial investments (see from page 30 to page 32)

3. Receivables from customers	**Sep 30, 2026**		**Jan 1, 2026**	
	Value	**Provision**	**Value**	**Provision**
a. Short-term	**20,033,877,226**	**(593,467,546)**	**38,805,386,726**	**(570,785,746)**
Green+ Pharmacy and Clinic Management Joint Stock Company	11,901,032,180.00	-	25,978,296,180	-
Epco Foods Company Limited	3,121,732,800.00	-	3,382,997,800	-
Health Gift Joint Stock Compa	2,873,071,000.00	-	7,970,602,000	-
Other receivables from custom	2,138,041,246.00	(593,467,546)	1,473,490,746	(570,785,746)
Total	**20,033,877,226**	**(593,467,546)**	**38,805,386,726**	**(570,785,746)**
b. Receivables from Related Party Customers				
Green+ Pharmacy and Clinic Management Joint Stock Company	11,901,032,180.00	-	*25,978,296,180*	-
Total	**11,901,032,180**	**-**	**25,978,296,180**	**-**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the 3rd Quarter period ended 30 September 2026

Unit: VND

4. Prepayments to suppliers

	Sep 30, 2026		Jan 1, 2026	
	Value	Provision	Value	Provision
Short-term	**15,849,543,837**	**(32,000,000)**	**12,858,652,055**	**(32,000,000)**
Cao Gia Phat Construction Investment Jsc (*)	10,866,800,000.00	-	*10,866,800,000*	-
Green Portal Corporation	860,000,000.00	-	*650,000,000*	-
Ginseng And Herb Co-op	-	-	*617,348,900*	-
Binh Tay Liquor Joint Stock Company Branch – Binh Duong Alcohol and Liquor Factory	1,518,934,560.00	-	-	-
Hung Phu Fertilizer Company Limited	2,410,000,000.00	-	-	-
Prepayments to other suppliers	193,809,277.00	**(32,000,000)**	*724,503,155*	*(32,000,000)*
Total	**15,849,543,837**	**(32,000,000)**	**12,858,652,055**	**(32,000,000)**

(*) The prepayment represents 30% of the value of Construction Contract No. 01/2024/HĐTCXD/CGP-GREEN for the construction of the functional food manufacturing plant, under the package: Construction - Phase 2, located at Lot AIV-1, Giao Long Industrial Park Phase 2, Giao Long Commune, Vinh Long Province.

5 Other receivables

	Sep 30, 2026		Jan 1, 2026 (Restated)	
	Value	Provision	Value	Provision
a. Short-term	**57,396,079,467**	-	**122,772,181,435**	-
Advance for implementation of resort and healthcare real estate projects (1)	-	-	17,600,000,000	-
+ Mr Trần Công Lộc	-	-	*17,600,000,000*	-
Mrs Đặng Thị Minh Tuyết investment project implementation (2)	4,930,000,000	-	27,195,000,000	-
+ Other receivables	-	-	*19,740,000,000*	-
Advance payments for asset purchases and product research and development (3)	*4,930,000,000*	-	*7,455,000,000*	-
+ MrNguyễn Trọng Nghĩa	30,610,000,000	-	77,905,227,435	-
+ Mr Nguyễn Văn Lai	*26,100,000,000*	-	*36,100,000,000*	-
+ MrNguyễn Khắc Ghi	*4,510,000,000*	-	*27,221,060,000*	-
Advance funding for a project to export Wisconsin ginseng wine to the U.S. (**)	-	-	*14,584,167,435*	-
+Mrs Đặng Bích Hồng	*21,688,356,165*	-	-	-
Other receivables	*21,688,356,165*			
Other advance payments to employees	69,000,000	-	*69,000,000*	
b. Long-term	98,723,302	-	2,954,000	-
Deposits and pledges	**591,680,750**	-	**591,680,750**	-
Total	591,680,750	-	591,680,750	-
	57,987,760,217	-	**123,363,862,185**	-

5 Other receivables (Continued)

c. Other receivables from related parties

+ Mr Trần Công Lộc	-	-	17,600,000,000	-
+ Mrs Đặng Thị Minh Tuyết	4,930,000,000	-	27,195,000,000	-
+Mrs Đặng Bích Hồng	21,688,356,165	-	-	-
Total	**26,618,356,165**	-	**44,795,000,000**	-

Notes to other receivables

(*) This advance was made for the research and development of 101 wine products made from Wisconsin ginseng pursuant to the Board of Management's Decision No. 80/2025/GPC/QĐ-HDQT dated 15 December 2025 and the Minutes of the Board of Management's Meeting No. 22/2026/GPC/BB-HDQT dated 05 May 2026. As at the date of these separate interim financial statements, the project is under research and development and several products have been launched.

(**) This advance payment for the implementation of the project "Exporting Wisconsin Ginseng Wine to the U.S. Market" was approved by the Chairman of the Board of Directors on July 1, 2026.

6. Inventories

	Sep 30, 2026		Jan 1, 2026	
	Value	**Provision**	**Value**	**Provision**
Goods	8,703,574,730	-	10,156,374,818	-
Total	**8,703,574,730**	-	**10,156,374,818**	-

- The value of obsolete, deteriorated, or unsellable inventories as of the end of the period: none.
- The value of inventories pledged or mortgaged to secure liabilities as of the end of the period: none.

7. Tangible fixed assets

Items	**Buildings and structures**	**Transportation vehicles**	**Total**
Original cost			
Beginning balance	6,532,500,000	4,190,500,000	**10,723,000,000**
Ending balance	6,532,500,000	4,190,500,000	**10,723,000,000**
Accumulated depreciation			
Beginning balance	1,252,062,500	1,825,635,852	**3,077,698,352**
Depreciation for the period	*122,484,375*	*314,287,506*	**436,771,881**
Ending balance	1,374,546,875	2,139,923,358	**3,514,470,233**
Net book value			
Beginning balance	5,280,437,500	2,364,864,148	**7,645,301,648**
Ending balance	5,157,953,125	2,050,576,642	**7,208,529,767**

8 Intangible fixed assets

Items	Land Use Rights	Tổng cộng
Original cost		
Beginning balance	2,999,808,000	**2,999,808,000**
Ending balance	2,999,808,000	**2,999,808,000**
Accumulated depreciation		
Beginning balance	512,186,396	**512,186,396**
Depreciation for the period	*44,997,120*	**44,997,120**
Ending balance	557,183,516	**557,183,516**
Net book value		
Beginning balance	2,487,621,604	**2,487,621,604**
Ending balance	2,442,624,484	**2,442,624,484**

9 Increase, decrease in investment property

Items	Beginning balance	Increase during the period	Decrease during the period	Ending balance
a. Investment properties for lease (1)				
Original cost	**22,210,000,000**	-	-	**22,210,000,000**
Infrastructure	*22,210,000,000*	-	-	*22,210,000,000*
Accumulated depreciation	**4,256,916,636**	**416,437,497**	-	**4,673,354,133**
Infrastructure	*4,256,916,636*	*416,437,497*		*4,673,354,133*
Net book value	**17,953,083,364**	-	-	**17,536,645,867**
Infrastructure	*17,953,083,364*	-	-	*17,536,645,867*
b. Investment properties held for capital appreciation (2)				
Original cost	**20,000,000,000**	-	-	**20,000,000,000**
House and Land use rights	*20,000,000,000*	-	-	*20,000,000,000*
Impairment loss	-	-	-	-
Net book value	**20,000,000,000**	-	-	**20,000,000,000**
House and Land use rights	*20,000,000,000*	-	-	*20,000,000,000*

(1) The investment property for lease is the 2nd floor of HAGL Lake View building, 72 Ham Nghi, Thanh Khe Ward, Da Nang. The Company has signed an addendum to extend the lease contract, the lease term is 02 years from November 01, 2025 and ends on October 31, 2026.

(2) The investment property waiting for price increase is the currently unleased part of the 2nd floor of HAGL Lake View building, 72 Ham Nghi, Thanh Khe Ward, Da Nang with the value of VND 20.000.000.000.

Present the fair value of investment properties

According to Vietnamese Accounting Standard No. 05 'Investment Property, the fair value of investment property at the end of the accounting period needs to be presented. However, the Group has not yet determined the fair value of its investment properties because it has not found a suitable valuation company to carry out this task.

The income and expenses related to leasing the investment property for lease are as follows:

	From 1 January to 30 September	
	2026	**2025**
Rental income	73,636,363	49,090,910
Direct expenses related to generating rental income	10,778,182	6,379,637

10. Construction in progress

	Jan 1, 2026	Expenses incurred during the period	Transferred to fixed assets during the period	Sep 30, 2026
Functional Food Manufacturing Plant (*)	30,929,820,229	819,264,115	-	31,749,084,344
Acquisition of assets	140,300,000,000	-	-	140,300,000,000
+ Transfer of land use rights (**)	*140,300,000,000*	-	-	*140,300,000,000*
Others	97,133,302	-	-	97,133,302
Total	**171,326,953,531**	**819,264,115**	-	**172,146,217,646**

(*) The Functional Food Manufacturing Plant project, with a capacity of 17,000 products per year, is being constructed at Giao Long Industrial Park, Vinh Long Province. The construction of the building and other items under Phase 1 of the construction package has been completed. As of now, the project is continuing with the investment items under Phase 2 of the construction package, which includes the construction of the factory, and has not yet been completed or put into operation.

(**) The transfer of the real estate located at 259 Tran Xuan Soan, Tan Hung Ward, Ho Chi Minh City, pursuant to Transfer Agreement No. 0103/GPC/TTCN-2024 dated March 26, 2024 and the related transfer contracts between the Company and Mr. Dang Duc Thanh (Chairman of the Board of Directors) and his spouse, was approved by the General Meeting of Shareholders under Resolution No. 22/2024/GPC/NQ-ĐHĐCĐ dated March 06, 2024. As at the date of preparation of these financial statements, the Company has received handover of the property and the related documentation. However, the transfer has not yet been completed as the relevant legal procedures are still in progress.

11. Payables to suppliers	**Sep 30, 2026**	**Jan 1, 2026**
a. Short-term	**104,218,598**	**265,474,927**
Tools and equipment	54,094,691	194,629,938
Insurance purchase expenses	42,588,017	37,110,189
Other items	7,535,890	33,734,800
b. Long-term	**844,276,820**	**740,142,820**
Tools and equipment	24,238,918	46,662,021
Research and development expenses for ginseng wine	618,055,572	420,138,894
Other items	201,982,330	273,341,905
Total	**948,495,418**	**1,005,617,747**

12. Loans and finance lease liabilities	**Sep 30, 2026**		**Jan 1, 2026**	
	Value	**Amount that can be repaid**	**Value**	**Amount that can be repaid**
a. Short-term	**67,103,917,023**	**67,103,917,023**	**101,576,372,922**	**101,576,372,922**
- Vietcombank – Saigon Cholon Branch (1)	39,984,992,544	39,984,992,544	48,647,194,950	48,647,194,950
- Due payables Vietcombank – Saigon Cholon Branch (2)	1,120,633,479	1,120,633,479	1,494,177,972	1,494,177,972
- Saigonbank - Binh Chanh Branch (3)	6,000,000,000	6,000,000,000	-	-
- SeAbank - HCM Branch (4)	19,998,291,000	19,998,291,000	-	-
- Green Standard International Joint Stock Company	-	-	51,435,000,000	51,435,000,000

12. Loans and finance lease liabilities (Cont'd)

b. Long-term	**7,968,949,030**	**7,968,949,030**	**8,716,038,016**	**8,716,038,016**
- Vietcombank – Saigon Cholon Branch (2)	7,968,949,030	7,968,949,030	8,716,038,016	8,716,038,016
Total	**75,072,866,053**	**75,072,866,053**	**110,292,410,938**	**110,292,410,938**

Disclosure of details for each loan:

(1) Vietcombank – Saigon Cholon Branch includes the following short-term loan agreement:

Loan agreement under credit limit No. 101B26 dated June 23, 2026.
- Loan purpose: To supplement working capital;
- Repayment period: From August 20, 2026, to May 28, 2027;
- Interest rate: 9.2/% per annum;
Collateral:
- All assets being constructions on land to be formed in the future relating to the dietary supplement manufacturing plant project, located at Land Lot No. 653, Map Sheet No. 5, Giao Long Commune, Vinh Long Province;
- Land use rights and assets attached to land at plot No. 653, map sheet No. 5 in Giao Long Commune, Vinh Long Province;

(2) Long-term loan and current portion of long-term debt payable to Vietcombank – Saigon Cholon Branch includes the following loan agreement:

Loan agreement under credit limit No. 335C22 signed on October 5, 2022:
- Loan purpose: To pay for the construction of the functional food manufacturing plant;
- Repayment period: From January 26, 2023, to October 26, 2032;
- Interest rate: 10.4% - 11.2% per annum;
Collateral:
- Land use rights and assets attached to land at plot No. 653, map sheet No. 5 in Giao Long Commune, Vinh Long Province;
- Pledge of receivables agreement No. 030/NHNT-KH/TC/20 signed on January 3, 2020.

(3) Saigonbank – Binh Chanh Branch includes the following short-term loan agreement:

Loan agreement under credit limit No. 0015/2026/HDTDHMDP-PN dated May 9, 2026.
- Loan purpose: To supplement working capital;
- Repayment period: From May 26, 2026, to May 25, 2027;
- Interest rate: 9.5% per annum;
Collateral:
- Apartment No. 1.09; 1.10, Lot AB, Aview 1 Apartment, Residential Area 13C, Nguyen Van Linh Street, Binh Hung Commune, Ho Chi Minh City.

(4)SeAbank – Ho Chi Minh Branch includes the following short-term loan agreement:

Loan agreement under credit limit No. 188/25/HDTD-HM/HCM dated February 23, 2026.
- Loan purpose: To supplement working capital;
- Repayment period: From June 25, 2026, to February 19, 2027;
- Interest rate: 11.2% per annum;
Collateral:
Province;and assets attached to land at the second floor of the HAGL Lake View Building, 72 Ham Nghi, Thanh Khe Ward, Da Nang City.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the 3rd Quarter period ended 30 September 2026

Unit: VND

13. Payables to suppliers

	Sep 30, 2026		Jan 1, 2026	
	Value	Amount that can be repaid	Value	Amount that can be repaid
a. Short-term	**934,762,890**	**934,762,890**	**163,411,551**	**163,411,551**
Health Gift Joint Stock Company	103,138,000	103,138,000	-	-
Homelink House Service Development and Investment Corporation	595,261,426	595,261,426	160,000,000	160,000,000
Other payables to suppliers	236,363,464	236,363,464	3,411,551	3,411,551
Total	**934,762,890**	**934,762,890**	**163,411,551**	**163,411,551**
b. Trade payables to related parties				
Homelink House Service Development and Investment Corporation	595,261,426	595,261,426	160,000,000	160,000,000
Cộng	**595,261,426**	**595,261,426**	**160,000,000**	**160,000,000**

14. Buyer pays in advance.

	Sep 30, 2026		Jan 1, 2026	
	Value	Amount that can be repaid	Value	Amount that can be repaid
Short-term	**2,499,840,000**	**2,499,840,000**		
Viet Nga Joint Stock Corporati	2,499,840,000	2,499,840,000		
Cộng	**2,499,840,000**	**2,499,840,000**	-	-

15 Taxes and other payables to the state

	Jan 1, 2026	Amount payable during the period	Amount paid during the period	Sep 30, 2026
Payable				
VAT on domestic sales	1,368,098,663	6,061,171,946	7,072,429,032	356,841,577
Export and import duties	-	42,482,819	42,482,819	-
Corporate income tax	1,755,877,328	1,304,205,798	1,648,219,312	1,411,863,814
Personal income tax	147,718,219	228,626,313	229,233,188	147,111,344
Total	**3,271,694,210**	**7,636,486,876**	**8,992,364,351**	**1,915,816,735**

Disclosure of the method for determining taxes, fees, and other payable charges.

VAT

The Company pays Value Added Tax (VAT) using the credit method. The applicable VAT rates are as follows:

	Tax rate
- Wisconsin Ginseng, Lingzhi mushrooms, Fertilizer (*)	5%
- Other goods and services	10%

(*) According to the provisions of Clause 2, Article 9 of the Law on Value Added Tax 2024 effective from July 1, 2025, fertilizer, American Wisconsin Ginseng, Lingzhi Mushrooms will be subject to a tax rate of 5%.

During the year, the Company was entitled to a reduction in VAT for certain goods and services from 10% to 8% in accordance with Decree No. 180/2024/NĐ-CP, effective from January 1, 2025 to June 30, 2025, and Decree No. 174/2025/NĐ-CP, effective from July 1, 2025 to December 31, 2026

Export and import duties

The company files and pays according to the customs notice.

Other taxes

The company declares and pays in accordance with the regulations.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the 3rd Quarter period ended 30 September 2026

Unit: VND

16. Short-term accrued expenses	Sep 30, 2026	Jan 1, 2026
a. Short-term	-	-
Loan interests	-	3,685,427,096
Research and development expenses	2,300,000,000	2,300,000,000
Other expenses	-	37,585,054
Total	**2,300,000,000**	**6,023,012,150**
b. Related parties (*)		
International Standard Housing Joint Stock Company	-	3,662,139,425
Total	**-**	**3,662,139,425**

17. Other Payable	Sep 30, 2026	01/01/2025
a. Short-term		
Receipt of deposits and pledges	65,800,000	465,800,000
Interest payable	170,000,000	
Other Payable	45,491,880	17,252,904
Total	**281,291,880**	**483,052,904**
b. Other payables to related parties		
Mr Đặng Đức Trung	170,000,000	-
Total	**170,000,000**	**-**

18. Equity

a. Reconciliation of changes in Owners' Equity: See page 33

b. Details of owner's contributed capital

	Number of Shares	Ownership Percentage	Sep 30, 2026	Jan 1, 2026
Mr Đặng Đức Thành	15,600,000	28.85%	156,000,000,000	156,000,000,000
Mrs Nguyễn Thị Thanh Loan	7,800,000	14.43%	78,000,000,000	78,000,000,000
Others	30,672,143	56.72%	306,721,430,000	306,721,430,000
Total	**54,072,143**	**100%**	**540,721,430,000**	**540,721,430,000**

c. Equity Transactions with Owners and distribution of dividends and profits	Sep 30, 2026	Jan 1, 2026
Contributed Capital of Owners	**540,721,430,000**	**540,721,430,000**
Beginning balance of contributed capital	540,721,430,000	540,721,430,000
Increase in contributed capital during the period	-	-
Ending balance of contributed capital	*540,721,430,000*	*540,721,430,000*

d. Shares	Sep 30, 2026	Jan 1, 2026
Number of shares registered for issuance	54,072,143	54,072,143
Number of shares sold to the public	54,072,143	54,072,143
Common shares	*54,072,143*	*54,072,143*
Number of shares repurchased	-	-
Number of outstanding shares	54,072,143	54,072,143
Common shares	*54,072,143*	*54,072,143*
Par value of outstanding shares: VND/share	*10,000*	*10,000*

e. Profit Distribution

Information on profit distribution during the year:

Present information regarding the distribution of profits during the year:

During the period, the Company distributed its 2025 profits as follows:	VND
· Appropriation to the Remuneration Fund of the Board of Directors and Supervisory Board	120,000,000
· Appropriation to the Bonus and Welfare Fund	126,500,000
Total	**246,500,000**

18. Equity (Cont'd)

f. Non-controlling interests

	From 1 January to 30 September	
	2026	**2025**
Beginning balance	**10,497,197,420**	**10,522,310,037**
Profit for the period	444,345,151	261,979,371
Ending balance	**10,941,542,571**	**10,784,289,408**

19. Off-Balance Sheet Items

Various Foreign Currencies

	Sep 30, 2026	Jan 1, 2026
USD	-	9.04
Total	**-**	**9.04**

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

1. Revenue from Sales of Goods and Provision of Services	**Q3/2026**	**Q3/2025**
a. Revenue		
Revenue from Sale of Goods	46,537,159,708	32,002,001,812
Service revenue	35,341,090	23,031,273
Total revenue	**46,572,500,798**	**32,025,033,085**
b. Revenue from related parties		
Green Plus Pharmacy and Clinic Management Joint Stock Company	-	544,535,846
Total	**-**	**544,535,846**

2. Net revenue	**Q3/2026**	**Q3/2025**
Revenue from merchandises sold	46,537,159,708	32,002,001,812
Net revenue from property rental	35,341,090	23,031,273
Total	**46,572,500,798**	**32,025,033,085**

3. Cost of Goods Sold	**Q3/2026**	**Q3/2025**
Cost of Goods Sold for Merchandise	42,024,153,785	30,604,189,302
Cost of Goods Sold for Services	3,753,718	2,502,479
Total	**42,027,907,503**	**30,606,691,781**

4. Profit/loss from selling or liquidating investment property	**Q3/2026**	**Q3/2025**
Profit/loss	-	(4,390,000,000)
Total	**-**	**(4,390,000,000)**

5. Financial Income	**Q3/2026**	**Q3/2025**
Interest Income from Bank Deposits	9,581,601	695,059,868
Loan innterest	2,827,818,407	-
Realized Foreign Exchange Gains	37	2,615
Total	**2,827,818,407**	**695,062,483**

6. Financial Expenses	**Q3/2026**	**Q3/2025**
Interest Expenses	1,547,107,224	1,652,885,532
Realized Foreign Exchange Losses	577	577
Total	**1,547,107,801**	**1,652,886,109**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the 3rd Quarter period ended 30 September 2026

Unit: VND

7. Selling Expenses	**Q3/2026**	**Q3/2025**
Tools and Supplies Expenses	78,457,330	48,670,753
Depreciation of Fixed Assets	21,312,501	21,312,501
Outsourced Service Expenses	19,584,667	398,654,256
Other Selling Expenses	195,001,350	233,682,507
Total	**314,355,848**	**702,320,017**

8. General and Administrative Expenses	**Q3/2026**	**Q3/2025**
Labour Expenses	1,824,280,279	1,706,264,922
Office Supplies Expenses	6,141,047	1,481,818
Depreciation of Fixed Assets	124,278,126	124,278,126
Taxes, Fees, and Charges	30,045,000	-
Outsourced Service Expenses	564,131,583	573,220,146
Other Administrative Expenses	147,120,664	208,139,229
Total	**2,671,895,899**	**2,613,384,241**

9. Other Income	**Q3/2026**	**Q3/2025**
Sponsorships Received from Partners	-	109,147,962
Other Income	109,251	-
Cộng	**109,251**	**109,147,962**

10. Other Expenses	**Q3/2026**	**Q3/2025**
Depreciation of Non-Operating Fixed Assets	150,057,822	151,309,059
Penalties and Fines Related to Tax Violations	19,710	791,390
Total	**150,077,532**	**152,100,449**

11. Production and Business Expenses by Nature	**Q3/2026**	**Q3/2025**
Raw materials and supplies expenses	42,024,153,785	30,604,189,302
Labor Costs	1,824,280,279	1,706,264,922
Depreciation of Fixed Assets	145,590,627	145,590,627
Taxes, fee and duties	30,045,000	-
Provision/(Reversal) For Doubtful Debts	(24,100,800)	
Outsourced Service Expenses	583,716,250	971,874,402
Other Cash Expenses	430,474,109	494,476,786
Total	**45,014,159,250**	**33,922,396,039**

12. Current Corporate Income Tax Expenses	**Q3/2026**	**Q3/2025**
1. Corporate income tax expense based on taxable income for 3rd Quarter the current year	582,907,858	193,352,060
2. Adjustments of prior years' corporate income tax expenses to the 3rd Quarter current year's corporate income tax expense	-	-
3. Total current corporate income tax expense	**582,907,858**	**193,352,060**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the 3rd Quarter period ended 30 September 2026

Unit: VND

13. Basic earnings per share	Q3/2026	Q3/2025
Accounting profit after corporate income tax	**2,165,724,480**	**(7,362,102,050)**
Adjustments for increases or decreases	-	-
- *Adjustments for increases*	-	-
- *Adjustments for decreases*	-	-
+ *Appropriation to the Bonus and Welfare Fund*	-	-
Profit or loss attributable to ordinary shareholders	**2,165,724,480**	**(7,362,102,050)**
Weighted average number of ordinary shares outstanding during the year	54,072,143	54,072,143
Basic earnings per share (*)	**40**	**(136)**
Diluted earnings per share (**)	**40**	**(136)**

Vinh Long, October 29, 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Nguyễn Thị Ngọc Tuyền	Nguyễn Quốc Việt	Lê Đình Phong

V.2. Financial Investments

V.2. a. Held-to-Maturity Investments

	Sep 30, 2026		Jan 1, 2026 (Restated)	
	Original Value	Booking Value	Original Value	Booking Value
Short-term	**149,107,515,941**	**149,107,515,941**	**120,180,326,575**	**120,180,326,575**
Deposit and interest	-	-	22,523,660,274	22,523,660,274
- Vietcombank – Saigon Cho Lon Branch	-	-	*22,523,660,274*	*22,523,660,274*
Receivables from loans	149,107,515,941	149,107,515,941	97,656,666,301	97,656,666,301
Related parties	80,665,672,395	80,665,672,395	70,000,000,000	70,000,000,000
- Success Startup Investment Fund Joint Stock Company (1)	*71,225,000,000*	*71,225,000,000*	*70,000,000,000*	*70,000,000,000*
- Green Standard International Housing Joint Stock Company (2)	*9,440,672,395*	*9,440,672,395*	-	-
Other Companies	68,441,843,546	68,441,843,546	27,656,666,301	27,656,666,301
- Green Portal Joint Stock Company (3)	*60,812,723,546*	*60,812,723,546*	*27,656,666,301*	*27,656,666,301*
- Health Gift Joint Stock Company (4)	*7,629,120,000*	*7,629,120,000*	-	-
Total	**149,107,515,941**	**149,107,515,941**	**120,180,326,575**	**120,180,326,575**

(1) The loan granted to Thanh Cong Startup Investment Fund Joint Stock Company has a principal value of VND 70.000.000.000 with an interest rate of 7%/ycar and a loan term of 12 months. The loan was approved by the Board of Management in accordance with the Board of Management's Meeting Minutes No. 21/2021/GREEN+/BB-HDQT dated April 29, 2021. The collateral securing the loan comprises all shares held in the Group by a shareholder, pursuant to the Letter of Undertaking dated August 24, 2026. According to the commitment of the parties, the Group will recover the entire loan on December 31, 2026.

(2) The loan granted to International Green Standard Housing Joint Stock Company has a principal value of VND 13.200.000.000 with an interest rate of 8.8%/year and a loan term of 09 months, which was approved by the Board of Management in accordance with the Board of Management's Meeting Minutes No. 22/2026/GPC/BB-HĐQT dated March 05, 2026.

(3) The loan granted to Green Portal Joint Stock Company has a principal value of VND 59.354.937.534 with an interest rate of 8.8%/year and a loan term of 9 months. The loan was approved by the Board of Management in accordance with the following Board of Management's Meeting Minutes:
- Board of Management's Meeting Minutes No. 80/2025/GPC/BB-HĐQT dated December 15, 2025 and No. 05/2026/GPC/BB-HĐQT dated March 09, 2026.
- Board of Management's Meeting Minutes of Organic Tien Thinh Joint Stock Company (a subsidiary) No. 2503/2026/TT/BBH-HĐQT dated March 25, 2026.
The collateral securing the loan comprises all shares held in the Group and land use rights owned by a shareholder, pursuant to the Letter of Undertaking dated August 24, 2026.

V.2. a. Held-to-Maturity Investments (Cont'd)

(4) The loan granted to Heath Gift Joint Stock Company has a principal value of VND 7.300.000.000 with an interest rate of 8.8%/year and a loan term of 9 months. The loan was approved by the Board of Management of Tien Thinh Organic Corporation (the subsidiary) No. 2503/2026/TT/BBH-HĐQT dated March 25, 2026. The collateral securing the loan comprises all shares held in the Group by a shareholder, pursuant to the Letter of Undertaking dated August 24, 2026.

V.2. b. Investment in other entities

	Sep 30, 2026			Jan 1, 2026		
	Cost Price	Accumulated Profit (Loss) from Associates	Carrying Amount under the Equity Method	Cost Price	Accumulated Profit (Loss) from Associates	Carrying Amount under the Equity Method
b1. Investment in Joint Ventures and Associates	**183,000,000,000**	**1,423,735,189**	**184,423,735,189**	**183,000,000,000**	**817,238,904**	**183,817,238,904**
+ Green Standard International Housing Joint Stock Company	183,000,000,000	1,423,735,189	184,423,735,189	183,000,000,000	817,238,904	183,817,238,904
Total	**183,000,000,000**	**1,423,735,189**	**184,423,735,189**	**183,000,000,000**	**817,238,904**	**183,817,238,904**

- Notes to Investment in Associates

+ Green Standard Housing International Joint Stock Company

According to the Business Registration Certificate No. 1301115366 dated March 23, 2022 and according to the amended Business Registration Certificates issued by the Department of Planning and Investment of Vinh Long Province, the Company registered to invest in International Standard Housing Joint Stock Company at VND 183.000.000.000, equivalent to 22,90% of the charter capital. As at September 30, 2026, the Company has fully contributed the registered capital at International Standard Housing Joint Stock Company. In the 3rd quarter of 2026, International Standard Housing Joint Stock Company operated profitably and had positive accumulated profits.

V.2. b. Investment in other entities (Cont'd)

b2. Equity Investment in Other Entiti

	Sep 30, 2026			Jan 1, 2026		
	Cost Price	**Provision**	**Net Value (*)**	**Cost Price**	**Provision**	**Net Value (*)**
- Equity Investment in Other Entities	**7,250,000,000**	**(66,098,235)**	**7,183,901,765**	**7,250,000,000**	**(63,825,209)**	**7,186,174,791**
+ Dong Khoi Investment and Development Joint Stock Company	7,250,000,000	(66,098,235)	7,183,901,765	7,250,000,000	(63,825,209)	7,186,174,791
Total	**7,250,000,000**	**(66,098,235)**	**7,183,901,765**	**7,250,000,000**	**(63,825,209)**	**7,186,174,791**

- Notes to Equity Investment in Other Entities

+ Dong Khoi Investment and Development Joint Stock Company

According to Enterprise Registration Certificate No. 1301098657 dated October 16, 2020, and subsequent amended Enterprise Registration Certificates issued by the Department of Planning and Investment of Vinh Long Province, the Group registered an investment of VND 7,250,000,000 in Dong Khoi Investment and Development Joint Stock Company, equivalent to 14.5% of its charter capital. As of September 30, 2026, the Group had fully contributed the registered capital to Dong Khoi Investment and Development Joint Stock Company. 3rd quarter of 2026, the business results of Dong Khoi Investment and Development Joint Stock Company were losses and accumulated profits were negative. The Group determined the value of the investment using the equity method based on the audited financial statements of 2025.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the 3rd Quarter period ended 30 September 2026

Unit: VND

V.19. Equity

a. Statement of Changes in Equity

Items	Contributed Capital	Share Premium	Retained Earnings	Non-controlling Interests	Total
Balance as at January 1, 2025	**540,721,430,000**	-	**43,240,671,623**	**10,522,310,037**	**594,484,411,660**
- Profit for the Period	-	-	(5,105,843,654)	261,979,371	(4,843,864,283)
- Appropriation to Bonus and Welfare Funds fo	-	-	(239,300,000)	-	(239,300,000)
- Remuneration for the Board of Directors	-	-	(126,000,000)	-	(126,000,000)
Balance as at September 30, 2026	**540,721,430,000**	-	**37,769,527,969**	**10,784,289,408**	**589,275,247,377**
Balance as at January 1, 2026	**540,721,430,000**	-	**44,818,802,590**	**10,497,197,420**	**596,037,430,010**
- Profit for the Period	-	-	4,183,601,433	444,345,151	4,627,946,584
- Appropriation to Bonus and Welfare Funds for 2025			(126,500,000)	-	(126,500,000)
- Remuneration for the Board of Directors	-	-	(120,000,000)	-	(120,000,000)
Balance as at September 30, 2026	**540,721,430,000**	-	**48,755,904,023**	**10,941,542,571**	**600,418,876,594**