G.C FOOD
JOINT STOCK COMPANY

No.: 3020./CV-GCF

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Dong Nai, October 30, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on guidelines for information disclosure in the securities market, G.C Food Joint Stock Company hereby announces the periodic disclosure of the consolidated financial statements (FS) for the third quarter of 2026 to Hanoi Stock Exchange as follows:

1. Company Name: **G.C FOOD JOINT STOCK COMPANY**

- Stock Symbol: **GCF**
- Address: Lot V-2E, Road No. 11, Ho Nai Industrial Park, Ho Nai Ward, Dong Nai City.
- Tel: 0898920468
- Email: info@gcfood.com.vn Website: gcfood.com.vn

2. Details of Information Disclosure:

- **Consolidated Financial Statements for Quarter 3/2026**

☐ Separate Financial Statements (for listed entities without subsidiaries or not a superior accounting unit with subordinate units);

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

☐ Aggregated Financial Statements (for listed entities with subordinate units maintaining separate accounting systems).

- Cases requiring explanatory notes:

+ The audit firm issues an opinion other than an unqualified opinion for the audited financial statements (for the audited FS):

☐ Yes ☒ No

Explanatory note required if applicable:

☐ Yes ☐ No

+ After-tax profit in the reporting period differs by 5% or more before and after auditing, or changes from loss to profit or vice versa (for FY2024 audited FS):

☐ Yes ☒ No

Explanatory note required if applicable:

☐ Yes ☐ No

+ After-tax profit in the reporting period changes by 10% or more compared to the same period of the previous year:

[x] Yes [ ] No

Explanatory note required if applicable:

[x] Yes [ ] No

+ After-tax profit in the reporting period results in a loss, reversing a profit in the same period of the previous year, or vice versa:

[ ] Yes [x] No

Explanatory note required if applicable:

[ ] Yes [ ] No

This information was disclosed on the company's at the following link: https://gcfood.com.vn/tin-tuc-category/18/thong-bao-co-dong

On behalf of the organization
Legal representation/
Authorized Person for Information Disclosure
(Signed and Stamped)

Attachments:
- Consolidated Financial Statements for Q3/2026
- Explanatory Notes

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GC food
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MSDN: 3602503768

PHAM DANG LONG

Người ký: CÔNG TY CỔ PHẦN THỰC PHẨM G.C
Cơ quan: CÔNG TY CỔ PHẦN THỰC PHẨM G.C
Thời gian ký: 30.10.2026 16:19:27 +07:00

THỰC PHẨM G.C
food
Happy Life
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G.C Food joint stock company
No: 3019./CV-GC

Re: Explanation of Consolidated Business Performance Fluctuations in Q3/2026

SOCIALIST REPUBLIC OF VIETNAM
Independence-Freedom-Happiness

Ho Chi Minh city, date 30 October 2026

To: State Securities Commission of Vietnam

1. Listed Entity Name: G.C Food Joint Stock Company
2. Trading Name: GCF
3. Stock Symbol: GCF
4. Details: G.C Food Joint Stock Company hereby explains the fluctuations in financial indicators presented in the consolidated financial statements for the third quarter of 2026 as follows

No.	Content	Quarter 3 year 2026	Quarter 3 year 2025	Variance Quarter 3 year 2026/2025	Percentage increase (decrease) %
(1)	*(2)*	*(3)*	*(4)*	*(5)=(3)-(4)*	*(6)=(5)/(4)*
1	**Net revenue**	**214,153,823,638**	**192,303,107,538**	**21,850,716,100**	**11%**
2	Gross profit	50,985,842,942	69,962,625,787	(18,976,782,845)	-27%
3	General & administration expenses	16,213,006,748	12,732,839,855	3,480,166,893	27%
4	**Consolidated Profit before tax**	**25,587,600,880**	**41,484,069,570**	**(15,896,468,690)**	**-38%**
5	**Consolidated Profit after tax**	**18,187,579,624**	**31,587,070,795**	**(13,399,491,171)**	**-42%**

Explanation:
Profit after tax in Q3/2026 decreased significantly 42% compared to Q3/2025 due to the following reasons:
- Net revenue only increased by 11%, lower than the budget because production was suspended for a few days to process the transition of the Environmental License and install a new machinery system, failing to meet customer output requirements.
- Gross profit decreased by 27% due to higher production costs (general manufacturing overhead) and the production volume not increasing as planned at the beginning of the year.
- General & administrative (G&A) expenses increased by 27% due to an increase in the provision for doubtful debts.

G.C Food Joint Stock Company respectfully submits this report to the State Securities Commission of Vietnam and our valued shareholders for your information.
Yours sincerely,

G.C FOOD JOINT STOCK COMPANY
LEGAL REPRESENTATIVE

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Pham Dang Long

CONSOLIDATED FINANCIAL STATEMENTS

Quarter 3/2026

G.C FOOD JOINT STOCK COMPANY

G.C FOOD JOINT STOCK COMPANY

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G.C FOOD JOINT STOCK COMPANY

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management has the honor of submitting this report and the consolidated financial statements for the fiscal year ended September 30, 2026.

1. Business highlights:

G.C Food Joint Stock Company is a company converted from G.C Food Co., Ltd according to the business registration certificate No. 3602503768 dated May 31, 2011 issued by the Department of Planning and Investment of Dong Nai province. Changed 22st December 26, 2025.

Structure of ownership: Joint Stock Company.

English name of company: G.C FOOD JOINT STOCK COMPANY.

Charter capital: VND 432.464.710.000

Principal activities:

Food trade (except for meat of banned wildlife).

Head office: Lot V-2E, Street 11, Ho Nai Industrial Park, Ward Ho Nai, Dong Nai.

2. Financial position and results of operation:

The Company's consolidated financial position and results of operation in the year are presented in the attached consolidated financial statements.

3. Board of Management, General Director and Chief Accountant:

The Board of Management, General Directors and Chief Accountant holding office in the year and at the reporting date include:

Board of Management:

Mr.	Pham Dang Long	Chairman
Ms.	Ha Thi Bich Van	Member
Ms.	Nguyen Thi Le Thuy	Member
Mr.	Huynh Thanh Lam	Member

General Director and Chief Accountant:

Ms.	Bui Thi Mai Hien	General Director
Mr.	Nguyen Do Viet	Chief Accountant

The Board of Supervisors

Mr.	Nguyen Tien Duc	Head of the Board of Supervisors
Mr.	Vu Minh Duc	Member
Mr.	Vu Anh Tai	Member

Legal representative:

Mr.	Pham Dang Long	Chairman

4. Statement of the responsibility of the General Director

REPORT OF THE BOARD OF MANAGEMENT

The General Director of the Company is responsible for the preparation of the consolidated financial statements which give a true and fair view of the consolidated financial position of the Company as of September 30, 2026 as well as its consolidated results of operation and cash flows for the year then ended. In order to prepare these consolidated financial statements, the General Director has considered and complied with the following matters:

- Selected the appropriate accounting policies and applied them consistently;
- Made judgments and estimates that are reasonable and prudent;
- The financial statements of the Company are prepared on a going concern basis unless it is inappropriate to presume that the Company will continue in business.

The General Director 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 that the consolidated financial statements are prepared in compliance with the registered accounting policies stated in the Notes to the Consolidated Financial Statements. The General Directors is also responsible for safeguarding the assets of the Company and thus taking reasonable steps for the prevention and detection of fraud and other irregularities.

5. Approval of the Consolidated Financial Statements

In the General Director's opinion, the consolidated financial statements consisting of Consolidated Balance Sheet as at September 30, 2026, Consolidated Income Statement, Consolidated Cash Flow Statement and Notes to the Consolidated Financial Statements enclosed with this report give a true and fair view of the consolidated financial position of the Company as well as its consolidated operating results and consolidated cash flows for the fiscal year ended September 30, 2026

The Consolidated financial statements are prepared in compliance with Vietnamese Accounting Standards and the Vietnamese Accounting System.

Dong Nai, October 25, 2026

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G.C FOOD JOINT STOCK COMPANY

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

ASSETS	Code	Note	September 30, 2026	January 01, 2026
A- SHORT-TERM ASSETS	**100**		**566,478,830,059**	**497,383,009,890**
I. Cash and cash equivalents	**110**	V.1	207,461,988,181	**164,165,443,704**
1. Cash	111		157,461,988,181	77,965,443,704
2. Cash equivalents	112		50,000,000,000	86,200,000,000
II. Short-term financial investments	**120**		**97,053,984,947**	**20,960,050,000**
3. Short-term investments held to maturity	123	V.2a	97,053,984,947	20,960,050,000
III. Short-term receivables	**130**		**145,264,337,657**	**199,874,181,483**
1. Short-term receivables from customers	131	V.3	107,194,052,091	117,605,769,100
2. Prepayments to sellers in short-term	132	V.4	14,661,634,850	14,094,208,448
5. Other short-term receivables	135	V.5a	97,364,256,935	126,019,891,180
6. Provision for uncollectible short-term receivables (*)	136		(73,955,606,219)	(57,845,687,245)
IV. Inventories	**140**		**92,772,376,828**	**94,851,340,647**
1. Inventories	141	V.6	102,186,491,587	97,793,538,083
2. Provision against devaluation of goods in stock (*)	142		(9,414,114,759)	(2,942,197,436)
VI. Other short-term assets	**160**		**23,926,142,446**	**17,531,994,056**
1. Short-term unallocated expenses	161	V.10a	4,183,752,147	2,594,222,268
2. Deductible VAT	162		19,624,478,147	14,819,859,636
3. Taxes and other revenues to the state	163		117,912,152	117,912,152
B- LONG-TERM ASSETS	**200**		**271,643,483,508**	**278,751,825,779**
I. Long-term receivables	**210**		-	**749,688,605**
5. Other long-term receivables	215	V.5b	-	749,688,605
II. Fixed assets	**220**		**236,490,480,721**	**232,138,036,752**
1. Tangible fixed assets	221	V.7	102,424,044,325	96,935,843,937
- Historical Costs	222		207,870,246,514	187,611,139,721
- Value of accumulated depreciation (*)	223		(105,446,202,189)	(90,675,295,784)
3. Intangible fixed assets	227	V.8	134,066,436,396	135,202,192,815
- Historical Costs	228		141,844,729,091	141,844,729,091
- Value of accumulated depreciation (*)	229		(7,778,292,695)	(6,642,536,276)
V. Long-term unfinished assets	**250**		**9,552,923,166**	**21,863,557,402**
2. Cost of construction in progress	252	V.9	9,552,923,166	21,863,557,402
VI. Long-term financial investments	**260**		10,196,965,397	**11,349,894,644**
2. Investments in associated companies and joint-ventures	262	V.2b	10,196,965,397	10,201,089,644
5. Investments held to maturity	265	V.2a	-	1,148,805,000
VII. Other long-term assets	**270**		**15,403,114,224**	**12,650,648,376**
1. Long-term unallocated expenses	271	V.10b	15,044,950,632	11,637,546,330
2. Deferred income tax assets	272		358,163,592	1,013,102,046
TOTAL ASSETS (280 = 100 + 200)	**280**		**838,122,313,567**	**776,134,835,669**

RESOURCES	Code	Note	September 30, 2026	January 01, 2026
C- LIABILITIES	**300**		**175,919,661,237**	**141,331,117,170**
I. Short-term debt	**310**		**151,722,514,118**	**119,958,220,155**
1. Short-term supplier payables	311	V.11	30,242,241,280	15,922,721,797
2. Short-term deferred revenues	312	V.12	1,530,066,658	1,734,715,871
3. Dividends and profits payable	313		21,624,132,300	-
4. Short-term taxes and other payables to State	314	V.13	7,818,446,144	7,676,453,263
5. Payables to employees	315		861,924,873	1,149,941,609
6. Short-term expenses payable	316	V.14	23,572,413,941	19,770,608,248
10. Other short-term payables	320	V.15a	1,390,409,375	2,210,020,869
11. Short-term loans and finance lease liabilities	321	V.16a	62,231,161,123	62,712,013,394
13. Bonus and bonus and welfare fund	323		2,451,718,424	8,781,745,104
II. Long-term liabilities	**330**		**24,197,147,119**	**21,372,897,015**
9. Long-term loans and finance lease liabilities	339	V.16b	-	1,890,000,000
12. Deferred income tax	342		24,197,147,119	19,482,897,015
D- OWNER'S EQUITY	**400**		**662,202,652,330**	**634,803,718,499**
1. Contributions from owners	411		432,464,710,000	432,464,710,000
- Ordinary shares with voting rights	411a	V.17b	262,107,170,000	432,464,710,000
2. Share premium	412		142,379,000,000	142,379,000,000
10.Undistributed post-tax profits	420		88,803,525,157	60,784,873,878
- Undistributed post-tax profits accumulated by the end ofthe previous period	420a		38,161,640,378	20,349,085,297
- Undistributed post-tax profits of current period	420b		50,641,884,779	40,435,788,581
11. Non-controlling interest of shareholders	429		(1,444,582,827)	(824,865,379)
TOTAL CAPITAL (440 = 300 + 400)	**440**		**838,122,313,567**	**776,134,835,669**

Dong Nai, October 25, 2026

Chief accountant

Nguyen Do Viet

Legal representative

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G.C FOOD JOINT STOCK COMPANY

CONSOLIDATED INCOME STATEMENT

The first 9 months of 2026

Unit: VND

Items	Code	Note	The quarter 3.2026		The first 9 months of 2026	
			Current year	Previous year	Current year	Previous year
1. Sales	01	VI.1	215,175,756,158	192,605,320,505	614,122,471,798	529,631,894,042
2. Less sales deductions	02	VI.2	1,021,932,520	302,212,967	4,354,435,663	3,050,487,553
3. Net sales	**10**	VI.3	**214,153,823,638**	**192,303,107,538**	**609,768,036,135**	**526,581,406,489**
4. Cost of sales	11	VI.4	163,167,980,696	122,340,481,751	426,398,521,715	335,041,629,240
5. Gross profit	**20**		**50,985,842,942**	**69,962,625,787**	**183,369,514,420**	**191,539,777,249**
6. Gain/loss from the sale and disposal of investment property	21					
7. Financial income	22	VI.5	2,318,483,759	422,519,380	5,999,284,172	2,706,863,698
8. Financial expenses	23	VI.6	922,675,374	3,126,776,225	3,736,088,612	9,661,349,872
In which: loans interest expenses	24		819,197,087	3,081,722,445	3,111,858,327	9,274,388,013
9. Selling expenses	25	VI.7a	11,092,152,131	12,615,748,655	41,016,943,110	34,423,818,050
10. General & administration expenses	26	VI.7b	16,213,006,748	12,732,839,855	76,335,257,746	47,285,675,022
11. Gain/losses from Joint venture, associated Company	27		-	(24,958,349)	(4,124,247)	-
12. Operating profit	**30**		**25,076,492,448**	**41,884,822,083**	**68,276,384,877**	**102,875,798,003**
13. Other income	31	VI.8	248,880,422	1,628,496,143	740,050,647	1,766,757,594
14. Other expenses	32	VI.9	(262,228,010)	2,029,248,656	297,927,040	2,284,880,216
15. Other profit	40		511,108,432	(400,752,513)	442,123,607	(518,122,622)
16. Net accounting profit before tax	**50**		**25,587,600,880**	**41,484,069,570**	**68,718,508,484**	**102,357,675,381**
17. Corporate income tax- current	51		6,472,680,317	8,372,501,579	13,327,152,595	20,233,690,065
18. Corporate income tax- deferred	52		927,340,939	1,524,497,196	5,369,188,558	2,641,043,104
19. Net profit after corporate income tax	**60**		**18,187,579,624**	**31,587,070,795**	**50,022,167,331**	**79,482,942,212**
20. Shareholders of the parent company	61		17,610,716,273	32,044,459,264	50,641,884,778	81,203,039,326
21. Non-controlling shareholders	62		576,863,351	(457,388,469)	(619,717,447)	(1,720,097,114)
22. Earnings per share	70		407	815	1,148	2,065
23. Diluted earnings per share	71		407	815	1,148	2,065

Dong Nai, October 25, 2026

Chief accountant

Nguyen Do Viet

Legal representative

Pham Dang Long

FOOD JOINT STOCK COMPANY

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

The first 9 months of 2026

Unit: VND

ITEMS	Code	Notes	The first 9 months of year 2026	The first 9 months of year 2025
ASH FLOWS FROM OPERATING ACTIVITIES				
Net profit before tax	01		**68,718,508,484**	**102,357,675,381**
Adjustments for :				
- Depreciation of fixed assets and investment properties	02	V.7, 8	17,753,858,663	16,233,608,646
- Provisions	03		39,441,303,612	9,592,495,644
- Gain/losses from foreign exchange differences upon revaluation of monetary assets denominated in foreign currencies	04		-	(387,810,327)
- Gains/losses from investing and financial activities	05		(3,242,640,114)	(957,074,288)
- Interest expense	06		1,146,214,661	9,274,388,013
Profit from operating activities before changes in working capital	**08**		**123,817,245,306**	**136,113,283,069**
- Increase (-)/ decrease (+) in receivables	09		61,788,409,224	(36,861,968,472)
- Increase (-)/ decrease (+) in inventories	10		(6,288,261,897)	(26,216,257,880)
- Increase (+)/ decrease (-) in payables (Other than payables, income tax)	11		(32,524,840,994)	(13,190,015,494)
- Increase (-)/ decrease (+)in unallocated expenses	12		(3,101,625,788)	(3,097,215,918)
- Interest paid	14		(1,146,214,661)	(9,897,346,917)
- Corporate income tax paid	15		(4,520,084,910)	(19,491,027,065)
- Other payments on operating activities	17		(6,330,026,680)	(4,185,068,717)
Net cash inflows/(outflows) from operating activities	**20**		**131,694,599,600**	**23,174,382,606**
ASH FLOWS FROM INVESTING ACTIVITIES				-
Purchases of fixed assets and other long-term assets	21		(9,539,135,152)	(41,698,380,214)
Proceeds from disposals of fixed assets and other long-term assets	22		363,000,000	634,179,000
Loans granted, purchases of debt instruments of other entities	23		(80,014,040,850)	(20,099,858,000)
entities	24		(83,793,207)	15,000,000,000
Dividends and interest received	27		3,246,766,357	417,688,761
Net cash inflows/(outflows) from investing activities	**30**		**(86,027,202,852)**	**(45,746,370,453)**
CASH FLOWS FROM FINANCING ACTIVITIES				-
Proceeds from issue of shares and capital contribution	31		-	229,809,550,000
Proceeds from borrowings	33		31,483,129,948	246,898,673,971
Repayments of borrowings	34		(33,853,982,219)	(386,692,528,575)
Dividends paid	36		-	(51,487,998,400)
Net cash inflows/(outflows) from financing activities	**40**		**(2,370,852,271)**	**38,527,696,996**
Net cash inflows/(outflows) (50 = 20+ 30 + 40)	**50**		**43,296,544,477**	**15,955,709,149**
Cash and cash equivalents at the beginning of the year	**60**		**164,165,443,704**	**25,962,282,781**
Effect of foreign exchange differences	61		-	323,589,778
Cash and cash equivalents at the end of the year (70 = 50+60+61)	**70**	**V.1**	**207,461,988,181**	**42,241,581,708**

Dong Nai, October 25, 2026

Chief accountant	Legal representative
Nguyen Do Viet	Pham Dang Long

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

The first 9 months of 2026 *Unit: VND*

I. BUSINESS HIGHLIGHTS

1. Establishment

G.C Food Joint Stock Company is a company converted from G.C Food Co., Ltd according to the business registration certificate No. 3602503768 dated May 31, 2011 issued by the Department of Planning and Investment of Dong Nai province. Changed 22nd December 26, 2025.

English name: G.C FOOD JOINT STOCK COMPANY.

Head office: Lot V-2E, Street 11, Ho Nai Industrial Park, Ward Ho Nai, Dong Nai.

2. Structure of ownership: Joint Stock Company.

3. Business sector: Food business

4. Principal activities

Food trade (except for meat of banned wildlife).

5. Normal operating cycle.

For normal production and business activities: the Company's operating cycle lasts for 12 months according to the usual fiscal year from January 1 to December 31. For farming activities: the operating cycle is more than 12 months.

6. Characteristics of business operations during the fiscal year that affect the consolidated financial statements

None

7. Total employees to September 30, 2026: 752 persons (Dec. 31, 2025: 849 persons).

8. Enterprise Structure

List of subsidiaries

As at September 30, 2026, the Company have three (03) directly owned company as follows:

Company's name & address	Principal activities	Percentage of shareholding	Percentage of owning	Percentage of voting right
Canh Dong Viet Food Joint Stock Company National Highway 1A, Thanh Hai Industrial Park, Thanh Hai Commune, Phan Rang - Thap Cham City, Ninh Thuan	Producing juice, beverage such as aloe vera, coconut jelly, yogurt jelly; Instant coffee, tea and filter bags of all kinds.	99.29%	99.29%	99.29%
Sun and Wind Joint Stock Company Phu Thuan, My Son Commune, Ninh Son District, Ninh Thuan Province	Planting fruit trees, starchy tuber trees	88.00%	88.00%	88.00%
Viet Nam Co Co Food Joint Stock Company	Producing juice, beverage such as			

Lot V-2E, Street 11, Ho Nai Industrial Park, Ho Nai 3 Commune, Trang Bom District, Dong Nai	aloe vera, coconut jelly, yogurt jelly; Instant coffee, tea and filter bags of all kinds.	99.50%	99.50%	99.50%

9. Disclosure on comparability of information in the Consolidated Financial Statements

The selection of figures and information need to be presented in the consolidated financial statements has been implemented on the principles of comparability among corresponding accounting periods.

II. ACCOUNTING PERIOD AND REPORTING CURRENCY

1. Fiscal year

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

2. Reporting currency

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

III. ADOPTION OF ACCOUNTING STANDARDS AND POLICIES

1. Applicable Accounting System

The Company applies the Vietnamese Enterprise Accounting Regime in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance, which provides guidance on the Enterprise Accounting Regime. This Circular is effective for financial years beginning on or after January 1, 2026, and replaces Circular No. 200/2014/TT-BTC dated December 22, 2014, issued by the Ministry of Finance.

The Company applied Circular No. 202/2014/TT-BTC ("Circular 202") issued by the Vietnam Ministry dated December 22, 2014 guiding the preparation and methods Consolidated Financial Statements. Circular 202 replaces the guide before in the part XIII of Circular No. 161/2007/TT-BTC dated December 31, 2007 of Minister of Finance.

2. Disclosure of compliance with Vietnamese Accounting Standards and the Vietnamese Accounting System

We conducted our accounting, preparation and presentation of the consolidated financial statements in accordance with Vietnames Accounting Standards and other relevant statutory regulations. The consolidated financial statements give a true and fair view of the state of affairs of the Company and the results of its operations as well as it cash flows.

The selection of figures and information presented in the notes to the consolidated financial statements is complied with the material principles in Vietnamese Accounting Standard No.21 - Presantation of the financial statements.

IV. APPLICABLE ACCOUNTING POLICIES

1. Changes in accounting policies and disclosures:

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Accounting Regime for Enterprises, replacing Circular No. 200/2014/TT-BTC dated December 22, 2014. This Circular provides guidance on accounting documents, chart of accounts, accounting books, and the preparation and presentation of financial statements of enterprises. The Circular takes effect from January 1, 2026 and applies to fiscal years beginning on or after January 1, 2026.

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Accounting Regime for Enterprises, replacing Circular No. 200/2014/TT-BTC. Accordingly, the preparation and presentation of financial statements, including consolidated financial statements, shall be carried out in accordance with the provisions of Circular No. 99/2025/TT-BTC and the relevant accounting standards. This Circular takes effect on January 1, 2026 and applies to fiscal years beginning on or after January 1, 2026.

2. Basis for preparing consolidated financial statements:

The financial statements of the subsidiary are consolidated from the purchase date when the Company starts control to the date it ceases the control.

The subsidiaries' financial statements are prepared for the same accounting period as Parent Company's under the accounting policies in consistency with Parent Company's. The adjustments for any different accounting policies are implemented to ensure the consistency between the Subsidiaries and Parent Company.

All inter-"Companies" balances and revenue, income, expenses incurred from transactions of "Companies", including inrealized gains incurred from inter"Companies" transactions in the assets' value are completely eliminated.

Unrealiazed loss incurred from intra-group transaction recorded in the assets' value are eliminated when the expenses resulting in the loss are unrecoverable.

Interest of uncontrolled shareholders presents the portion in gain or loss and net assets of the subsidiaries that are not held by the Company and presented separately in the consolidated Income Statement and from shareholders' equity of "Companies" in the owner's equity in the consolidated Balance Sheet.

Goodwill arising from the acquisition of a subsidiary is the difference between the cost of the investment and the fair value of the subsidiary's net identifiable assets at the acquisition date. Goodwill is amortized over an estimated useful life of not more than 10 years. Periodically, the Company re-evaluates the loss of goodwill, if there is evidence that the loss of goodwill is greater than the annual allocation, it shall be allocated according to the loss of goodwill immediately within the year.

3. **Foreign exchange rate applicable in accounting**

The Company has translated foreign currencies into Vietnam Dong at the actual rate and book rate.

Principles for determining the actual rate

All transactions denominated in foreign currencies which arise during the period (trading foreign currencies, capital contribution or receipt of contributed capital, recording receivables and payables, purchasing assets or costs immediately paid by foreign currencies) are converted at the actual exchange rates ruling as of the transaction dates.

Closing balance of monetary items (cash, cash equivalents, payables and receivables, except for prepayments to suppliers, prepayments from customers, pre-paid expenses, deposits and unearned revenue) denominated in foreign currencies should be revaluated at the actual rate ruling as of the balance sheet date.

Principle for determining book rate

When recovering receivables, deposits or payments for payables in foreign currencies, the Company uses specific identification book rate.

When making payment by foreign currencies, the Company uses moving weighted average rate.

4. **Principles for recording cash and cash equivalents**

Cash includes cash on hand, demand deposit and cash in transit.

Cash equivalents comprise term deposits and other short-term investments with an original maturity of three months or less, highly liquid, readily convertible to known amount of cash and subject to an insignificant risk of changes in value.

5. **Principles for accounting financial investments**

Principles for accounting held-to-maturity investments

Held-to-maturity investments include term deposits and other held-to-maturity investments.
These investments are presented in the consolidated financial statements as short-term assets if the remaining maturity is less than 12 months or as long-term assets if the remaining maturity is 12 months or more from the reporting date.

6. **Principles for recording trade receivables and other receivables:**

Principle for recording receivables: At original cost less provision for doubtful debts.

The classifying of the receivables as trade receivables, inter-company receivables and other receivables depends on the nature of the transaction or relationship between the company and debtor.

Method of making provision for doubtful debts: Provision for doubtful debts is estimated for the loss value of the receivables, other held-to-maturity investments similar to doubtful debts that are overdue and undue, but are likely to become possibly irrecoverable due to insolvency of debtors who go bankrupcy, making procedures for dissolution, go missing or run away....

7. **Principles for recording inventories:**

Principles adopted in recording inventory: Inventories are stated at original cost less (-) the provision for the decline in value of obsolete and deteriorated inventories.

Original costs are determined as follows:

- The original cost of materials, merchandises consists of costs of purchase, costs of transportation and other costs incurred in bringing the inventories to their present location and condition.

- Finished goods: costs of materials, direct labor and manufacturing overheads which are allocated on the basis of unit price of labor cost for each finished good.

- Work in progress: costs of raw materials, labor and other directly costs for producing inventories incurred in the duration of building works in progress.

Method of calculating inventories' value: Weighted average method.

Method of accounting for the inventories: Perpetual method.

Method of making provision for decline in value of inventories: Provision for decline in value of inventories is made when the net realisable value of inventories is lower than their original cost. Net realisable value is the estimated selling price less the estimated costs of completion and selling expenses. Provision for decline in value of inventories is the difference between the cost of inventories greater than their net realisable value. Provision for decline in value of inventories is made for each inventory with the cost greater than the net realisable value.

8. Principles for recording fixed assets:

8.1 Principles for recording tangible fixed assets:

Tangible fixed assets are stated at original cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises all expenditures of bringing the asset to its working condition and location for its intended use. The expenditures incurred after the initial cost are capitalised as an additional cost of tangible fixed assets when they have resulted in an increase in the future economic benefits expected to be obtained from the use of those tangible fixed assets. The expenditures which do not meet the above conditions are charged to the expenses in the year.

When the assets are sold or disposed, their original costs and the accumulated depreciation which have been written off and any gain or loss from disposal of assets are recorded in the income statement.

Tangible fixed assets purchased

The original cost of purchased tangible fixed assets shall consist of the actual purchase price (less (-) trade discounts or reduction), taxes (excluding taxes to be refunded) and relevant expenses calculated to the time when the assets are put into operation such as fees for installation and trial operation of fixed assets; specialists and other direct costs.

Fixed assets which are buildings, structures attached to land use right, the value of land use right is computed separately and recorded as intangible fixed assets.

8.2 Method of depreciating and amortizing fixed assets

Depreciation is charged to write off the cost of fixed assets on a straight line basis over their estimated useful lives. Useful life means the duration in which the tangible fixed assets produce their effect on production and business.

The estimated useful life for assets is as follows:

Buildings and structures	*5 - 50 years*
Machinery and equipment	*3 - 20 years*
Transportation and facilities	*4 - 10 years*
Machinery & Equipment	*5 - 10 years*
Others	*5 years*

Land use rights with a term are amortized in accordance with the term on the land use rights certificate.

Indefinite land use rights are recorded at original cost and are not amortized.

9. Principles for recording construction in progress:

Construction in progress is stated at original cost. This cost includes all costs necessary for new construction or repair, renovation, expansion or technical re-equipment such as:

- *Construction costs;*
- *Equipment cost;*
- *Other costs.*

These costs are capitalised as an additional cost of asset when the works have been completed. After the works have been finalized, the asset will be handed over and put into use.

10. Principles for recording prepaid expenses

Prepaid expenses are all expenses that actually incurred but relate to the operating result of several accounting periods. The Company's prepaid expenses include: Tools and other expenses.

Method of allocating prepaid expenses: The determining and allocating of prepaid expenses into costs of production and doing business of each period is on a straight-line basis. Based on the nature and level of each expense, the term of allocation is defined as follows: short-term prepaid expenses should be allocated within one year; Long-term expenses should be allocated in the term from 12 months to 36 months.

11. Principles for recording liabilities

Liabilities are recorded at original cost and not lower than the payment obligation.

Liabilities shall be classified into trade payables, inter-company payables and other payables depending on the nature of transactions and relationship between the Company and debtors.

Liabilities must be kept records in detail according to payment schedule, creditor, type of original currency (including revaluation of liabilities payable which satisfying the definition of monetary assets denominated in foreign currencies) and other factors according to requirements of the enterprise.

At the reporting date, if it is evident that there is an unavoidable loss, an amount payable shall be recorded according to cautious rules.

12. Principles of loan recognition

The value of loans is recognized as the total amount borrowed by banks.

Loans are tracked in detail by each lender, each debtor, each debt contract and each type of debt asset.

13. Principles of recording borrowing costs:

Principles of recording borrowing costs: Interest and other expenses directly related to the enterprise's loans are recorded as production and business expenses in the period.

14. Principles for recording owner's Equity

Principles for recording owner's Paid-in Capital

The owners' paid-in capital is the amount that is initially contributed or supplemented by shareholders. The owners' paid-in capital will be recorded at the actual contributed capital by cash or assets calculated according to the par value of issued shares in the early establishment period or additional mobilization to expand operation.

Principles for recognising undistributed profit:

The undistributed profit is recorded at the profit (loss) from the Company's result of operation after deducting the current year corporate income tax and the adjusted items due to the retroactive application of changes in accounting policy and adjustments for material misstatement of the previous year.

The distributing of profit is based on the charter of the Company approved by the annual shareholder meeting.

15. Principles for recording revenues

Revenue from goods sold

Revenue from the sale of good should be recognised when all the five (5) following conditions have been satisfied:1) The enterprise has transferred to buyer the significant risks and rewards of ownership of the goods; 2) The enterprise retains neither continuing managerial involvement as an owner nor effective control over the goods sold; 3) The amount of revenue can be measured reliably; When the contract specifies that buyers are entitled to return products, goods they have bought under specific conditions, the enterprise will record the revenue only when those conditions no longer exist and the buyers do not have right to return products, goods (except for changing to other goods, services) 4) The economic benefits associated with the transaction has flown or will flow to the enterprise; 5) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from service rendered

Revenue from services rendered is recorded when the result of the supply of services is determined reliably. In case where the services are rendered in several periods, the revenue will recorded by the part of completed works at the balance sheet. Revenue from services rendered is determined when the following four conditions have been satisfied: 1. The revenue is determined firmly; When the contract specifies that buyers are entitled to return the service they have bought under specific conditions, the enterprise will record the revenue only when those conditions no longer exist and the buyers do not have right to return service; 2. The economic benefits associated with the transaction has flown or will flow from the supply of the provided service; 3. Part of completed works can be determined at the balance sheet date; 4. The costs incurred or to be incurred in respect of the transaction can be measured reliably.

If the contract's results can not be determined firmly, the revenue will be recorded at the recoverable level of expenses recorded.

Principles for recording financial income

Financial incomes include interests, royalties, distributed dividends and profits and income from other financing activities.
Income arising from interests, royalties, distributed dividends and profits of the enterprises shall be recognized if they simultaneously satisfy the two (2) conditions below 1. It is possible to obtain economic benefits from the concerned transactions; 2. Income is determined with relative certainty.

- Interests recognized on the basis of the actual time and interest rates in each period;

- Distributed dividends and profits shall be recognized when shareholders are entitled to receive dividends or the capital-contributing parties are entitled to receive profits from the capital contribution.

When an amount which has been recorded as an income becomes irrecoverable, such irrecoverable or uncertainly recoverable amount must be accounted as expense incurred in the period, but not recorded as income decrease.
When it is impossible to recover an amount previously recorded as revenue, the amount that is likely to be unrecoverable or uncertainly recoverable must be accounted for as an expense incurred in the period, not recorded as a reduction in revenue.

16. Principles and method of recording cost of goods sold

Cost of goods sold are the cost of products, goods, services; expenses related to trading the investment properties and other expenses recorded in the cost of goods sold or recorded a decrease in the cost of goods sold in reporting period. The cost of goods sold is recorded at the date the transaction incurs or likely to incur in the future regadless payment has been made or not. The cost of goods sold and revenue shall be recorded simultaneously on conformity principles. Expenses exceeding normal consumption level are recorded immediately to the cost of goods sold on prudent principle.

17. Principles and method of recording financial expenses

Financial expenses include expenses or loss related to the financial investment, borrowing cost and capital borrowing, contribution in associate, provision for devaluation of financial investment, loss from sale of foreign currencies, loss from foreign exchange loss and other financial expenses.

Financial expenses are recorded in details by their content and determined reliably when there are sufficient evidences on these expenses.

18. Principles and methods of recording current taxes and deffered taxes

Corporate income tax includes current corporate income tax and deferred corporate income tax incurred in the year and set basis for determining operating result after tax in current fiscal year.

Current tax: is the tax payable on the taxable income and tax rate enacted in current year in accordance with the law on corporate income tax.

The tax amounts payable to the State budget will be finalized with the tax office. Differences between the tax amounts payable specified in the book and the tax amounts under finalization will be adjusted when the tax finalization has been issued by the tax office.

Canh Dong Viet Joint Stock Company is entitled to CIT incentives according to Official Letter No. 2266/CT-THDT dated June 8, 2016 as follows: The company is exempted from tax for 02 years (2016-2017) and reduced by 50% (2018-2021) tax payable in the next 04 years (2018-2021) with the preferential tax rate of 10%.

19. Principles for recording earnings per share

Basic earnings per share is calculated by dividing net income available to common shareholders before appropriating to Bonus and Welfare Fund by the weighted-average number of common shares outstanding during the period.

Diluted EPS is calculated by dividing net income available to common shareholders (after adjusting dividends of preferred conversible shares) by the weighted-average number of common share outstanding and the weighted-average number to be issued in case where all dilutive potential common are converted into common shares.

20. Financial instruments:

Initial recognition:

Financial assets

According to Circular No. 210/2009/TT-BTC dated November 06, 2009 (Circular No. 210), financial assets are classified properly, for the purpose of presentation in the financial statements, into the financial assets which are stated at fair value through the Income Statement, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The Company decides to classify these assets at the date of initial recognition.

At the date of initial recognition, the financial assets are recognized at cost plus transaction cost that are directly attributable to the acquisition of the financial assets.

Financial assets of the Company comprise cash, short-term deposits, trade accounts receivables and other receivables.

Financial liabilities

According to Circular 210, financial assets are classified properly, for the purpose of presentation in the financial statements, into the financial liabilities which are stated at fair value through the Income Statement, financial liabilities determined on amortised cost basis. The Company decides to classify these liabilities at the date of initial recognition.

At the date of initial recognition, the financial liabilities are recognized at cost plus transaction cost that are directly attributable to the acquisition of the financial liabilities.

Financial liabilities of the Company comprise trade payables, other payables, borrowings and liabilities.

Re-measurements after initial recognition

Currently, there are no requirements for the re-measurement of the financial instruments after initial recognition.

Offsetting

Financial assets and financial liabilities are offset and the net amount reported in the report on financial position if, and only if, there is a currently enforceable legal right to offset the financial assets against financial liabilities or vice-versa and there is an intention to settle on a net basis or to realize the assets and settle the liability simultaneously.

21. Related parties

Related parties include: Enterprises and individuals that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with the Company. Associates and individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the enterprise, key management personnel, such as General Director, Board of Management and close members of the family of these individuals and companies associated with these individuals also constitute related parties. In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

22. Principles for presenting assets, revenue and operating results by segment

A reportable segment includes business segment or a geographical segment.

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE CONSOLIDATED BALANCE SHEET

1. Cash and cash equivalents	September 30, 2026	January 01, 2026
Cash	**157,461,988,181**	**77,965,443,704**
Cash on hand	167,372,370	114,149,089
Cash at bank	157,294,615,811	77,851,294,615
Cash equivalents	**50,000,000,000**	**86,200,000,000**
Short-term deposits (3 months)	50,000,000,000	86,200,000,000
Total	**207,461,988,181**	**164,165,443,704**

2. **Financial investment** (for more details see page 21)

a. Short-term	**92,407,116,947**	**20,960,050,000**
a. Long-term	-	**1,148,805,000**
Total	**92,407,116,947**	**22,108,855,000**

3. Trade receivables	**September 30, 2026**	**January 01, 2026**
a. Short-term	**107,194,052,091**	**117,605,769,100**
Local customers	80,771,424,208	99,952,322,587
Peso aloe vera import-export Company	-	*13,967,779,778*
Nam Viet food berverage JSC	-	*11,096,664,120*
Binh Duong Nutifood JSC	*13,006,863,330*	*10,729,998,150*
Vietnam Dairy Products JSC	*4,827,723,206*	-
International Dairy Products JSC LOF	-	*4,133,060,166*
Others customers	*62,936,837,672*	*60,024,820,373*
Foreign customers	26,422,627,883	17,653,446,513
Finebe Corporation	*1,637,073,992*	*2,650,795,956*
Wings group	*2,643,553,185*	-
Kanematsu	*832,734,000*	*800,310,000*
Sojitz Food Corp.	*5,691,834,221*	*4,612,297,900*
OKF Corporation	-	*4,133,060,166*
Woo Jang Co., Ltd.	*461,044,771*	*439,264,000*
Others customers	*15,156,387,714*	*5,017,718,491*
a. Long-term	-	-
Total	**107,194,052,091**	**117,605,769,100**

b. Related party	**September 30, 2026**	**January 01, 2026**
Mui Dinh Agritech JSC	19,665,210,451	19,664,926,900
Total	**19,665,210,451**	**21,363,932,978**

4. Prepayments to suppliers	**September 30, 2026**	**January 01, 2026**
a. Short-term	**14,661,634,850**	**14,094,208,448**
Local suppliers	14,661,634,850	11,565,972,998
Baobita Co., Ltd	*5,100,000,000*	*5,100,000,000*
Supplier of rawmaterials (*)	*170,717,600*	-
Others suppliers	*9,390,917,250*	*6,465,972,998*
Foreign suppliers	-	*2,528,235,450*
Other suppliers	-	*2,528,235,450*
b. Long-term	-	-
Total	**14,661,634,850**	**14,094,208,448**

b. Related party	-	-
An Hanh Thong Co., Ltd	-	**1,153,997,104**
Total	-	**1,153,997,104**

(*) Advance money to traditional suppliers, farmers and individual business households to buy agricultural products of aloe vera, grapes, and apples in Ninh Thuan. As of the date of this report, the crops have not yet been harvested.

5. Other receivables	**September 30, 2026**	**January 01, 2026**
a. Short-term	**95,768,741,810**	**126,019,891,180**
Deposits	**7,850,000**	**7,850,000**
Others	*7,850,000*	*7,850,000*
Advanced	**95,328,574,392**	**123,886,991,566**
Nguyen Van Thu	*59,400,000*	*9,681,401,613*
Le Tien Hoa	-	*31,042,803*
Bui Thi Mai Hien	-	*2,600,000*
Advance for raw material area development	*95,209,751,000*	*113,796,201,000*
Others	*59,423,392*	*375,746,150*
Other receivables	**432,317,418**	**2,125,049,614**
Pham Anh Tuan	*330,290,000*	-
Others	*102,027,418*	*2,125,049,614*
b. Long-term	**1,595,515,125**	**749,688,605**
Other receivables	-	-
Deposits	**1,595,515,125**	**749,688,605**
L/C	-	-

Deposit to rent 11C Nguyen Huu Canh	-	*180,000,000*
Others	*1,595,515,125*	569,688,605
Total	**97,364,256,935**	**126,769,579,785**

c. Related party

Nguyen Van Thu	-	9,681,401,613
Total	**-**	**8,302,294,134**

6. Inventories	**September 30, 2026**	**January 01, 2026**
Raw materials	19,759,844,366	17,001,911,061
Instruments and tools	3,313,523,706	1,877,834,973
Works in progress (*)	8,832,182,102	10,901,721,586
Finished goods	66,102,348,076	57,357,091,575
Merchandise inventory	4,178,593,337	1,750,571,048
Consigned goods	-	8,904,407,840
Total	**102,186,491,587**	**97,793,538,083**

- Value of inactive, deteriorated inventories which are not possibly consumed at the period end: None.

- Value of inventory used to mortgage, pledge to secure payables at the end of the year: None.

(*) The cost of production and unfinished business at the Company are mainly agricultural products such as grapes, guava, apples, melons, etc., in the near-harvest stage.

7. Tangible fixed assets (for more details see page 20)

8. Intangible fixed assets (for more details see page 20)

9. Long-term assets in progress	**September 30, 2026**	**January 01, 2026**
Asset purchases	**9,552,923,166**	**21,863,557,402**
Fixed assets purchases	*9,552,923,166*	*21,863,557,402*
Works in progress	-	
Fixed assets purchases	-	-
Other works in progress	-	
Total	**9,552,923,166**	**21,863,557,402**

10. Prepaid expenses	**September 30, 2026**	**January 01, 2026**
Short-term prepaid expenses	**4,183,752,147**	**2,594,222,268**
Software	-	836,315,186
Tools and equipment expenses	2,071,007,225	1,155,445,521
Other prepaid expenses	2,112,744,922	602,461,561
Long-term prepaid expenses	**15,044,950,632**	**11,637,546,330**
Advantage of lease land (*)	6,632,741,938	6,866,838,712
Tools and equipment expenses	6,618,181,584	892,690,704
Initial investment costs for cultivation	-	1,415,154,316
Cost of land rent	-	-
Other prepaid expenses	1,794,027,110	2,462,862,598
Total	**19,228,702,779**	**14,231,768,598**

11. Trade payables	**September 30, 2026**	**January 01, 2026**
Short-term	**30,242,241,280**	**15,922,721,797**
Local suppliers	30,242,241,280	14,858,080,134
Hoang Nam S.G Transport Co., Ltd	*166,550,599*	*367,786,333*
Tan Hung Private Enterprise	-	*656,798,100*
	1,075,680,000	-
Other companies	*29,000,010,681*	*13,833,495,701*
Foreign suppliers	**0**	**1,064,641,663**
Other companies	0	**1,064,641,663**
Long-term	-	-
Total	**30,242,241,280**	**15,922,721,797**

b. Related party		
An Hanh Thong Co., Ltd	-	-
Total	-	-

12. Prepayments from customers	**September 30, 2026**	**January 01, 2026**
a. Short-term	**1,530,066,658**	**1,734,715,871**
Local customers	123,500,000	77,553,045
Other customers	*123,500,000*	*77,553,045*
Foreign customers	1,406,566,658	1,657,162,826
Hesheng Food Resources Co., Ltd	-	-
Other customers	*1,406,566,658*	*1,657,162,826*
Total	**1,530,066,658**	**1,734,715,871**

13. Taxes and payables to the State Budget	**September 30, 2026**	**January 01, 2026**
Output sales tax	785,001,329	1,411,402,562
Corporate income tax	6,401,694,055	5,701,692,012
Personal income tax	631,750,760	563,358,689
Total	**7,818,446,144**	**7,676,453,263**

14. Accrued expenses	**September 30, 2026**	**January 01, 2026**
Accrued salary expenses 13th	16,637,689,219	10,475,595,898
Other accrued expenses	245,382,260	-
Other payable expenses	6,689,342,462	9,295,012,350
Total	**23,572,413,941**	**19,770,608,248**

15. Other payables	**September 30, 2026**	**January 01, 2026**
a. Short-term	**1,390,409,375**	**2,210,020,869**
Trade union fees	345,271,523	398,293,813
Social insurance, health insurance & Communist party fee	999,085,852	-
Other payables	46,052,000	756,647,056
Employees	-	-
Other payables	*46,052,000*	*756,647,056*
Receive deposit for agency	-	*1,055,080,000*
b. Long-term	-	-
Total	*1,390,409,375*	*2,210,020,869*
b. Related party		
Nguyen Van Thu	-	*144,390,000*
Total	-	**144,390,000**

16. Borrowing and loans	**September 30, 2026**	**January 01, 2026**
a. Short-term loans	**62,231,161,123**	**62,712,013,394**
Borrowings from banks	**62,231,161,123**	**62,712,013,394**
Shinhan Bank (Vietnam)	-	*630,000,000*
Standard Chartered Bank (Vietnam)	*62,231,161,123*	*43,703,336,594*
Vietinbank Bank (Vietnam)	-	18,378,676,800
Borrowings to due	-	-
Borrowings from personals	-	-
b. Long-term loans	-	**1,890,000,000**
Borrowings from banks	-	1,890,000,000
Shinhan Bank (Vietnam)	-	*1,890,000,000*
Total	**62,231,161,123**	**64,602,013,394**

17. Owners' equity

a. Comparison schedule for changes in Owner's Equity

Items	Owners' Equity	Undistributed profit after tax	Non-controlling shareholder interests	Total
Prior year opening balance	**306,799,990,000**	**113,943,826,420**	**6,309,417,247**	**427,053,233,667**
Capital increase	228,729,000,000	-	759,550,000	**229,488,550,000**

Increase/decrease due to consolidation	39,314,720,000	(39,314,720,000)	-	-
Profit of prior year	-	43,828,544,576	(7,614,592,934)	**36,213,951,642**
Excerpt from bonus and welfare fund	-	(6,184,778,718)	(13,503,292)	**(6,198,282,010)**
Dividends	-	(51,487,998,400)	(265,736,400)	**(51,753,734,800)**
Prior year closing balance	**574,843,710,000**	**60,784,873,878**	**(824,865,379)**	**634,803,718,499**
Current year opening balance	**574,843,710,000**	**60,784,873,878**	**(824,865,379)**	**634,803,718,499**
Capital increase	-	-	-	-
Capital increase from retained earnings	-	-	-	-
Profit of current year	-	50,641,884,779	(619,717,447)	**50,022,167,332**
Excerpt from bonus and welfare fund	-	(1,000,000,000)	-	**(1,000,000,000)**
Dividends	-	(21,623,233,500)	-	**(21,623,233,500)**
Current year closing balance	**574,843,710,000**	**88,803,525,157**	**(1,444,582,827)**	**662,202,652,330**

b. Capital transactions with owners and distribution of dividend	**For the first 9 moths of year 2026**	**For the first 9 moths of year 2025**
Owners' equity	**574,843,710,000**	**535,849,990,000**
At the beginning of the year	*574,843,710,000*	*306,799,990,000*
Capital increase during the year	-	*214,050,000,000*
Capital increase from issuing ESOP		
At the end of the year	*574,843,710,000*	*535,849,990,000*
Dividends paid	-	(51,487,998,400)

c. Shares	**30/09/2026**	**30/09/2025**
Number of shares registered to be issued	43,246,471	39,314,999
Number of existing shares in issue	43,246,471	39,314,999
Ordinary share	*43,246,471*	*39,314,999*
Par value: VND/share.	*10,000*	*10,000*

VI. ADDITIONAL INFORMATION FOR ITEMS IN THE INCOME STATEMENT

1. Sales **a. Revenue**	**For the first 9 moths of year 2026**	**For the first 9 moths of year 2025**
Revenue from finished goods sold	613,658,328,858	529,169,081,409
Revenue from service providers	464,142,940	462,812,633
Total	**614,122,471,798**	**529,631,894,042**

b. Revenue to related parties	**For the first 9 moths of year 2026**	**For the first 9 moths of year 2025**
Total	-	-

2. Sales deductions	**For the first 9 moths of year 2026**	**For the first 9 moths of year 2025**
Trade discounts	18,223,500	***1,570,128,276***
Sales returns	4,336,212,163	1,480,359,277
Discount sales	-	-
Total	**4,354,435,663**	**3,050,487,553**

3. Net sales	**For the first 9 moths of year 2026**	**For the first 9 moths of year 2025**
Net revenue from finished goods sold	609,303,893,195	526,118,593,856
Net revenue from service providers	464,142,940	462,812,633
Total	**609,768,036,135**	**526,581,406,489**

4. Cost of sales	**For the first 9 moths of year 2026**	**For the first 9 moths of year 2025**
Cost of finished goods sold	426,189,827,962	334,808,718,426
Cost of services provided	208,693,753	232,910,814
Total	**426,398,521,715**	**335,041,629,240**

5. Financial income	For the first 9 moths of year 2026	For the first 9 moths of year 2025
Interest income from deposits, loans	3,246,766,361	1,680,045,144
Realised foreign exchange gains	2,752,517,811	1,026,818,554
Other financial income	-	-
Total	**5,999,284,172**	**2,706,863,698**

6. Financial expenses	For the first 9 moths of year 2026	For the first 9 moths of year 2025
Loan interest expenses	3,033,529,910	9,274,388,013
Exchange rate loss due to revaluation	394,114,544	188,674,490
Provision for investment loss	-	-
Other financial expenses	308,444,158	198,287,369
Total	**3,736,088,612**	**9,661,349,872**

7. Selling expenses and General and administration expenses	For the first 9 moths of year 2026	For the first 9 moths of year 2025
a. Selling expenses		
Salaries	3,889,862,026	3,792,899,576
Materials and packaging	1,447,771,476	1,250,725,491
Tool cost	101,242,816	86,451,642
Sample cost	4,755,839,876	3,456,383,255
Services bought from outsiders	26,438,303,193	24,873,291,963
Other sundry expenses by cash	4,383,923,723	964,066,123
Others	-	-
Total	**41,016,943,110**	**34,423,818,050**
b. General and administration expenses		
Salaries	24,933,360,905	21,726,033,147
Materials and packaging	-	21,692,181
Stationery cost	509,303,772	596,461,372
Depreciation and tool allocation	3,740,691,148	3,374,196,655
Taxes, fees and duties	132,443,853	254,593,811
Provision for doubtful debt	33,007,254,228	7,495,194,022
Services bought from outsiders	10,418,862,023	11,230,628,167
Other sundry expenses by cash	1,011,689,400	991,710,488
Non deductible expenses	2,581,652,417	1,595,165,179
Total	**76,335,257,746**	**47,285,675,022**

8. Other income	For the first 9 moths of year 2026	For the first 9 moths of year 2025
Disposal and sale of fixed assets	369,582,011	32,127,940
Income from selling scrap	-	76,150,819
Other income	370,468,636	1,310,052,278
Total	**740,050,647**	**1,766,757,594**

9. Other expenses	For the first 9 moths of year 2026	For the first 9 moths of year 2025
Penalties	739,980,106	98,711,276
Other expenses	(442,053,066)	2,154,042,940
Total	**297,927,040**	**2,284,880,216**

10. Costs of production and doing business by factors	For the first 9 moths of year 2026	For the first 9 moths of year 2025
Raw materials	255,262,963,429	237,579,199,527
Labour cost	119,394,466,865	104,372,229,342

Depreciation and amortization	17,580,250,758	15,937,406,569
Services bought from outsiders	86,601,797,276	49,838,201,662
Other sundry cash expense	69,907,866,091	35,240,343,092
Total	**548,747,344,419**	**442,967,380,192**

11. Earnings per share	For the first 9 moths of year 2026	For the first 9 moths of year 2025
Accounting profit after corporate income tax attributable to shareholders of parent company	**50,641,884,778**	**81,203,039,326**
Increase or decrease of accounting profit	**(1,000,000,000)**	**-**
- Excerpt from bonus and welfare fund	(1,000,000,000)	-
Profit or loss attributable to ordinary equity holders of parent company	**49,641,884,778**	**81,203,039,326**
Average ordinary shares outstanding during the year	43,246,471	39,314,999
Earnings per share	**1,148**	**2,065**

12. Comparative figures

The comparative figures are from the financial statements of the Company for the year ended 31 December 2025

Dong Nai, October 25, 2026

Chief accountant	Legal representative
Nguyen Do Viet	Pham Dang Long

Unit: VND

7. Tangible fixed assets

Items	Buildings & Structures	Machinery & Equipment	Transportation & Facilities	Office equipment	Others	Total
Original cost						
Opening balance	76,668,505,719	73,919,051,223	14,520,903,231	73,603,586	22,429,075,962	**187,611,139,721**
New purchases	-	*9,753,421,927*	-	*86,580,000*	*960,750,000*	***10,800,751,927***
Completed construction	-	*10,677,039,325*	-	-	-	***10,677,039,325***
Disposal, sale	*(401,712,942)*	*(256,555,562)*	-	-	-	***(658,268,504)***
Disposal, sale	-	*601,700,000*	*(612,254,091)*	-	-	***(10,554,091)***
Other decrease	-	*(352,521,864)*	-	-	*(197,340,000)*	**(549,861,864)**
Closing balance	76,266,792,777	94,342,135,049	13,908,649,140	160,183,586	23,192,485,962	**207,870,246,514**
Accumulated depreciation						
Opening balance	(29,640,750,675)	(39,175,681,735)	(7,808,001,034)	(48,785,406)	(14,002,076,934)	**(90,675,295,784)**
Charge for the year	*(2,818,127,231)*	*(10,647,941,910)*	*(1,824,043,606)*	*(7,926,836)*	*(1,320,062,661)*	***(16,618,102,244)***
Disposal, sale	*401,712,942*	*379,355,562*	*612,254,091*	-	-	***1,393,322,595***
Other decrease	-	*256,533,244*	-	-	*197,340,000*	**453,873,244**
Closing balance	(32,057,164,964)	(49,187,734,839)	(9,019,790,549)	(56,712,242)	(15,124,799,595)	**(105,446,202,189)**
Net book value						
As at beginning of the year	47,027,755,044	34,743,369,488	6,712,902,197	24,818,180	8,426,999,028	**96,935,843,937**
As at the end of the year	44,209,627,813	45,154,400,210	4,888,858,591	103,471,344	8,067,686,367	**102,424,044,325**

* Ending original costs of tangible fixed assets–waiting to be disposed: None.
* Commitments on tangible fixed assets acquisitions, sales of large value : None.
* Other change of tangible fixed assets: None.

8. Intangible fixed assets

Items	Land use rights	Computer software programs	Advantage of land use rights	Total
Original cost				
Opening balance	141,684,820,000	159,909,091	-	**141,844,729,091**
New purchases	-	-	-	-
Closing balance	141,684,820,000	159,909,091	-	**141,844,729,091**
Accumulated depreciation				
Opening balance	(6,583,525,137)	(59,011,139)	-	**(6,642,536,276)**
Charge for the year	*(1,117,108,467)*	*(18,647,952)*	-	**(1,135,756,419)**
Closing balance	(7,700,633,604)	(77,659,091)	-	**(7,778,292,695)**
Net book value				
As at beginning of the year	135,101,294,863	100,897,952	-	**135,202,192,815**
As at the end of the year	133,984,186,396	82,250,000	-	**134,066,436,396**

* Ending original costs of intangible fixed assets–waiting to be disposed: None.
* Commitments on intangible fixed assets acquisitions, sales of large value : None.
* Other change of intangible fixed assets: None.

V.2. Financial investments

a.Held-to-maturity investments

	30/09/2026		01/01/2026	
	Original value	Book value	Original value	Book value
Shor-term	**92,407,116,947**	**92,407,116,947**	**20,960,050,000**	**20,960,050,000**
- Short-term deposits	92,407,116,947	92,407,116,947	20,960,050,000	20,960,050,000
Long-term	-	-	**1,148,805,000**	**1,148,805,000**
- Tiền gửi có kỳ hạn	-	-	1,148,805,000	1,148,805,000
Total	**92,407,116,947**	**92,407,116,947**	**22,108,855,000**	**22,108,855,000**

Short-term deposits at banks, term of 1 month and 6 months

b. Equity investments in other entities

	30/09/2026				01/01/2026			
	Rate	Original value	Provision	Net value after provision	Rate	Original value	Provision	Net value after provision
- Investments in joint associates		**10,000,000,000**	**196,965,397**	**10,196,965,397**	-	**10,000,000,000**	**201,089,644**	**10,201,089,644**
Saigon Tropical Drinks (*)	20%	10,000,000,000	196,965,397	10,196,965,397	20%	10,000,000,000	201,089,644	10,201,089,644
- Investments in other company	-	-	-	-	-	-	-	-
Total		**10,000,000,000**	**196,965,397**	**10,196,965,397**	-	**10,000,000,000**	**201,089,644**	**10,201,089,644**

Notes for Investments in joint associates

Notes - Saigon Tropical Drinks

(*) According to the business registration certificate No. 4500654985 first registered on April 07, 2022, issued by the Department of Planning and Investment of Ninh Thuan province, G.C Food Joint Stock Company registered to invest in Saigon Tropical Drinks at VND 10,000,000,000, equivalent to 20% of charter capital. As at September 30, 2026, the company's ownership rate in Saigon Tropical Drinks is 20%. The company is in the investment stage, not yet officially operated.