CÔNG TY CỔ PHẦN TẬP ĐOÀN GREEN+
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SEPARATE FINANCIAL STATEMENTS

For the 3rd Quarter period ended 30 September 2026

GREEN PLUS JOINT STOCK CORPORATION

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Report of management

For the 3rd Quarter period ended 30 September 2026

Management of Green Plus Joint Stock Corporation ("the Company") is pleased to present its report and the separate 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. Members of the Board of Directors, the Supervisory Board, the Board of Management, and the Chief Accountant

The members of the Board of Directors, the Supervisory Board, the Executive Board, and the Chief Accountant during for 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 SEPARATE FINANCIAL STATEMENTS

Management is responsible for the preparation of financial statements that give a true and fair view of the financial position of the Company as at September 30, 2026 and of its financial performance and its cash flows for the 3rd Quarter of 2026 then ended. In preparing these 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 separate 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 separate 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 separate financial statements give a true and fair view of the separate financial position of the Company as at September 30, 2026 and of the separate results of its operations and its separate 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 separate financial statements.

Vinh Long, October 29, 2026

For and on behalf of the Board of Management

CÔNG TY CỔ PHẦN TẬP ĐOÀN GREEN+

Đặng Đức Thành

Chairman

SEPARATE 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**	-	**166,958,349,393**	**227,632,213,816**
I. Cash and cash equivalents	**110**	V.1	**20,253,059,976**	**651,603,026**
1. Cash	111	-	20,253,059,976	651,603,026
2. Cash equivalents	112	-	-	-
II. Short-term investments	**120**	V.2a	**52,583,463,105**	**50,180,326,575**
1. Short-term investments	121	-	-	-
2. Provision for impairment of short-term investment	122	-	-	-
3. Short-term held-to-maturity investments	123	-	52,583,463,105	50,180,326,575
4 Provision for short-term held-to-maturity investme	124	-	-	-
5 Other short-term investments	125	-	-	-
6 Provision for impairment of other short-term inves	126	-	-	-
III. Short - term receivables	**130**	-	**85,314,032,984**	**166,378,434,470**
1. Trade receivables	131	V.3a	20,033,877,226	38,805,386,726
2. Advance to suppliers	132	V.4	13,439,543,837	12,858,652,055
3. Intercompany receivables	133	-	-	-
4. Receivables under construction contract progress	134	-	-	-
5. Other short-term receivables	135	-	52,466,079,467	115,317,181,435
6. Provision for doubtful debts (*)	136	V.5a	(625,467,546)	(602,785,746)
7. Shortage of assets awaiting resolution	137	-	-	-
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 a	153	-	-	-
VI. Current assets	**160**	-	**104,218,598**	**265,474,927**
1. Short-term prepaid expenses	161	V.7a	104,218,598	265,474,927
2. VAT deducted	162	-	-	-
3. Taxes and payable to state budget	163	-	-	-
4. Government bonds purchased for resale	164	-	-	-
5. Current assets	165	-	-	-

SEPARATE BALANCE SHEET

For the 3rd Quarter period ended 30 September 2026

Unit: VND

ASSETS	Code	Notes	Sep 30, 2026	Jan 1, 2026
FIXED ASSETS & LONG-TERM B. INVESTMENTS	**200**	-	**470,953,877,099**	**470,930,958,508**
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. Investment in equity of subsidiaries	213	-	-	-
4. Long-term intercompany receivables	214	-	-	-
5. Other long-term receivables	215	V.5b	591,680,750	591,680,750
6. Provision for doubtful debts (*)	216	-	-	-
II. Fixed Assets	220	-	**9,651,154,251**	**10,132,923,252**
1. Tangible fixed assets	**221**	V.8	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.9	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 plan	237	-	-	-
4. Provision for impairment of long-term biological a	238	-	-	-
IV. Investment real estate	**240**	V.10	**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.11	172,146,217,646	171,326,953,531
VI. Long- term financial Investments	**260**	V.2b	**250,183,901,765**	**250,186,174,791**
1. Investment in equity of subsidiaries	261	-	60,000,000,000	60,000,000,000
2. Investment in joint-venture	262	-	183,000,000,000	183,000,000,000
3. Investments in equity of other entities	263	-	7,250,000,000	7,250,000,000
4. Provision for impairment of long-term investments	264	-	(66,098,235)	(63,825,209)
5. Long-term held-to-maturity investments	265	-	-	-
6. Provision for long-term held-to-maturity investmer	266	-	-	-
VII. Other long-term assets	**270**	-	**844,276,820**	**740,142,820**
1. Long-term deferred expenses	271	V.7b	844,276,820	740,142,820
2. Deffered income tax assets	272	-	-	-
TOTAL ASSETS	**280**	-	**637,912,226,492**	**698,563,172,324**

SEPARATE BALANCE SHEET

For the 3rd Quarter period ended 30 September 2026

Unit: VND

LIABILITIES AND EQUITY	Code	Notes	Sep 30, 2026	Jan 1, 2026
C. LIABILITIES	**300**	-	**55,379,930,652**	**116,695,410,724**
I. Short-term liability	**310**	-	**46,910,981,622**	**107,979,372,708**
1. Short-term payable to supplier	311	V.12	614,762,890	3,411,551
2. Short-term advances from customers	312	-	-	-
3. Dividends and profits payable	313	-	-	-
4. Short-term taxes and amounts payable to the State	314	V.13	907,576,669	2,343,061,973
5. Payable to employees	315	-	545,819,776	181,300
6. Short-term expense paid	316	V.14	2,300,000,000	6,805,788,250
7. Intercompany payable	317	-	-	-
8. Construction contract progress payment due to cus	318	-	-	-
9. Short-term unearned revenue	319	-	-	7,363,636
10. Other short-term payable items	320	V.15	281,291,880	469,628,247
11. Short-term borrowings and finance lease liabilities	321	V.16a	42,103,917,023	97,717,072,922
12. Short-term provisions for payables	322	-	-	-
13. Bonus & welfare funds	323	V.17	157,613,384	632,864,829
14. Price stabilization fund	324	-	-	-
15 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. Intra-company payables for operating capital recei	335	-	-	-
6. Intra-company long-term payables	336	-	-	-
7. Long-term deferred revenue	337	-	-	-
8. Other long-term payables	338	-	500,000,000	-
9. Long -term Financial loan and leasing liabilities	339	V.16b	7,968,949,030	8,716,038,016
10. Convertible bonds	340	-	-	-
11. Preference shares	341	-	-	-
12. Deferred income tax liabilitie	342	-	-	-
13. Long-term provision	343	-	-	-
14 Development of science and technology fund	344	-	-	-

SEPARATE 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**	-	**582,532,295,840**	**581,867,761,600**
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	-	41,810,865,840	41,146,331,600
- Undistributed earnings at the end of the previous	420a	-	40,899,831,600	39,565,128,431
- This period undistributed earnings	420b	-	911,034,240	1,581,203,169
TOTAL LIABILITIES AND EQUITY	**440**	-	**637,912,226,492**	**698,563,172,324**

Vinh Long, October 29, 2026

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

SEPARATE 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 goods sold and services rendered	01	VI.1	37,616,426,398	13,985,604,514	86,234,557,859	51,037,255,921
2. Revenue deductions	02	-	-	-	-	-
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	**10**	VI.2	**37,616,426,398**	**13,985,604,514**	**86,234,557,859**	**51,037,255,921**
4. Cost of sales	11	VI.3	33,177,880,836	12,664,406,067	76,439,554,713	39,192,483,666
5. Gross profit (20 = 10 - 11)	**20**	-	**4,438,545,562**	**1,321,198,447**	**9,795,003,146**	**11,844,772,255**
6. Profit/loss from sale and liquidation of investment real estate	21	VI.4	-	(4,390,000,000.00)	-	(4,390,000,000.00)
7. Financial activities income	22	VI.5	1,043,520,753	(530,094,429)	3,217,380,458	487,199,032
8. Financial activities expenses	23	VI.6	985,471,638	1,263,674,681	2,946,028,234	3,528,919,835
- In which: Loan interest expenses	*24*	-	985,471,061	1,263,674,662	2,941,674,704	4,053,094,447
9. Selling expenses	25	VI.7	314,355,848	697,920,017	967,906,803	2,328,547,596
10. General & administration expenses	26	VI.8	2,564,600,081	2,484,681,014	7,533,119,816	8,181,043,538
11. Operating profit {30 = 20 + 21 + 22 – (23 + 25 + 26)}	**30**	-	**1,617,638,748**	**(8,045,171,694)**	**1,565,328,751**	**(6,096,539,682)**
12. Other income	31	VI.9	109,251	109,147,962	257,477,136	310,794,562
13. Other expenses	32	0	150,077,532	152,100,449	508,147,899	475,965,396
14. Other profit (40 = 31 - 32)	**40**	-	**(149,968,281)**	**(42,952,487)**	**(250,670,763)**	**(165,170,834)**
15. Total accounting profit before tax (50 = 30 + 40)	**50**	-	**1,467,670,467**	**(8,088,124,181)**	**1,314,657,988**	**(6,261,710,516)**
16. Current business income tax charge	51	VI.12	336,708,849	-	403,623,748	568,610,417
17. Deffered business income tax charge	52	-	-	-	-	-
18 Profit after corporate income tax (60 = 50 - 51 - 52)	**60**	-	**1,130,961,618**	**(8,088,124,181)**	**911,034,240**	**(6,830,320,933)**

Vinh Long, October 29, 2026

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

SEPARATE 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		**1,314,657,988**	**(6,261,710,516)**
2. Adjustments for:				
Depreciation of fixed assets and investment properties	02	V.8 V.9 V.10	898,206,498	898,206,498
Provisions	03		24,954,826	(524,175,242)
Gains/losses from foreign exchange rate differences due to revaluation of monetary items denominated in foreign currencies	04		-	-
Investment gains/losses	05	VI.4	(3,217,377,785)	(486,335,007)
Interest expenses	06	VI.5	2,941,674,704	4,053,094,447
Other adjustments	07		-	-
3. Operating profit before changes in working capital	**08**		**1,962,116,231**	**(2,320,919,820)**
Increase (-), decrease (+) in receivables	09		81,041,719,686	(45,457,143,370)
Increase (-), decrease (+) in inventories	10		1,452,800,088	2,493,375,424
(excluding interest payable and income tax payable)	11		2,374,139,220	25,211,108,644
Increase (-), decrease (+) in prepaid expenses	12		57,122,329	(247,385,299)
Increase (-), decrease (+) in trading securities	13		-	-
Interest paid	14		(2,126,362,601)	(1,791,046,087)
Corporate income tax paid	15		(852,245,091)	(337,275,070)
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**		**83,061,038,417**	**(22,584,523,541)**
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		(23,290,000,000)	(22,000,000,000)
4. Loan recoveries, resale of debt instruments of other entities	24		15,332,817,588	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		2,813,720,175	2,156,241,855
Net cash flow from investing activities	**30**		**(5,984,344,038)**	**87,692,938,161**

SEPARATE CASH FLOW STATEMENT

(Indirect Method)

For the 3rd Quarter period ended 30 September 2026

Unit: VND

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		64,358,291,000	29,183,450,459
4. Repayment of principal loans	34		(121,833,528,429)	(92,678,282,144)
5. Repayment of finance lease liabilities	35		-	-
6. Dividends and profits paid to owners	36		-	-
Net cash flow from financing activities	**40**		**(57,475,237,429)**	**(63,494,831,685)**
Net cash flow for the year (50 = 20 + 30 + 40)	**50**		**19,601,456,950**	**1,613,582,935**
Cash and cash equivalents at the beginning of	**60**		**651,603,026**	**13,029,594,958**
Effect of exchange rate changes on cash and cash	61		-	-
Cash and cash equivalents at the end of the ye	**70**	**V.1**	**20,253,059,976**	**14,643,177,893**

Vinh Long, October 29, 2026

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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the 3rd Quarter period ended 30 September 2026

Unit: VND

I. Business Characteristics of the Company

1. The Company

Green+ 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 08, 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, 3nd 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: 26 employees. (As of January 01, 2026: 29 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 Company's financial year begins on January 1 and ends on December 31 each year.

2. Currency used in accounting

The Vietnamese Dong (VND) is used as the currency for accounting record-keeping.

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 other relevant circulars and guidance on the implementation of accounting standards issued by the Ministry of Finance in the preparation and presentation of 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 preparation of the financial statements

The financial statements are prepared on the accrual basis of accounting (except for information related to cash flows).

2. Foreign currency transactions

Foreign currency transactions are translated at the exchange rates prevailing on the transaction dates. Monetary items denominated in foreign currencies are revalued at the exchange rates prevailing at the end of the accounting period.

Exchange differences arising during the period from foreign currency transactions are recognized in financial income or financial expenses. Exchange differences resulting from the revaluation of monetary items denominated in foreign currencies at the end of the financial year, after offsetting gains and losses, are also recognized in financial income or financial expenses.

Principles for determining the exchange rates used in foreign currency transactions

The exchange rate used to translate foreign currency transactions is the actual transaction rate at the time the transaction occurs. The actual transaction rate for foreign currency transactions is determined as follows:

The actual transaction rate for foreign exchange transactions (including spot contracts, forward contracts, futures contracts, options contracts, and swap contracts) is the exchange rate agreed upon in the foreign exchange purchase or sale contract between the Company and the bank.

For capital contributions or receipt of contributed capital, the exchange rate applied is the buying rate of the commercial bank where the Company opens its account to receive the investor's capital on the date of contribution.

For receivables, the exchange rate applied is the buying rate of the commercial bank designated by the Company for customer payment at the time the transaction occurs.

For payables, the exchange rate applied is the selling rate of the commercial bank at which the Company expects to conduct the transaction at the time the transaction occurs.

For transactions involving the purchase of assets or expenses that are immediately settled in foreign currencies (not through payables accounts), the exchange rate applied is the buying rate of the commercial bank where the Company makes the payment.

or receipt of contributed capital, recognition of receivables and payables, and transactions involving the purchase of assets or expenses immediately settled in foreign currencies—are accounted for using the actual exchange rate at the time the transaction occurs.

Principle for determining exchange rates at the end of the financial year

- The actual transaction rate used for revaluating monetary items denominated in foreign currencies that are classified as assets is the buying rate of the Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank).

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

Principle for determining exchange rates used in accounting records

When collecting receivables, deposits, or making payments of payables in foreign currencies, the Company applies the specifically identified actual book exchange rate.

When making payments in foreign currencies, the Company uses the moving average exchange rate recorded in the accounting books.

3. Principle for recognizing cash and cash equivalents

Cash includes cash on hand and demand deposits with banks.

4. 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.

Accounting principles for investments in subsidiaries and associates

ability to control the financial and operating policies of the investee in order to obtain economic benefits from the investee's activities.

An associate is an enterprise over which the Company has significant influence but does not have control over the financial and operating policies. Significant influence is demonstrated by the right to participate in the decisions on the financial and operating policies of the investee, but without having control over those policies.

Investments in subsidiaries and associates are initially recognized at cost, which includes the purchase price or the capital contribution, plus any directly attributable costs related to the investment. In the case of investments made with non-monetary assets, the investment is recognized at the fair value of the non-monetary asset at the transaction date.

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.

A provision for impairment of investments in subsidiaries and associates is recognized when the subsidiary or associate incurs

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.

5. 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.

6. Principle for recognizing inventory

Inventory is recognized at the lower of cost or net realizable value.

The cost of inventory is determined as follows:

- Raw materials, goods: include the purchase cost and other directly attributable costs incurred to bring the inventory to its current location and condition

- 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.

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

7.1. 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.

7.2. Principle for recognizing intangible fixed assets

Intangible fixed assets are recognized at cost, less accumulated amortization. The cost of intangible fixed assets includes all expenditures that the Company incurs to acquire the asset and bring it to its intended use. Costs incurred after initial recognition are recognized as production and business expenses unless these costs are associated with a specific intangible fixed asset and increase the economic benefits from that asset.

When an intangible fixed asset is sold or disposed of, the cost and accumulated amortization are removed from the books, and any resulting gain or loss from the disposal is recognized in income or expenses for the year.

Determining the cost in each case

Land use right

Land use rights represent all the actual costs incurred by the Company directly related to the land, including the cost of acquiring the land use rights, compensation, land clearance, land leveling, registration fees, and other associated costs. When land use rights are purchased along with buildings and structures on the land, the value of the land use rights is separately determined and recognized as an intangible fixed asset.

7.3. 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).

8. 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.

9. 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.

10. 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.

11. 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.

12. Principle for recognizing loans

The value of loans is recognized as the total amount borrowed from banks and other parties (excluding loans in the form of bond issuances or preferred stock issuances with mandatory buyback clauses at a certain future date).

Loans are tracked in detail by each lender, debt party, loan agreement, and type of borrowed asset.

13. Principle for recognizing accrued expenses

Accrued expenses reflect amounts owed for goods or services received from suppliers or provided to customers but not yet paid, due to the absence of invoices or incomplete accounting documentation. It also includes amounts owed to employees for accrued wages, paid leave, and other expenses that need to be accrued for production or business activities.

14. Principle for recognizing unearned revenue

Unearned revenue is revenue that will be recognized in accordance with the portion of the obligation that the Company will fulfill in one or more subsequent accounting periods.

Unearned revenue includes amounts paid in advance by customers for one or more accounting periods for the rental of assets.

The method of allocating unearned revenue is based on the proportion of the obligation that the Company will fulfill in one or more subsequent accounting periods.

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

Net income after corporate income tax is distributed to shareholders after the allocation of funds in accordance with the Company's bylaws and legal requirements, and has been approved by the General Meeting of Shareholders.

The distribution of profits to shareholders takes into account non-cash items included in the retained earnings that may affect cash flow and the ability to pay dividends, such as gains from the revaluation of assets contributed as capital, gains from the revaluation of monetary items, financial instruments, and other non-cash items.

Dividends are recognized as payables when approved 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.

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

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.

Principles and methods for recognizing financial income

Financial income is recognized when both of the following conditions are met:
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

Dividends and profit distributions are recognized when the Company has the right to receive dividends or profits from its investments. Dividends received in the form of additional shares are only tracked by the increase in the number of shares, without recognizing the value of the shares received.

Interest income is recognized on an accrual basis, determined based on the balances of interest-bearing accounts and the actual interest rates for each period.

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 income tax expenses

Principles and methods for recognizing current income tax expenses

Current income tax is the tax calculated based on taxable income. The taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, as well as adjustments for non-taxable income and carried-forward losses.

Current income tax is the tax calculated based on taxable income. The taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, as well as adjustments for non-taxable income and carried-forward losses.

Taxes payable to the state budget will be specifically settled with the tax authorities. Any differences between the tax payable per the accounting records and the amounts verified during tax assessments will be adjusted when the final settlement with the tax authorities is made.

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. 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.

V. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. Cash and cash equivalents

	Original currency	Sep 30, 2026	Jan 1, 2026
Cash		**20,253,059,976**	**651,603,026**
Cash		20,197,623,747	35,530,439
Non-term bank deposits		55,436,229	616,072,587
- Việt Nam đồng		*55,436,229*	*615,836,851*
+ Vietcombank		*27,435,601*	*598,328,411*
+ Other banks		*28,000,628*	*17,508,440*
- Foreign currency	0 USD	-	235,736
Total		**20,253,059,976**	**651,603,026**

2. Financial investments (see from page 28 to page 29)

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the 3rd Quarter period ended 30 September 2026

Unit: VND

3. Receivables from customers

	Sep 30, 2026		Jan 1, 2026	
	Value	Provision	Value	Provision
a. Short-term	**20,033,877,226**	**(570,785,746)**	**38,805,386,726**	**(570,785,746)**
Green+ Pharmacy and Clinic Management Joint Stock Company	11,901,032,180	-	25,978,296,180	-
Epco Foods Company Limited	3,121,732,800	-	3,382,997,800	-
Health Gift Joint Stock Company	2,873,071,000	-	*7,970,602,000*	
Other receivables from customers	2,138,041,246	(570,785,746)	1,473,490,746	(570,785,746)
Total	**20,033,877,226**	**(570,785,746)**	**38,805,386,726**	**(570,785,746)**

b. Receivables from related parties

	Sep 30, 2026		Jan 1, 2026	
	Value	Provision	Value	Provision
Green+ Pharmacy and Clinic Management Joint Stock Company	11,901,032,180	-	25,978,296,180	-
Total	**11,901,032,180**	-	**25,978,296,180**	-

4. Prepayments to suppliers

	Sep 30, 2026		Jan 1, 2026	
	Value	Provision	Value	Provision
Short-term	**13,439,543,837**	**(32,000,000)**	**12,858,652,055**	**(32,000,000)**
Cao Gia Phat Construction Investment Jsc (*)	10,866,800,000	-	10,866,800,000	-
Green Portal Corporation	860,000,000	-	650,000,000	-
Ginseng And Herb Co-op	-	-	617,348,900	-
Branch of Binh Tay Liquor Joint Stock Company Binh Duong Alcohol Factory	1,518,934,560	-	-	-
Prepayments to other suppliers	193,809,277	(32,000,000)	724,503,155	(32,000,000)
Total	**13,439,543,837**	**(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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the 3rd Quarter period ended 30 September 2026

Unit: VND

5. Other receivables

	Sep 30, 2026		Jan 1, 2026 (Restated)	
	Value	Provision	Value	Provision
a. Short-term	**52,466,079,467**	-	**115,317,181,435**	-
Advance for implementation of resort and healthcare real estate projects	-	-	17,600,000,000	-
+ Mr Trần Công Lộc	-	-	*17,600,000,000*	-
Advance for financial investment	-	-	19,740,000,000	-
+ Mrs Đặng Thị Minh Tuyết	-	-	*19,740,000,000*	-
Advance for investment project implementation (1)	30,610,000,000	-	77,905,227,435	-
+ Mr Nguyễn Trọng Nghĩa - Head of Product Development Department	*26,100,000,000*	-	*36,100,000,000*	-
+ Mr Nguyễn Văn Lai	*4,510,000,000*	-	*27,221,060,000*	-
+ Mr Nguyễn Khắc Ghi	-	-	*14,584,167,435*	-
Advance funding for a project to export Wisconsin ginseng wine to the U.S.	21,688,356,165	-	-	-
+Mrs Đặng Bích Hồng	*21,688,356,165*	-	-	-
Other advances	69,000,000	-	69,000,000	-
Other receivables	98,723,302	-	*2,954,000*	-
b. Long-term	**591,680,750**	-	**591,680,750**	-
Deposits and pledges	591,680,750	-	591,680,750	-
Total	**53,057,760,217**	-	**115,908,862,185**	-
c. Other receivables from related parties				
+ Mr Trần Công Lộc	-	-	17,600,000,000	-
+ Mrs Đặng Thị Minh Tuyết	-	-	19,740,000,000	-
+Mrs Đặng Bích Hồng	21,688,356,165	-	-	-
Total	**21,688,356,165**	-	**37,340,000,000**	-

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	
	Amount	Provision	Amount	Provision
Merchandises	8,703,574,730	-	10,156,374,818	-
Total	**8,703,574,730**	-	**10,156,374,818**	-

Value of stagnant, inferior, or unsellable inventories: None

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the 3rd Quarter period ended 30 September 2026

Unit: VND

7 Prepaid expenses

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

8 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**

9 Intangible fixed assets

Items	Land Use Rights	Total
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**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the 3rd Quarter period ended 30 September 2026

Unit: VND

10 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*
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 property

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

11. 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 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.

This property is being used as collateral for a loan of Tien Thinh Organic Corporation (a subsidiary).

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the 3rd Quarter period ended 30 September 2026

Unit: VND

12 Payables to suppliers

	Sep 30, 2026		Jan 1, 2026	
	Value	Amount that can be repaid	Value	Amount that can be repaid
Short-term	**614,762,890**	**614,762,890**	**3,411,551**	**3,411,551**
Health Gift Joint Stock Company	103,138,000	103,138,000		
Homelink House Service Development and Investment Corporation	275,261,426	275,261,426		
Other payables to suppliers	236,363,464	236,363,464	3,411,551	3,411,551
Total	**614,762,890**	**614,762,890**	**3,411,551**	**3,411,551**

13 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	4,857,747,606	5,869,004,692	356,841,577
Export and import duties	-	42,482,819	42,482,819	-
Corporate income tax	852,245,091	522,219,942	970,841,285	403,623,748
Personal income tax	122,718,219	228,626,313	204,233,188	147,111,344
Total	**2,343,061,973**	**5,651,076,680**	**7,086,561,984**	**907,576,669**

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, Fertilizers. (*)	**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 01, 2025, fertilizer, American Wisconsin Ginseng, Lingzhi Mushrooms will be subject to a tax rate of 5%

During the period, the Company received a VAT reduction for certain goods and services from 10% to 8% under Decree No. 180/2024/NĐ-CP from January 01,2025 to June 30, 2025, and Decree No. 174/2025/NĐ-CP from July 01,2025 to December 31, 2026.

Export and import duties

The company files and pays according to the customs notice.

Corporate income tax

Income from other activities is subject to corporate income tax at a rate of 20%.

Property tax

Land lease payments are made according to the notice from the tax authority.

Other taxes

The company declares and pays in accordance with the regulations.

14 Accrued expenses

	Sep 30, 2026	Jan 1, 2026
a. Short-term	**2,300,000,000**	**6,805,788,250**
Loan interests	-	4,468,203,196
Research and development expenses	2,300,000,000	2,300,000,000
Other expenses	-	37,585,054
Total	**2,300,000,000**	**6,805,788,250**
b. Related parties (*)		
Organic Tien Thinh Joint Stock Company	-	806,063,771
Green Standard International Housing Joint Stock Company	-	3,662,139,425
Total	**-**	**4,468,203,196**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the 3rd Quarter period ended 30 September 2026

Unit: VND

15 Other Payable

a. Short-term		
Short-term deposits received	65,800,000	465,800,000
Borrowings payables	170,000,000	-
Other payables	45,491,880	3,828,247
Total	**281,291,880**	**469,628,247**
b. Related parties		
Dang Duc Trung	170,000,000	-
Total	**170,000,000**	-

16 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 borrowings and finance lease liabilities	**42,103,917,023**	**42,103,917,023**	**97,717,072,922**	**97,717,072,922**
- Vietcombank – Saigon Cholon Branch (1)	14,984,992,544	14,984,992,544	23,647,194,950	23,647,194,950
- 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		
Organic Tien Thinh Joint Stock Company	-	-	21,140,700,000	21,140,700,000
- Green Standard International Housing Joint Stock Company	-	-	51,435,000,000	51,435,000,000
b. Long-term borrowings and finance lease liabilities	**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	**50,072,866,053**	**50,072,866,053**	**106,433,110,938**	**106,433,110,938**

Disclosure of details for each loan:

Disclosure of bank loans

(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;

16 Loans and finance lease liabilities (Continued)

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

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 dated 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.

17 Bonus and welfare fund	**From 1 January to 30 September**	
	2026	**2025**
Beginning balance	**632,864,829**	**409,302,792**
allocation	126,500,000	239,300,000
Fund expenditure	(601,751,445)	(9,237,963)
Ending balance	**157,613,384**	**639,364,829**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the 3rd Quarter period ended 30 September 2026

Unit: VND

18 Equity

a. Statement of changes in equity

Items	Owner's equity contributions	Share premium	Undistributed after-tax profit	Total
Balance as of January 1, 2025	**540,721,430,000**		**39,930,428,431**	**580,651,858,431**
Profit	-	-	(6,830,320,933)	**(6,830,320,933)**
Allocation to welfare fund	-	-	(239,300,000)	**(239,300,000)**
Board of Directors' remuneration	-	-	(126,000,000)	**(126,000,000)**
Balance as of September 30, 2025	**540,721,430,000**	-	**32,734,807,498**	**573,456,237,498**
Balance as of January 1, 2026	**540,721,430,000**	-	**41,146,331,600**	**581,867,761,600**
Profit	-	-	911,034,240	**911,034,240**
Allocation to welfare fund	-	-	(126,500,000)	**(126,500,000)**
Board of Directors' remuneration	-	-	(120,000,000)	**(120,000,000)**
Balance as of September 30, 2026	**540,721,430,000**	-	**41,810,865,840**	**582,532,295,840**

b. Share Capital Details	**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**	**100.00%**	**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		
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

Present information regarding the distribution of profits during the year:

	VND
During the period, the Company distributed its 2025 profits as follows:	
- Excess from the Board of Directors and Supervisory Board Remuneration Fund	120,000,000
From the Reward and Welfare Fund	126,500,000
Total	**246,500,000**

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 STATEMENT OF PROFIT OR LOSS

1. Revenue from Sales of Goods and Provision of Services	Q3/2026	Q3/2025
a. Revenue		
Revenue from Sale of Goods	37,581,085,308	13,962,573,241
Revenue from Leasing Premises	35,341,090	23,031,273
Total	**37,616,426,398**	**13,985,604,514**

b. Revenue from Related Parties	Q3/2026	Q3/2025
Green+ Pharmacy and Clinic Management Joint Stock Company	-	544,535,846
Total	**-**	**544,535,846**

2. Net Revenue from Sales of Goods and Provision of Services	Q3/2026	Q3/2025
Revenue from Sale of Goods	37,581,085,308	13,962,573,241
Revenue from Leasing Premises	35,341,090	23,031,273
Total	**37,616,426,398**	**13,985,604,514**

3. Cost of Goods Sold	Q3/2026	Q3/2025
Cost of Goods Sold for Merchandise	33,174,127,118	12,661,903,588
Cost of Leasing Premises	3,753,718	2,502,479
Total	**33,177,880,836**	**12,664,406,067**

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	9,536,531	(530,097,044)
Loan innterest	1,033,984,185	-
Realized Foreign Exchange Gains	37	2,615
Total	**1,043,520,753**	**(530,094,429)**

6. Financial Expenses	Q3/2026	Q3/2025
Borrowings Expenses	985,471,061	1,263,674,662
Loss Foreign Exchange Gains	577	19
Total	**985,471,638**	**1,263,674,681**

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	394,254,256
Other Cash Expenses	195,001,350	233,682,507
Total	**314,355,848**	**697,920,017**

8. General and Administrative Expenses	Q3/2026	Q3/2025
Labour Expenses	1,790,410,279	1,672,717,422
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	-
Provision/(Reversal) For Doubtful Debts	(24,100,800)	-
Outsourced Service Expenses	490,705,765	478,064,419
Other Administrative Expenses	147,120,664	208,139,229
Total	**2,564,600,081**	**2,484,681,014**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the 3rd Quarter period ended 30 September 2026

Unit: VND

9. Other Income

	Q3/2026	Q3/2025
Sponsorships Received from Partners	-	109,147,962
Other Income	109,251	-
Total	**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
Cost of Goods	33,174,127,118	12,661,903,588
Labor Costs	1,790,410,279	1,672,717,422
Depreciation of Fixed Assets	145,590,627	145,590,627
Taxes, fees and charges	30,045,000	-
Provision Cots	(24,100,800)	-
Outsourced Service Expenses	510,290,432	872,318,675
Other Cash Expenses	430,474,109	494,476,786
Total	**36,056,836,765**	**15,847,007,098**

12 Current Corporate Income Tax Expenses

The corporate income tax payable for the year is estimated as follows:

	Q3/2026	Q3/2025
1. Total Accounting Profit Before Tax	**1,467,670,467**	**(8,088,124,181)**
2. Adjustments to Increase or Decrease Accounting Profit to Determine Taxable Income:	**215,873,778**	**240,686,203**
2.1. Adjustments to Increase	215,873,778	240,686,203
Non-deductible Expenses	*215,873,778*	*240,686,203*
Interest expenses are not deductible according to Decree 132/2020.	-	-
2.2. Adjustments to Decrease	-	-
Dividends Received	-	-
3. Taxable Income	**1,683,544,245**	**(7,847,437,978)**
4. Previous quarter losses have been carried forward.	-	-
5. Taxable Profit	**1,683,544,245**	**(7,847,437,978)**
6. Corporate Income Tax Rate	**20%**	**20%**
7. Corporate Income Tax Payable at the Standard Rate	**336,708,849**	**(1,569,487,596)**
8. Current Corporate Income Tax Payable	**336,708,849**	**(1,569,487,596)**

Vinh Long, October 29, 2026

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

V.2. Financial Investments

a. Held-to-Maturity Investments

	Sep 30, 2026		Jan 1, 2026 (Restated)	
	Original Value	Booking Value	Original Value	Booking Value
Short-term	**52,583,463,105**	**52,583,463,105**	**50,180,326,575**	**50,180,326,575**
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	52,583,463,105	52,583,463,105	27,656,666,301	27,656,666,301
Related parties	13,720,886,846	13,720,886,846	-	-
- Tien Thinh Organic Joint Stock Company (1)	*4,280,214,451*	*4,280,214,451*	-	-
- Green Standard International Housing Joint Stock Company (2)	*9,440,672,395*	*9,440,672,395*	-	-
Other Companies	38,862,576,259	38,862,576,259	27,656,666,301	27,656,666,301
- Green Portal Joint Stock Company	*38,862,576,259*	*38,862,576,259*	*27,656,666,301*	*27,656,666,301*
Total	**52,583,463,105**	**52,583,463,105**	**50,180,326,575**	**50,180,326,575**

(1) The loan to Organic Tien Thinh Joint Stock Company has a principal amount of VND 6.200.000.000 at an interest rate of 8,8%/year, with a loan term of 09 months. The loan was approved by the Board of Management according to the minutes of the Board of Management meeting No. 22/2026/GPC/BB-HDQT dated March 05, 2026.

(2) The loan to International Standard Housing Joint Stock Company has a principal amount of VND 13.200.000.000 at an interest rate of 8,8%/year, with a loan term of 09 months. The loan was approved by the Board of Management according to the minutes of the Board of Management meeting No. 22/2026/GPC/BB-HĐQT dated March 05, 2026.

(3) The loans to Green Portal Joint Stock Company has a principal amount of VND 38.214.937.534 at an interest rate of 8,8%/year, with a loan term of 09 months. The loan was approved by the Board of Management according to the minutes of the Board of Management meeting No. 80/2025/GPC/BB-HĐQT dated December 15, 2025 and No. 05/2026/GPC/BB-HĐQT dated March 09, 2026. The collateral for the loan is the land use rights owned by a shareholder according to the Commitment Letter dated August 24, 2026.

V.2. Financial Investments (Continued)

b. Long-term Financial Investments

	Sep 30, 2026			Jan 1, 2026		
	Original Value	**Provision**	**Fair Value**	**Original Value**	**Provision**	**Fair Value**
Investments in Subsidiaries:	**60,000,000,000**	-	**60,000,000,000**	**60,000,000,000**	-	**60,000,000,000**
- Tien Thinh Organic Joint Stock Company (1)	60,000,000,000	-	60,000,000,000	60,000,000,000	-	60,000,000,000
- Investments in Joint Ventures and Associates	**183,000,000,000**	-	**183,000,000,000**	**183,000,000,000**	-	**183,000,000,000**
- Green Standard International Housing Joint Stock Company (2)	183,000,000,000	-	183,000,000,000	183,000,000,000	-	183,000,000,000
- Equity Investments 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 (3)	7,250,000,000	(66,098,235)	7,183,901,765	7,250,000,000	(63,825,209)	7,186,174,791
Total	**250,250,000,000**	**(66,098,235)**	**250,183,901,765**	**250,250,000,000**	**(63,825,209)**	**250,186,174,791**

Company	Address	Core Business	Share	Ownership Ratio	Capital Contribution Ratio	Voting Rights Ratio	Significant Transaction
Investments in Subsidiaries							
- Tien Thinh Organic Joint Stock Company (1)	73-75 Tran Trong Cung Street, Tan Thuan Ward, Ho Chi Minh City	Fertilizer Trading	6,000,000	85.7%	85.7%	85.7%	- Borrowing Money - Repayment of Borrowed Money
Investments in Associates							
- Green Standard International Housing Joint Stock Company (2)	Land lot No. 318, Map sheet No. 21, Phu Chien Hamlet, Phu Hung Commune, Ben Tre City, Ben Tre Province	Architectural Activities and Related Technical Consultancy	18,300,000	22.9%	22.9%	22.9%	- Taking a Loan - Payment of Loan Interest
Long-term Investments in Other Companies							
- Dong Khoi Investment and Development Joint Stock Company (3)	Land lot No. 721, Map sheet No. 25, Quoi Hung Hamlet, Quoi Son Commune, Chau Thanh District, Ben	Real Estate Business	725,000	14.5%	14.5%	14.5%	