ANOVA AGRI INVESTMENT JOINT STOCK COMPANY
(Formerly known as Nova Consumer Group Joint Stock Company)

CONSOLIDATED FINANCIAL STATEMENTS
QUARTER III/2026

CÔNG TY CỔ PHẦN ĐẦU TƯ ANOVA AGRI

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ANOVA AGRI INVESTMENT JOINT STOCK COMPANY
315 Nam Ky Khoi Nghia, Xuan Hoa Ward,
Ho Chi Minh City, Vietnam

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FIRST 9 MONTHS OF THE FISCAL YEAR ENDING 31 DECEMBER 2026

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

Tại 30 September 2026

Unit: VND

Code	Items	Note	Closing balance	Opening balance Restated
100	**CURRENT ASSETS**		**2.225.516.557.598**	**2.209.464.033.147**
110	**Cash and cash equivalents**	**V.1**	**176.904.072.349**	**274.017.374.262**
111	Cash		162.393.856.595	274.017.374.262
112	Cash equivalents		14.510.215.754	-
120	**Short-term financial investments**		**211.072.689.510**	**171.632.082.967**
121	Trading securities		470.095	470.095
123	Short-term held-to-maturity investments	V.2	749.465.086.962	689.256.654.166
124	Provision for short-term held-to-maturity investments	V.5	(538.392.867.547)	(517.625.041.294)
130	**Short-term receivables**		**1.032.145.384.483**	**1.000.323.085.685**
131	Short-term trade receivables	V.3	485.897.361.762	680.927.399.901
132	Short-term advances to suppliers		245.001.345.075	154.823.581.724
135	Other short-term receivables	V.4	358.855.389.248	213.049.911.646
136	Provision for short-term doubtful debts	V.5	(57.608.711.602)	(48.477.807.586)
140	**Inventories**	**V.6**	**391.151.579.992**	**475.105.439.998**
141	Inventories		392.869.392.146	476.269.152.062
142	Provision for devaluation of inventories		(1.717.812.154)	(1.163.712.064)
150	**Short-term biological assets**	**V.10**	**376.977.649.970**	**262.192.213.182**
151	Short-term consumable animals		376.977.649.970	262.192.213.182
160	**Other short-term assets**		**37.265.181.294**	**26.193.837.053**
161	Short-term prepayments	V.12	14.021.411.386	4.043.847.290
162	Value added tax deductibles		2.616.431.728	2.268.552.966
163	Taxes and other receivables from the State budget	V.14	20.627.338.180	19.881.436.797

Code	Items	Note	Closing balance	Opening balance Restated
200	**NON-CURRENT ASSETS**		**1.931.171.871.973**	**1.554.448.137.450**
210	**Long-term receivables**		**257.723.148.449**	**270.282.951.625**
212	Long-term advances to suppliers		89.700.000.000	132.000.000.000
215	Other long-term receivables	V.4	168.023.148.449	138.282.951.625
220	**Fixed assets**		**766.240.948.841**	**815.590.594.549**
221	Tangible fixed assets	V.7	651.537.803.742	695.726.971.754
222	Cost		1.391.510.832.887	1.384.691.563.991
223	Accumulated depreciation		(739.973.029.145)	(688.964.592.237)
224	Finance lease assets	V.8	19.000.648.280	20.523.825.866
225	Cost		26.005.404.773	26.005.404.773
226	Accumulated depreciation		(7.004.756.493)	(5.481.578.907)
227	Intangible assets	V.9	95.702.496.819	99.339.796.929
228	Cost		163.812.087.207	161.462.087.207
229	Accumulated depreciation		(68.109.590.388)	(62.122.290.278)
230	**Long-term biological assets**	**V.10**	**138.515.516.370**	**79.049.084.901**
231	Bearer animals		138.515.516.370	79.049.084.901
232	a) Immature bearer animals		16.645.105.068	7.056.095.241
233	b) Mature bearer animals		121.870.411.302	71.992.989.660
234	Cost		179.557.622.164	165.834.642.116
235	Accumulated depreciation		(57.687.210.862)	(93.841.652.456)
240	**Investment property**		**350.589.000.000**	**-**
241	Cost		351.114.454.564	-
242	Accumulated depreciation		(525.454.564)	-
250	**Long-term assets in progress**	**V.11**	**62.211.496.044**	**63.310.903.451**
251	Long-term work in progress		16.935.886.364	16.935.886.364
252	Long-term construction in progress		45.275.609.680	46.375.017.087
260	**Long-term financial investments**	V.2	**80.795.244.015**	**85.846.944.420**
262	Investments in associates		48.147.547.559	54.974.455.483
263	Equity investments in other entities		68.123.284.778	68.123.284.778
264	Provision for impairment of long-term investments in other entities		(39.934.512.518)	(37.250.795.841)
265	Long-term held-to-maturity investments		4.458.924.196	-
270	**Other long-term assets**		**275.096.518.254**	**240.367.658.504**
271	Long-term prepayments	V.12	159.432.910.088	160.078.792.772
272	Deferred tax assets		9.796.618.184	9.688.449.234
279	Goodwill		105.866.989.982	70.600.416.498
280	**TOTAL ASSETS (280 = 100 + 200)**		**4.156.688.429.571**	**3.763.912.170.597**

Code	Items	Note	Closing balance	Opening balance Restated
300	**LIABILITIES**		**1.957.409.747.238**	**1.722.991.546.841**
310	**Current liabilities**		**1.875.232.460.401**	**1.682.918.145.521**
311	Short-term trade payables	V.13	320.258.560.017	224.547.407.996
312	Short-term advances from customers		37.932.473.715	25.578.777.052
313	Dividends and profit payable		17.844.238.073	11.406.274.836
314	Short – term taxes and amounts payable to the State budget	V.14	42.870.597.413	24.126.507.126
315	Payables to employees		27.738.135.814	25.027.507.541
316	Short-term accrued expenses	V.15	124.869.107.661	95.684.953.844
319	Short-term deferred revenue		11.491.606	37.347.760
320	Other current payables	V.16	97.632.414.664	75.751.598.909
321	Short-term loans and obligations under finance leases	V.17	1.192.679.319.007	1.197.089.021.833
323	Bonus and welfare fund		13.396.122.431	3.668.748.624
330	**Long-term liabilities**		**82.177.286.837**	**40.073.401.320**
334	Long-term accrued expenses		25.252.482	-
337	Long-term deferred revenue		84.550.780	78.550.400
338	Other long-term payables	V.16	280.000.000	280.000.000
339	Long-term loans and obligations under finance leases	V.17	-	709.699.895
342	Deferred tax liabilities		74.890.140.645	32.654.052.745
343	Long-term provisions		6.897.342.930	6.351.098.280
400	**EQUITY**	V.18	**2.199.278.682.333**	**2.040.920.623.756**
411	Owner's contributed capital		1.197.843.250.000	1.197.843.250.000
411a	- Ordinary shares carrying voting rights		1.197.843.250.000	1.197.843.250.000
412	Share premium		426.598.785.061	426.598.785.061
414	Other owner's capital		(3.772.154.614)	(3.772.154.614)
418	Investment and development fund		73.431.660.644	72.502.285.340
420	Retained earnings		362.478.886.417	285.121.863.387
420a	- Retained earnings accumulated to the prior year end		242.445.255.330	146.904.061.767
420b	- Retained earnings of the current year		120.033.631.087	138.217.801.620
429	Non-controlling interests		142.698.254.825	62.626.594.582
440	**TOTAL RESOURCES (440 = 300 + 400)**		**4.156.688.429.571**	**3.763.912.170.597**

Prepared on 30 October 2026

M.S.D.N: 0301447257 C.T.C.P. CÔNG TY CỔ PHẦN ĐẦU TƯ ANOVA AGRI THÀNH PHỐ HỒ CHÍ MINH

Do Thi My Nhung
Chief Accountant cum Preparer

Nguyen Hieu Liem
Chairman cum
Legal representative

CONSOLIDATED INCOME STATEMENT

For the 9 months of the fiscal year ending 31 December 2026

Unit: VND

Code	Items	Note	Quarter 3/2026	Quarter 3/2025	Current period	Prior period Restated
01	**Gross revenue from goods sold and services rendered**		**1.553.440.746.750**	**1.157.369.715.477**	**4.449.210.849.667**	**3.594.807.400.019**
02	Deductions		102.954.016.208	79.389.157.331	319.873.117.082	262.866.721.495
10	**Net revenue from goods sold and services rendered (10 = 01 - 02)**	**VI.1**	**1.450.486.730.542**	**1.077.980.558.146**	**4.129.337.732.585**	**3.331.940.678.524**
11	Cost of sales and services rendered	VI.2	1.234.266.039.324	909.156.544.770	3.457.124.836.115	2.743.735.622.782
20	**Gross profit from goods sold and services rendered (20 = 10 - 11)**		**216.220.691.218**	**168.824.013.376**	**672.212.896.470**	**588.205.055.742**
22	Financial income	VI.3	9.560.072.585	3.584.516.714	20.354.574.227	10.336.872.573
23	Financial expenses	VI.4	33.040.990.787	21.409.706.771	97.109.317.670	72.375.581.891
24	*- In which: Borrowing costs*		*27.034.528.560*	*16.770.471.955*	*71.163.158.793*	*52.592.138.344*
25	Selling expenses	VI.5	79.227.150.490	71.629.643.854	249.359.578.761	215.074.481.688
26	General and administration expenses	VI.5	52.843.881.061	58.215.768.955	166.893.872.219	161.115.558.174
27	Sharring of profit from associates		5.736.092.143	6.842.788.679	17.287.536.848	19.994.781.019
30	**Operating profit {30 = 20 + 21 + (22 - 23) - (25 + 26) + 27}**		**66.404.833.608**	**27.996.199.189**	**196.492.238.895**	**169.971.087.581**
31	Other income		767.550.220	412.857.442	2.919.101.806	1.433.322.015
32	Other expenses		730.457.346	97.027.951	1.743.673.662	361.189.939
40	**Profit from other activities (40 = 31 - 32)**		**37.092.874**	**315.829.491**	**1.175.428.144**	**1.072.132.076**

Code	Items	Note	Quarter 3/2026	Quarter 3/2025	Current period	Prior period Restated
50	**Accounting profit before tax (50 = 30 + 40)**		**66.441.926.482**	**28.312.028.680**	**197.667.667.039**	**171.043.219.657**
51	Current corporate income tax expense		17.571.946.286	8.315.628.507	50.784.445.027	21.096.272.873
52	Deferred corporate tax income		(543.177.287)	1.287.420.968	(2.005.834.898)	(603.424.230)
60	**Net profit after corporate income tax (60 = 50 - 51 - 52)**		**49.413.157.483**	**18.708.979.205**	**148.889.056.910**	**150.550.371.014**
61	Net profit after tax attributable to the parent entity		37.362.236.923	13.367.840.489	120.033.631.087	137.975.866.284
62	Net profit after tax attributable to non-controlling interests		12.050.920.560	5.341.138.716	28.855.425.823	12.574.504.730
70	**Basic earnings per share**	**VI.6**	**229**	**72**	**762**	**876**

Prepared on 30 October 2026

Do Thi My Nhung
Chief Accountant cum Preparer

Nguyen Hieu Liem
Chairman cum
Legal representative

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the 9 months of the fiscal year ending 31 December 2026

Unit: VND

Code	Items	Note	Current period	Prior period Restated
	CASH FLOWS FROM OPERATING ACTIVITIES			
01	***Profit before tax***		***197.667.667.039***	***171.043.219.657***
	Adjustments for:			
02	Depreciation and amortisation of fixed assets		68.940.020.823	71.428.200.128
03	Provisions		33.682.791.686	28.270.706.906
04	Foreign exchange (gain)/loss arising translating foreign currency-denominated monetary items		(5.949.883.866)	4.071.205.438
05	Gain from investing activities		(26.850.294.432)	(27.591.161.625)
06	Borrowing costs		71.163.158.793	52.592.138.344
08	***Operating profit before movements in working capital***		***338.653.460.043***	***299.814.308.848***
09	Increase, decrease of receivables		(34.529.042.703)	(68.689.349.468)
10	Increase, decrease of inventories		(40.974.686.699)	(80.157.812.463)
11	Increase, decrease of payables (exclusive of interest payables, enterprise income tax payables)		(108.302.790.671)	71.988.709.576
12	Increase, decrease of prepaid expenses		(59.209.103.054)	25.839.377.422
14	Interests paid		(51.431.596.728)	(30.635.517.296)
15	Corporate income tax paid		(37.553.627.498)	(23.915.710.466)
17	Other cash outflows		(47.224.190.175)	(15.400.805.630)
20	***Net cash (used in)/generated by operating activities***		***(40.571.577.485)***	***178.843.200.523***
	CASH FLOWS FROM INVESTING ACTIVITIES			
21	Acquisition and construction of fixed assets and other long-term assets		(10.299.749.055)	(8.524.199.634)
22	Proceeds from sale, disposal of fixed assets and other long-term assets		922.611.854	328.276.343
23	Cash outflow for lending, buying debt instruments of other entities		(196.250.762.495)	(62.908.085.216)
24	Cash recovered from lending, selling debt instruments of other entities		135.842.502.466	35.793.000.000
25	Cash outflows for capital contributions to other entities		(13.169.954.861)	-
27	Interest earned, dividends and profits received		29.307.074.150	18.024.161.851
30	***Net cash (used in)/generated by investing activities***		***(53.648.277.941)***	***(17.286.846.656)***

Code	Items	Note	Current period	Prior period Restated
	CASH FLOWS FROM FINANCING ACTIVITIES			
33	Proceeds from borrowings		2.495.244.763.882	2.127.917.363.793
34	Repayment of borrowings		(2.475.294.900.006)	(2.243.321.716.951)
35	Repayment of obligations under finance leases		(3.925.619.397)	(3.925.619.397)
36	Dividends and profit distributions paid		(18.847.398.945)	(10.660.604.952)
40	***Net cash generated by/(used in) financing activities***		***(2.823.154.466)***	***(129.990.577.507)***
50	**Net (decrease)/increase in cash and cash equivalents (50 = 20 + 30 + 40)**		**(97.043.009.892)**	**31.565.776.360**
60	**Cash and cash equivalents at the beginning of the current period**	**V.1**	**274.017.374.262**	**114.424.543.373**
61	Effects of changes in foreign exchange rates		(70.292.021)	(232.751.601)
70	**Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)**	**V.1**	**176.904.072.349**	**145.757.568.132**

Prepared on 30 October 2026

Do Thi My Nhung
Chief Accountant cum Preparer

Nguyen Hieu Liem
Chairman cum
Legal representative

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT

For the 9 months of the fiscal year ending 31 December 2026

I. COMPANY INFORMATIONS

1. Capital ownership

Anova Agri Investment Joint Stock Company (formerly known as Nova Consumer Group Joint Stock Company) Nova Consumer Group Joint Stock Company (hereinafter referred tp as "the Company"or the "Parent Company") is a joint stock company, has been operating in accordance with the Business Registration Certificate No. 0301447257, registered for the first time on 19 November 2004 and amended for the 34th time on 02 July 2026, granted by Ho Chi Minh City Department of Financial.

- The chartered capital : 1.197.843.250.000 VND
- Securities code : NCG

2. Operating field: The Group's companies operate in various business sectors.

3. Principal business activities

The Group's principal business activities comprise management and investment consultancy services (excluding financial, accounting, and legal consultancy); manufacturing and trading of veterinary medicines, aquaculture drugs, and disinfectants; trading of veterinary vaccines; manufacturing, trading, and processing of various types of animal feed and aquafeed; processing of alcohol and CO_2 products; wholesale trading of agricultural products; and retailing of food and beverages in specialized stores.

4. Normal operating cycle: within 12 months.

5. Business performance characteristics in the fiscal year that affect the financial statements: None.

6. Group Structure

Number of consolidated subsidiaries: The Parent Company and 12 subsidiaries.

Number of non-consolidated subsidiaries: None.

7. Number of employees at the end of the period: 1.987 employees.

8. Statement on information comparability on the Consolidated Financial Statements

Form 1 January 2026, the Group has adopted Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance guiding the Vietnamese Accounting System. The adoption of the Circular does not have material impact on the amounts presnted in the Consolidated Financial Statements. Certain line items in the comparative consolidated financial statements have been reclassified and restated to conform with requirements of Circular No. 99/2025/TT-BTC. Such restatement does not affect total assests, total liabilites, or equity ("Restated").

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period: From 01 January to 31 December.

2. Accounting currency: Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Group's companies applies the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 in replacement for Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing a number of articles of Circular No. 202/2014/TT/BTC dated 22 December 2014 guidelines for the preparation and presentation of consolidated financial statements.

2. Declaration of adherence to Accounting Standards and Accounting system

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. ACCOUNTING POLICIES

1. Foreign currency transactions

Foreign currency transactions are translated at the exchange rates ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates ruling at the end of the financial period:

- For cash at bank in foreign currencies (demand deposits): The average transfer buying and selling exchange rate of the bank where the Company opens its foreign currency account;
- For monetary items in foreign currencies classified as other assets: the average buying and selling transfer rate of the commercial bank where the Group frequently has transactions at the end of the accounting period;
- For monetary items in foreign currencies classified as liabilities: the average buying and selling transfer rate of the commercial bank where the Group frequently has transactions at the end of the accounting period.

2. Principles for the recognition of cash and cash equivalents

Cash comprises all amounts available to the Group at the reporting date, including cash on hand, demand deposits at banks, and cash in transit.

Cash equivalents are investments with remaining maturities of no more than three months from the acquisition date, which are readily convertible into known amounts of cash and subject to an insignificant risk of changes in value from the date of acquisition to the reporting date.

3. Principles for the recognition of financial investments

Investment held to maturity date

This investment does not reflect the types of bonds and debt instruments held for the purpose of buying and selling for a profit. Investments held up to the maturity date include term bank deposits (remaining recovery period of 3 months or more), bills, promissory notes, bonds, issuer preferred shares that are required to be repurchased at a certain time in the future, and loans held up to maturity for the purpose of collecting interest periods and investments held to other maturity.

Investments in joint ventures and associates

Investments in associates are accounted for using the equity method. These investments are initially recognized at cost, including expenses incurred. Distributions from net profits of associates arising after the date of investment are recognized in financial income for the period. Distributions other than net profits are considered as a recovery of investments and are recognized as a reduction in the cost of the investment.

Investments in other entities

These are investments in equity instruments of other entities in which the Company has neither control nor joint control, and no significant influence over the investee.

Provision for loss of investments: Losses from investments that result in the potential loss of capital, or provisions for the impairment of these investments. The recognition or reversal of this provision is performed at the reporting date for each investment and is recorded in financial expenses during the year.

4. Accounting rules for receivables

Receivables are monitored in detail according to the receivable term, debtor, currency type, and other factors based on the Group's management needs.

For the preparation of financial statements, the receivables must be classified as bellows:

- Having maturity less than 12 months or 01 normal production period are recorded as short - term.
- Receivables with remaining collection periods of 12 months or more, or exceeding one business cycle, are classified as long-term.

Provision for doubtful debts: Doubtful receivables are provisioned when preparing the financial statements. The recognition or reversal of this provision is carried out at the time of financial statement preparation and is recorded as administrative expenses during the period. For long-term doubtful receivables that the company has exhausted all possible collection measures but remains uncollectible and the debtor is determined to be genuinely insolvent, the company may proceed with procedures to sell the debt to a debt trading company or write off the doubtful receivables from the accounting records (in compliance with legal regulations and the company's charter).

5. Accounting rules for inventory

Recognition principles

Inventories are recorded at cost. In case the net realizable value is lower than the cost price, it must be calculated according to the net realizable value. The cost of inventories includes the purchase cost, processing cost and other directly related costs incurred to bring the inventories to their current location and condition.

Method of calculating inventory value

The ending inventory value is determined using the weighted average method.

Method of accounting for inventories

Inventories are accounted for by the regular declaration method.

Method of setting up inventory depreciation reserve

At the end of the accounting period, if the value of inventories is not fully recovered due to damage, obsolescence, reduced selling price or estimated costs to complete the product or to prepare the product for sale, the Company sets up a provision for inventory depreciation. The amount of provision for inventory devaluation is the difference between the original cost of inventory and their net realizable value.

6. Accounting rules for biological assets

Livestock are initially recognized at cost, including purchase price and all costs incurred to raise them until they reach maturity or produce products. Bearer livestock are depreciated and presented as non-current assets; livestock held for meat or one-time harvest products are presented according to their harvest cycle. In cases where the net realizable value is lower than the carrying amount, the enterprise shall recognize an allowance for impairment.

7. Accounting rules for prepaid expenses

Land rent, infrastructure fees

Prepaid land rent, infrastructure fees represent the land rent, infrastructure fees paid for the land the Group is using.

Tools, equipment and others

Tools, equipment and others that have been put into use are allocated to expenses on a straight-line basis over a period not exceeding 3 years.

8. Rules for recording depreciation of fixed assets

Principles for the recognition and depreciation of tangible fixed assets

Cost of fixed assets comprises its purchase price and any directly attributable costs of bringing the asset into use. The cost of procurement, upgrade and renewal of fixed assets are converted into fixed assets, the cost of maintenance and repairs is recorded as expenses in the current year.

Depreciation is provided on a straight-line basis. Depreciation period is estimated with applicable regulations.

Principles of recognition and depreciation of financial leased fixed assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessee. Financial leased assets are determined by their historical costs less accumulated depreciation. Historical cost is the lower cost of the fair value of the leased asset at commencement of the lease term and the present value of the minimum lease payments. Discount rate used to calculate the present value of the minimum lease payments is the interest rate implicit in the lease or else mentioned in the lease. If the interest rate implicit in the lease cannot be determined, the incremental borrowing rate at commencement of the lease term will be applied.

Financial leased assets are depreciated in accordance with the straight-line method over their estimated useful lives. Depreciation period is estimated with applicable regulations.

Principles for the recognition and amortization of intangible fixed assets

The cost of intangible fixed assets includes all purchase costs incurred by the Group to acquire the assets up to the time they are brought to the condition necessary for their intended use. Subsequent expenditures related to intangible fixed assets are recognized as operating expenses in the year, unless such expenditures are associated with specific intangible fixed assets and result in an increase in the future economic benefits derived from these assets.

Depreciation period is estimated with applicable regulations.

9. Accounting principles for payables

Payables are monitored in detail based on their remaining maturity, payees, original currencies, and other factors as required for the Group's management purposes.

Classification of payables when preparing Financial Statements is based on the following principles:

- Payables with a remaining maturity of no more than 12 months or within one normal operating cycle are classified as short-term;
- Payables with a remaining maturity of 12 months or more, or exceeding one normal operating cycle, are classified as long-term.

At the time of preparing financial statements in accordance with applicable laws, the Group re-evaluates the balances of foreign currency-denominated loans and finance lease liabilities based on the average buying and selling transfer rate of the commercial bank where the Group frequently conducts transactions as at the accounting period-end.

10. Provision for payables

A provision is recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

11. Principles of recording loans and financial lease liabilities

Loans in the form of bond issuance or preferred stock issuance with a clause requiring the issuer to repurchase at a certain time in the future are not reflected in this item.

Classification of borrowings and finance lease liabilities in the preparation of the financial statements is based on the following principles:

- Borrowings and finance lease liabilities with remaining repayment terms of no more than 12 months are classified as current.
- Borrowings and finance lease liabilities with remaining repayment terms of more than 12 months are classified as non-current.

12. Accrued expenses

Payables for goods and services received from suppliers or provided to customers during the period but not yet paid due to the absence of invoices or incomplete accounting documentation, as well as payables to employees, are recorded as production and business expenses during the period. This ensures that when actual expenses arise, they do not cause sudden fluctuations in production and business costs, adhering to the principle of matching revenue and expenses.

13. Accounting rules for owner's equity

The owner's investment capital is recorded according to the actual capital contributed by the owner and is monitored in detail for each organization and individual participating in capital contribution.

Undistributed earnings is the profit of business operations after deduction (-) regulated items due to applying a change in accounting retrospectively or to make a retrospective restatement to correct materiality in previous year.

When distributing profits, it is necessary to consider non-monetary items located in undistributed after-tax profits that may affect cash flow and the ability to pay dividends and profits of the company.

14. Principles for the recognition of revenue, other incomes

Revenue from sale of goods

Revenue from sale of goods should be recognized when all the following conditions have been satisfied:

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement as a neither owner nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- The economic benefits associated with the transaction of goods sold have flown or will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction of goods sold can be measured reliably.

Revenue from rendering of services

Revenue from the provision of services is recognized when all of the following conditions are satisfied:

- The revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the reporting date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial income

Financial income includes interest, gain on exchange rate difference, dividends... and other income of financial activities. For interest earned from loans, deferred payment, instalment payment: income is recognized when earned and original loans, principal receivables are not classified as overdue that need provision. Dividend is recognized when the right to receive dividend is established.

Other incomes

Other income includes income other than the company's production and business activities: sale, liquidation of fix assets; fines imposed by the client for breach of contract; third-party compensation to compensate for lost property; revenues from bad debts that have been processed for write-off; liabilities that do not identify the owner; income from gifts, gifts in money, in kind...

15. Accounting principles for revenue deductions

Revenue deductions include trade discounts, sales returns, and sales allowances. Revenue deductions arising in the same period as the consumption of products, goods, and services are recognized as a decrease in revenue for the period in which they occur.

16. Costs of goods sold

Cost of good sold includes cost of finished goods, trade goods, services, property, construction unit sold in the production period and expense related to real estate activities...

17. Financial expenses

Items recorded into financial expenses consist of: expense or loss related to financial investment; lending and borrowing expense; expense related to investment to joint venture, associates; loss from share transfer; provision of share decrease or investment; loss on trading foreign currency.

18. Principles for the recognition of selling expenses and general and administrative expenses

Selling expense is recorded in the period of selling finished goods, trade goods and providing service.

Administrative expense reflects the general expense of the company, including: labor cost; social and health insurance, unemployment fund, union cost of management employee; office material expense, tools, depreciation of assets using for management; land rental, business license tax; bad debt provision; outsourcing expense and other cash expenses...

19. Current and deferred income tax expense

Current income tax

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

Current corporate income tax expense is determined based on taxable income and the applicable corporate income tax for the current year.

Deferred income tax

Deferred income tax is the corporate income tax payable or recoverable in future periods arising from temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred income tax assets are recognized only to the extent that it is probable that taxable profits will be available in the future against which the deductible temporary differences can be utilized.

Deferred income tax assets and deferred income tax liabilities are measured at the tax rates expected to apply in the year when the asset is realized or the liability is settled, based on tax rates that are enacted at the end of the financial year. Deferred income tax is recognized in the statement of profit or loss, except when it relates to items recognized directly in equity, in which case corporate income tax is also recognized directly in equity.

20. Related parties

The party is considered as related party if one party has capacity to control or has significant impact to other party in the decision of financial and operation activities. All parties are recognized as related parties if having the same control or significant impact.

21. Segment reporting

A business segment is a distinguishable component engaged in the production or supply of products or services and is subject to risks and returns that are different from those of other business segments.

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

V. ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED BALANCE SHEET

1. Cash and cash equivalents

	Closing balance	Opening balance
Cash on hand	377.197.838	321.010.999
Bank demand deposits	162.016.658.757	273.696.363.263
Cash equivalents	14.510.215.754	-
	176.904.072.349	**274.017.374.262**

Details of demand deposit by each bank:

	Closing balance	Opening balance
Vietnam Joint Stock Commercial Bank for Industry and Trade	52.795.799.609	48.556.260.797
Joint Stock Commercial Bank for Foreign Trade of Vietnam	63.713.060.993	198.789.368.329
Asia Commercial Joint Stock Bank	4.500.331.693	-
Vietnam Technological and Commercial Joint Stock Bank	38.957.731.452	20.123.988.147
Others	2.049.735.010	6.226.745.990
	162.016.658.757	**273.696.363.263**

2. Financial investments

Held-to-maturity investments

	Closing balance	Opening balance Restated
Short-term		
Term deposit	112.368.150.538	36.228.090.509
Loans receivable	637.096.936.424	653.028.563.657
	749.465.086.962	**689.256.654.166**
Long-term		
Loans receivable	4.458.924.196	-

Investments in associates

	Closing balance			Opening balance (Restated)		
	Ownership	Cost	Amount by equity method	Ownership	Cost	Amount by equity method
Bio - Pharmachemie Joint Venture Company	30,00%	14.821.385.049	42.365.469.279	30,00%	14.821.385.049	49.192.377.203
Vet Va Co Central Veterinary Medicine Joint Stock Company	23,84%	28.733.839.420	5.782.078.280	23,84%	28.733.839.420	5.782.078.280
Hiep Hoa Sugar Joint Stock Company	20,66%	12.496.183.953	-	20,66%	12.496.183.953	-
		56.051.408.422	**48.147.547.559**		**56.051.408.422**	**54.974.455.483**

Operation of the joint ventures, associates: normal operations without significant changes as compared to the previous year.

Equity investments in other entities

	Closing balance			Opening balance (Restated)		
	Cost	Provision	Fair value	Cost	Provision	Fair value
Navetco Central Veterinary Medicine Joint Stock Company	33.530.784.778	(5.342.012.518)	28.188.772.260	33.530.784.778	(2.658.295.841)	30.872.488.937
Vietnam Sugar Corporation I – Joint Stock Company	34.592.500.000	(34.592.500.000)		34.592.500.000	(34.592.500.000)	
	68.123.284.778	**(39.934.512.518)**		**68.123.284.778**	**(37.250.795.841)**	

Fair value

Shares of National Veterinary Joint Stock Company (Navetco) are registered for trading on the Unlisted Public Company Market (UPCoM). The fair value at the end of the accounting period is determined as the average trading price of the 30 most recent trading sessions prior to the end of the accounting period.

The Group has not measured the fair value of the investment in The Sugarcane and Sugar Corporation No. 1 - Joint Stock Company since there have been no listed prices and no specific instruction on measurement of fair value.

3. Short-term trade receivables

	Closing balance	Opening balance Restated
Third parties		
Binh An High-Tech Agriculture Company Limited	55.100.703.870	53.646.029.888
Others	395.746.258.073	335.924.907.914
Related parties		
(Note VII.1)	35.050.399.819	291.356.462.099
	485.897.361.762	**680.927.399.901**

4. Other receivables

	Closing balance	Opening balance Restated
Short-term		
Deposits	296.262.406.141	171.005.440.000
Others	62.592.983.107	42.044.471.646
	358.855.389.248	**213.049.911.646**
Long-term		
Deposits	168.023.148.449	138.282.951.625
In which: Other receivables are related parties		
(Note VII.1)	226.083.485.858	51.413.809.676

5. Bad debts

	Closing balance		Opening balance (Restated)	
	Cost	Provision	Cost	Provision
Provision for short-term held-to-maturity investments				
Anova Industrial Cluster JSC	538.386.543.226	(524.814.943.226)	543.065.683.831	(507.314.802.301)
Others	24.023.224.592	(13.577.924.321)	17.714.891.634	(10.310.238.993)
	562.409.767.818	**(538.392.867.547)**	**560.780.575.465**	**(517.625.041.294)**
Provision for short-term doubtful debts				
HKV JSC	20.802.985.030	(20.802.985.030)	20.802.985.030	(14.562.089.521)
Nova Consumer Distribution JSC	40.328.950.871	(21.822.443.111)	39.991.770.907	(19.068.354.196)
Others	15.437.737.732	(14.983.283.461)	14.923.942.119	(14.847.363.869)
	76.569.673.633	**(57.608.711.602)**	**75.718.698.056**	**(48.477.807.586)**

6. Inventories

	Closing balance		Opening balance (Restated)	
	Cost	Provision	Cost	Provision
Goods in transit	14.054.240.985	-	34.516.460.743	-
Raw materials	211.313.091.933	(478.041.800)	299.632.208.511	(478.041.800)
Tools and supplies	9.207.343.557	-	9.474.461.872	-
Work in progress	17.376.785.655	-	1.626.002.149	-
Products	41.555.543.870	(192.981.771)	33.205.314.094	(172.830.376)
Merchandise	99.362.386.146	(1.046.788.583)	97.814.704.693	(512.839.888)
	392.869.392.146	**(1.717.812.154)**	**476.269.152.062**	**(1.163.712.064)**

7. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other tangible fixed assets	Total
Cost						
Opening balance	623.049.676.767	680.024.105.172	43.623.324.742	33.333.023.450	4.661.433.860	**1.384.691.563.991**
Additions	898.677.750	2.814.267.510	4.828.268.250	1.417.033.861	-	**9.958.247.371**
Disposals	(33.615.560)	(824.745.597)	(2.280.617.318)	-	-	**(3.138.978.475)**
Closing balance	**623.914.738.957**	**682.013.627.085**	**46.170.975.674**	**34.750.057.311**	**4.661.433.860**	**1.391.510.832.887**
Accumulated depreciation						
Opening balance	258.709.678.879	373.942.204.587	26.155.611.232	26.709.475.667	3.447.621.872	**688.964.592.237**
Charge for the period	19.925.401.491	28.411.502.879	2.298.398.090	1.766.175.219	151.133.130	**52.552.610.809**
Disposals	(33.615.560)	824.745.597	(2.335.303.938)	-	-	**(1.544.173.901)**
Closing balance	**278.601.464.810**	**403.178.453.063**	**26.118.705.384**	**28.475.650.886**	**3.598.755.002**	**739.973.029.145**
Net book value						
Opening balance	364.339.997.888	306.081.900.585	17.467.713.510	6.623.547.783	1.213.811.988	**695.726.971.754**
Closing balance	**345.313.274.147**	**278.835.174.022**	**20.052.270.290**	**6.274.406.425**	**1.062.678.858**	**651.537.803.742**

8. Finance lease assets

	Machinery and equipment	Total
Cost		
Opening balance	26.005.404.773	26.005.404.773
Closing balance	**26.005.404.773**	**26.005.404.773**
Accumulated depreciation		
Opening balance	5.481.578.907	5.481.578.907
Charge for the period	1.523.177.586	1.523.177.586
Closing balance	**7.004.756.493**	**7.004.756.493**
Net book value		
Opening balance	**20.523.825.866**	**20.523.825.866**
Closing balance	**19.000.648.280**	**19.000.648.280**

9. Intangible assets

	Land use rights	Computer software	Brand name	Total
Cost				
Opening balance	98.094.865.106	20.033.222.101	43.334.000.000	161.462.087.207
Additions	-	2.350.000.000	-	2.350.000.000
Closing balance	**98.094.865.106**	**22.383.222.101**	**43.334.000.000**	**163.812.087.207**
Accumulated depreciati				
Opening balance	28.246.767.546	18.708.622.732	15.166.900.000	62.122.290.278
Charge for the period	1.731.963.186	1.005.286.924	3.250.050.000	5.987.300.110
Closing balance	**29.978.730.732**	**19.713.909.656**	**18.416.950.000**	**68.109.590.388**
Net book value				
Opening balance	**69.848.097.560**	**1.324.599.369**	**28.167.100.000**	**99.339.796.929**
Closing balance	**68.116.134.374**	**2.669.312.445**	**24.917.050.000**	**95.702.496.819**

10. Biological assets

	Closing balance	Opening balance Restated
Short-term consumable animals	376.977.649.970	262.192.213.182
Immature bearer animals	16.645.105.068	7.056.095.241
Mature bearer animals	121.870.411.302	71.992.989.660
	515.493.166.340	**341.241.298.083**

11. Long-term assets in progress

	Closing balance	Opening balance Restated
Long-term work in progress		
Phu Yen Sugar Plant Project	16.935.886.364	16.935.886.364
Long-term construction in progress		
Long An Plant Production Line Expansion project	43.128.097.087	43.128.097.087
Others	2.147.512.593	3.246.920.000
	45.275.609.680	**46.375.017.087**

12. Prepaid expenses

	Closing balance	Opening balance Restated
Short-term		
Tools and equipment	3.460.741.535	2.499.742.822
Others	10.560.669.851	1.544.104.468
	14.021.411.386	**4.043.847.290**
Long-term		
Land rental	59.181.067.659	60.744.923.112
Others	100.251.842.429	99.333.869.660
	159.432.910.088	**160.078.792.772**

13. Short-term trade payables

	Closing balance	Opening balance
Third parties		
Nhieu Loc Company Limited	14.176.284.081	21.150.122.051
Others	303.561.217.156	202.174.127.777
Related parties		
(Note VII.1)	2.521.058.780	1.223.158.168
	320.258.560.017	**224.547.407.996**

14. Short – term taxes and amounts payable to the State budget

	Closing balance		Opening balance	
	Payables	Receivables	Payables	Receivables
Value added tax	6.324.698.287	-	5.153.328.997	-
Corporate income tax	31.690.636.496	20.012.982.095	16.683.688.905	19.312.982.095
Personal income tax	4.256.272.430	122.689.751	2.148.110.322	122.689.751
Others	598.990.200	491.666.334	141.378.902	445.764.951
	42.870.597.413	**20.627.338.180**	**24.126.507.126**	**19.881.436.797**

15. Accrued expenses

	Closing balance	Opening balance Restated
Short-term		
Promotion and trade discount expenses	84.357.892.042	69.707.164.958
Others	40.511.215.619	25.977.788.886
	124.869.107.661	**95.684.953.844**

16. Other current payables

	Closing balance	Opening balance Restated
Short-term		
Borrowing interest	76.041.348.594	63.137.057.674
Others	21.591.066.070	12.614.541.235
	97.632.414.664	**75.751.598.909**
Long-term		
Deposits received	280.000.000	280.000.000

17. Loans and obligations under finance leases

	Closing balance		Opening balance	
	Amount	Recoverable amount	Amount	Recoverable amount
Short-term borrowings	1.190.661.079.313	1.190.661.079.313	1.191.854.862.637	1.191.854.862.637
Short-term financial leases	2.018.239.694	2.018.239.694	5.234.159.196	5.234.159.196
Long-term financial leases	-	-	709.699.895	709.699.895
	1.192.679.319.007	**1.192.679.319.007**	**1.197.798.721.728**	**1.197.798.721.728**

18. Owner's capital

a. *Statement of changes in the owner's equity*

	Owners' Capital	Share premiums	Other sources of capital	Investment and development fund	Retained earnings	Benefits of non-controlling shareholders	Total
Opening balance Restated	**1.197.843.250.000**	**426.598.785.061**	**(3.772.154.614)**	**72.502.285.340**	**285.121.863.387**	**62.626.594.582**	**2.040.920.623.756**
Profit for the period	-	-	-	-	120.033.631.087	28.855.425.823	148.889.056.910
Appropriation to funds	-	-	-	929.375.304	(43.284.683.469)	(3.939.506.706)	(46.294.814.871)
Dividends and profit distributions	-	-	-	-	-	(18.847.398.945)	(18.847.398.945)
Addition	-	-	-	-	-	73.443.472.587	73.443.472.587
Others	-	-	-	-	608.075.412	559.667.484	1.167.742.896
Closing balance	**1.197.843.250.000**	**426.598.785.061**	**(3.772.154.614)**	**73.431.660.644**	**362.478.886.417**	**142.698.254.825**	**2.199.278.682.333**

b. Details of capital contribution of the owners

	Closing balance	Opening balance
Contributed capital	1.197.843.250.000	1.197.843.250.000
Number of treasury shares	-	-

The shareholders fully contributed the charter capital as in the Business Registration Certificate.

According to the Resolution No. 07/2026/NQ-DHDCD-NCG dated 29 June 2026 of 2026 Annual General Meeting of Shareholders of the Parent Company, the shareholders approved the non-performance of the Employee Stock Ownership Plan (ESOP) which was approved in 2025. On the other hand, the Parent Company approved the ESOP in 2026 with the expected number of shares not exceeding 5% of the Parent Company's outstanding shares as at the time of issuance, the expected issuance time no later than the second quarter of 2027.

c. Shares

	Closing balance	Opening balance
Number of shares registered to be issued	119.784.325	119.784.325
Number of shares issued	119.784.325	119.784.325
- *Common shares*	*119.784.325*	*119.784.325*
Number of shares repurchased	-	-
Number of outstanding shares	119.784.325	119.784.325
- *Common shares*	*119.784.325*	*119.784.325*
Face value of outstanding shares	: 10.000 VND/share	

d. Dividends paid : *None*

19. Off-Balance Sheet items

Foreign currencies

		Closing balance	Opening balance
United State Dollars ("USD")	Original currency	2.006.924,57	839.532,49

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED INCOME STATEMENT

1. Net revenue from goods sold and services rendered

	Current period	Prior period
Sales of goods	4.443.831.982.384	3.589.231.863.294
Sales of services rendered	5.193.508.713	5.575.536.725
Others	185.358.570	-
	4.449.210.849.667	**3.594.807.400.019**
Deductions		
Trade discount	309.586.457.240	256.160.652.959
Sales return	5.781.307.637	6.687.068.756
Sales rebates	4.505.352.205	18.999.780
	319.873.117.082	**262.866.721.495**

2. Cost of sales and services rendered

	Current period	Prior period
Cost of sales	3.454.228.744.010	2.740.892.310.818
Costs of services rendered	2.896.092.105	2.843.311.964
	3.457.124.836.115	**2.743.735.622.782**

3. Financial income

	Current period	Prior period Restated
Bank deposit interest, interest from lending	10.992.037.302	7.651.067.226
Realized foreign exchange gains	2.491.753.294	1.967.281.229
Unrealized foreign exchange gains	5.949.883.866	-
Cash discounts	920.476.917	717.266.071
Others	422.848	1.258.047
	20.354.574.227	**10.336.872.573**

4. Financial expenses

	Current period	Prior period Restated
Interest expenses	71.163.158.793	52.592.138.344
Cash discount	1.696.164.704	2.086.095.565
Realized foreign exchange loss	1.352.736.736	8.406.421.311
Unrealized foreign exchange loss	-	4.071.205.438
Provision for/(reversal of) investment losses	13.399.208.168	46.058.301
Others	9.498.049.269	5.173.662.932
	97.109.317.670	**72.375.581.891**

5. Selling expenses and General and administration expenses

	Current period	Prior period Restated
General and administration expenses		
Expenses for employees	86.721.229.317	76.283.273.467
Allowance/(Reversal of allowance) for doubtful debts	19.183.238.775	31.771.701.898
Others	60.989.404.127	53.060.582.809
	166.893.872.219	**161.115.558.174**

	Current period	Prior period
Selling expenses		
Expenses for employees	98.251.159.380	75.493.580.183
Marketing, sales promotion and advertising costs	72.739.958.695	65.084.721.505
Others	78.368.460.686	74.496.180.000
	249.359.578.761	**215.074.481.688**

6. Basic earnings per share

	Current period	Prior period Restated
Profit for the period attributable to ordinary equity holders of the Parent Company	120.033.631.087	137.975.866.284
Less: Appropriation to bonus and welfare funds	*(28.792.334.544)*	*(33.096.118.689)*
Profit or loss attributable to ordinary shareholders	91.241.296.543	104.879.747.595
Average ordinary shares in circulation for the year (share)	119.784.325	119.784.325
Basic earnings per share	**762**	**876**

VII. OTHER DISCLOSURES

1. Related party balances

List of related parties with significant transactions for the period

Related party	Relationship
Bao Khang Trading Joint Stock Company	Parent company
A.N.O.V.A Investment Joint Stock Company	Shareholder
Mr. Bui Phan Phu Loc	A close family member of member of The Board of Directors
Bio-Pharmachemie Joint Venture Company	Associate
Vet Va Co National Veterinary Joint Stock Company	Associate
NovaGroup Joint Stock Company	The same key management
No Va Land Investment Group Corporation	The same key management
Global Membership Joint Stock Company	The same key management
Anova Agri Binh Duong Joint Stock Company	The same key management
Nova Consumer Distribution Joint Stock Company	The same key management since 24 February 2026
Blue Ivy Company Limited	The same key management
Philviet Agricultural Company	The same key management

Significant related party balances as at the end of the reporting period were as follows:

	Closing balance	Opening balance
Short-term held-to-maturity investments		
Nova Consumer Distribution Joint Stock Company	13.909.085.216	13.909.085.216
Anova Agri Binh Duong Joint Stock Company	7.830.096.359	7.557.432.935
	21.739.181.575	**21.466.518.151**
Short-term trade receivables		
Bio-Pharmachemie Joint Venture Company	5.672.732.990	4.747.469.350
Anova Agri Binh Duong Joint Stock Company	170.320.154	116.199.554
Nova Consumer Distribution Joint Stock Company	29.207.346.675	286.492.793.195
	35.050.399.819	**291.356.462.099**
Short-term advances to suppliers		
Global Membership Joint Stock Company	20.230.718.184	20.230.718.184
Long-term advances to suppliers		
Nova Consumer Distribution Joint Stock Company	89.700.000.000	132.000.000.000
Other receivables		
Anova Agri Binh Duong Joint Stock Company	39.297.000.000	20.500.000.000
Nova Consumer Distribution Joint Stock Company	11.121.604.196	10.913.809.676
Blue Ivy Company Limited	109.084.200.000	20.000.000.000
Mr. Bui Phan Phu Loc	42.466.236.890	-
Bio-Pharmachemie Joint Venture Company	24.114.444.772	-
	226.083.485.858	**51.413.809.676**

	Closing balance	Opening balance
Short-term trade payables		
Bio-Pharmachemie Joint Venture Company	2.431.298.780	1.223.158.168
No Va Land Investment Group Corporation	89.760.000	-
	2.521.058.780	**1.223.158.168**
Dividends and profit payable		
Philviet Agricultural Company	17.603.243.309	11.186.832.906
Mr. Bui Phan Phu Loc	4.398.732	-
	17.607.642.041	**11.186.832.906**

Remuneration and other income respectively paid to the Company's Board of Directors, Audit Committee and Board of Management for the 9-month period ended 30 June 2026 was as follows:

Name	Title	Current period	Prior period
Board of Directors			
Nguyen Hieu Liem	Chairman	180.000.000	180.000.000
Nguyen Quang Phi Tin	Member	-	120.000.000
Cong Huyen Ton Nu My Lien	Member	135.000.000	15.000.000
Tran Thi Thu Thao	Independent member	90.000.000	135.000.000
Tran Thu Hang	Independent member	45.000.000	-
Board of Management			
Cong Huyen Ton Nu My Lien	General Director	2.756.097.027	503.336.000
Tran Manh Hao	General Director	885.759.000	366.497.391
Nguyen Quang Phi Tin	General Director	-	2.560.269.043
Dang Ngoc Khanh Van	Deputy General Director of Operations and System Governance	-	569.512.571
Huynh Bao Thuan	Deputy General Director of Sale and Marketing	-	609.048.000
Do Thi My Nhung	Chief Accountant	670.535.000	527.336.000

2. Segment information

	Animal health	Animal feed and farm	Food	Others	Deductions	Total
Current year						
Net external sales	950.050.983.794	2.806.062.590.478	372.837.670.241	386.488.072	-	**4.129.337.732.585**
Net inter-segment sales	178.658.110.974	880.594.200	3.430.566.400	13.927.867.604	(196.897.139.178)	-
Total net sales	***1.128.709.094.768***	***2.806.943.184.678***	***376.268.236.641***	***14.314.355.676***	***(196.897.139.178)***	***4.129.337.732.585***
Cost of sales and services rendered	919.267.721.827	2.479.091.251.803	226.717.189.823	6.367.461.415	(174.318.788.753)	3.457.124.836.115
Segment financial performance	209.441.372.941	327.851.932.875	149.551.046.818	7.946.894.261	(22.578.350.425)	672.212.896.470
Expenses not attributable to segments						(416.253.450.980)
Operating profit						255.959.445.490
Financial income						20.354.574.227
Financial expenses						(97.109.317.670)
Sharring of profit from associates	17.287.536.848	-	-	-	-	17.287.536.848
Other income						2.919.101.806
Other expenses						(1.743.673.662)
Current corporate income tax expense						(50.784.445.027)
Deferred corporate tax income						2.005.834.898
Profit after tax						***148.889.056.910***

The Group's assets and liabilities according to business segments are as follows:

	Animal health	Animal feed and farm	Food	Others	Deductions	Total
Closing balance						
Direct assets of segment	885.413.448.919	2.211.942.473.427	1.124.912.543.012	133.436.205.515	(2.205.292.147.150)	2.150.412.523.723
Allocated assets	-	-	-	-	-	-
Unallocated assets						2.006.275.905.848
Total assets						***4.156.688.429.571***
Direct liabilities of segment	323.008.548.020	1.085.297.148.175	353.366.460.137	17.752.204.269	(180.311.124.499)	1.599.113.236.102
Allocated liabilities	-	-	-	-	-	-
Unallocated liabilities						358.296.511.136
Total liabilities						***1.957.409.747.238***

3. Subsequent events

The Company's Board of Management confirms that there have been no other significant events occurring after 30 September 2026 and up to the date of this report that require adjustments to or disclosures in the consolidated financial statements.

Prepared on 30 October 2026

Do Thi My Nhung	Nguyen Hieu Liem
Chief Accountant cum Preparer	Chairman cum
	Legal representative