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

SEPARATE FINANCIAL STATEMENTS
QUARTER III/2026

CÔNG TY CỔ PHẦN ĐẦU TƯ ANOVA AGRI

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ANOVA AGRI INVESTMENT JOINT STOCK COMPANY
(Formerly known as Nova Consumer Group Joint Stock Company)
Address: 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City

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

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Anova Agri Investment Joint Stock Company (hereinafter referred to as "the Company") presents this statement together with the Interim Separate Financial Statements for the first 9 months of the fiscal year ending 31 December 2026.

I. COMPANY

1. Capital ownership

Anova Agri Investment Joint Stock Company has been operating in accordance with the Business Registration Certificate No. 0301447257 initially issued on 19 November 2004 and amended for the 34th time on 02 July 2026, granted by Ho Chi Minh City Department of Finance.

- The chartered capital : 1.197.843.250.000 VND
- Head office : 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City.
- Tel : (028) 3846 6888
- Stock code : NCG

2. Business activities

Business and other management consultancy activities.

3. Principal business activities

- Business and other management consultancy activities (except for financial, accounting and legal consultancy (CPC 865));
- Retail of foodstuffs (according to the Decision No. 64/2009/QD-UBND dated 31 July 2009 and the Decision No. 79/2009/QD-UBND dated 17 October 2009 of the People's Committee of Ho Chi Minh City on agricultural product and food business planning in Ho Chi Minh City) (CPC 631).

  Details: Except for business activities as specified in Section A. 16 Appendix 1 of the Decree No. 31/2021/ND-CP, products excluded from the scope of WTO commitments include cigarettes and cigars, books, newspapers and magazines, recorded items, precious metals and precious stones, pharmaceuticals, explosives, crude oil and processed oil, rice, cane sugar and beet sugar;
- Afforestation, forest care and forestal breeding. Details: Afforestation;
- Trading agricultural machinery, equipment and spare parts;
- Retail of food (according to the Decision No. 64/2009/QD-UBND dated 31 July 2009 and the Decision No. 79/2009/QD-UBND dated 17 October 2009 of the People's Committee of Ho Chi Minh City on agricultural product and food business planning in Ho Chi Minh City) (CPC 631).

  Details: Except for business activities as specified in Section A. 16 Appendix 1 of the Decree No. 31/2021/ND-CP, products excluded from the scope of WTO commitments include cigarettes and cigars, books, newspapers and magazines, recorded items, precious metals and precious stones, pharmaceuticals, explosives, crude oil and processed oil, rice, cane sugar and beet sugar;
- Trading real estate, land use right of owners, users or lessees.

  Details: Implementing this business line according to with Clause 3, Article 11 of the Law on Real Estate Business, except for investment in constructing infrastructure for cemeteries and graveyards to transfer land
- Computer consultancy and computer facilities management activities.

  Details: Software and system consultancy services (CPC 842);
- Other unclassified business support services.

  Details: Import and export of goods traded by the Company, except for business activities as specified in Section A. 16 Appendix 1 of the Decree No. 31/2021/ND-CP, products excluded from the scope of WTO commitments include cigarettes and cigars, books, newspapers and magazines, recorded items, precious metals and precious stones, pharmaceuticals, explosives, crude oil and processed oil, rice, cane sugar and beet sugar;
- Construction of other civil engineering works.

  Details: Construction of civil engineering works (CPC 513);
- Wholesale of other machinery, equipment and spare parts.

Details: Exercising the rights to export, import and wholesale goods not in the list of goods prohibited from export, import and the list of goods not allowed to be distributed in accordance with Vietnam law or not subject to restrictions according to international commitments in international treaties to which Vietnam is a member (according to the Decree No. 09/2018/ND-CP dated 15 January 2018 of the Government); (CPC 622) (not operating at the head office);

- Retail of beverages (according to the Decision No. 64/2009/QD-UBND dated 31 July 2009 and the Decision No. 79/2009/QD-UBND dated 17 October 2009 of the People's Committee of Ho Chi Minh City on agricultural product and food business planning in Ho Chi Minh City) (CPC 631).
- Other unclassified specialized wholesale.
  Details: Exercising the rights to export, import, and wholesale goods not in the list of goods prohibited from export, import and the list of goods not allowed to be distributed in accordance with Vietnam law or not subject to restrictions according to international commitments in international treaties to which Vietnam is a member (according to the Decree No. 09/2018/ND-CP dated 15 January 2018 of the Government); (CPC 622) (not operating at the head office);
- Wholesale of agricultural and forestry materials (except for wood, bamboo, neohouzeaua) and live animals.
  Details: Exercising the rights to export, import and wholesale goods not in the list of goods prohibited from export, import and the list of goods not allowed to be distributed in accordance with Vietnam law or not subject to restrictions according to international commitments in international treaties to which Vietnam is a member (according to the Decree No. 09/2018/ND-CP dated 15 January 2018 of the Government); (CPC 622) (not operating at the head office);
- Cow and buffalo raising and breeding;
- Pig raising and breeding;
- Poultry raising;
- Mixed cultivation and raising;
- Sugarcane growing;
- Wholesale of foodstuffs.
  Details: Exercising the rights to export, import and wholesale goods not in the list of goods prohibited from export, import, and the list of goods not allowed to be distributed in accordance with Vietnam law or not subject to restrictions according to international commitments in international treaties to which Vietnam is a member (according to the Decree No. 09/2018/ND-CP dated 15 January 2018 of the Government); (CPC 622) (not operating at the head office);
- Wholesale of beverages (not operating at the head office);

II. THE BOARD OF DIRECTORS, THE AUDIT COMMITTEE, THE BOARD OF MANAGEMENT AND THE LEGAL REPRESENTATIVE

Name	Position	Date of appointment/dismissal
The Board of Directors		
Mr. Nguyen Hieu Liem	Chairman	Appointment at 25/06/2021
Ms. Cong Huyen Ton Nu My Lien	Member	Appointment at 27/08/2025
Ms. Tran Thi Thu Thao	Independent Member	Appointment at 11/02/2022 Dismissal at 29/06/2026
Ms. Tran Thu Hang	Independent Member	Appointment at 29/06/2026
Audit Committee		
Ms. Tran Thi Thu Thao	Head of the Committee	Appointment at 11/02/2022 Dismissal at 29/06/2026
Ms. Tran Thu Hang	Head of the Committee	Appointment at 30/06/2026
Mr. Nguyen Hieu Liem	Member	Appointment at 26/12/2022

Name	Position	Date of appointment/dismissal
The Board of Management		
Ms. Cong Huyen Ton Nu My Lien	General Director	Appointment at 23/01/2026
	Deputy General Director	Appointment at 01/08/2025
Mr. Tran Manh Hao	General Director	Appointment at 14/10/2025 Dismissal at 23/01/2026
Legal representative		
Mr. Nguyen Hieu Liem	Chairman of the Board	Appointment at 01/12/2025

The legal representative of the Company during the period and as of the date of this statement is Mr. Nguyen Hieu Liem - Chairman of the Board.

III. FINANCIAL POSITION AND RESULTS OF OPERATIONS

The financial position and results of operations of the Company for the first 9 months of the fiscal year ending 31 December 2026 are presented in the separate financial statements attached to this report.

IV. RESPONSIBILITY OF THE BOARD OF MANAGEMENT

The Board of Management is responsible for the preparation of the separate financial statements that give a true and fair view of the financial position, the results of operations and the cash flows of the Company for the first 6 months of the fiscal year ended 31 December 2026. In preparing these separate financial statements, the Board of Management confirms that it has complied with the following requirements:

- Establishing and maintaining internal control as determined necessary by the Board of Management to ensure the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error;
- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State clearly whether the Accounting Standards applied to the Company are followed or not, and all the material differences from these standards are disclosed and explained in the Interim Separate Financial Statements;
- Prepare the Interim Separate Financial Statements on a going concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Board of Management is responsible for ensuring that accounting books are maintained to accurately and fairly reflect the Company's financial position at any given time, and that the separate financial statements comply with the prevailing regulations of the State. The Board of Management is also responsible for safeguarding the Company's assets and for taking appropriate measures to prevent and detect fraud and other irregularities.

The Board of Management confirms that the separate financial statements give a true and fair view of the Company's financial position as at 30 June 2026, as well as its operating results and cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant prevailing regulations.

V. APPROVAL OF SEPARATE FINANCIAL STATEMENTS

The Board of Management of Anova Agri Investment Joint Stock Company approve the Interim Separate Financial Statements for the first 9 months of the fiscal year ending 31 December 2026.

Approved, 30 October 2026
On behalf of the Board of Management

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

Nguyen Hieu Liem
Chairman of the Board cum
Legal representative

SEPARATE STATEMENT OF FINANCIAL POSITION

As of 30 September 2026

Unit: VND

Items	Code	Notes	Ending balance	Beginning balance (Restated)
CURRENT ASSETS	**100**		**249.531.576.603**	**182.282.239.091**
Cash and cash equivalents	**110**		**17.715.372.341**	**158.483.008.609**
Cash	111	V.1	3.205.156.587	158.483.008.609
Cash equivalents	112	V.1	14.510.215.754	-
Short-term financial investments	**120**		**55.988.640.029**	-
Held-to-maturity investments (short-term)	123	V.2a	55.988.640.029	-
Short-term receivables	**130**		**174.154.087.877**	**23.706.745.571**
Short-term trade account receivables	131	V.3	15.463.472.020	11.499.894.854
Short-term prepayments to suppliers	132	V.4	1.517.990.194	1.322.751.274
Other short-term receivables	135	V.5a	157.394.443.500	10.884.099.443
Provision for short-term doubtful debts	136		(221.817.837)	-
Other current assets	**160**		**1.673.476.356**	**92.484.911**
Short-term deferred expenses	161	V.6a	1.673.476.356	92.484.911
NON-CURRENT ASSETS	**200**		**1.756.865.639.869**	**1.717.560.790.189**
Long-term receivables	**210**		**15.000.000**	**15.000.000**
Other long-term receivables	215	V.5b	15.000.000	15.000.000
Fixed assets	**220**		**4.254.066.631**	**273.379.632**
Tangible fixed assets	221	V.7	2.230.455.521	273.379.632
Historical cost	*222*		*6.410.034.149*	*4.209.840.329*
Accumulated depreciation	*223*		*(4.179.578.628)*	*(3.936.460.697)*
Intangible fixed assets	227	V.8	2.023.611.110	-
Historical cost	*228*		*17.038.706.650*	*14.688.706.650*
Accumulated depreciation	*229*		*(15.015.095.540)*	*(14.688.706.650)*
Long-term assets in progress	**250**		**942.592.593**	**2.042.000.000**
Construction-in-progress	252	V.9	942.592.593	2.042.000.000
Long-term financial investments	**260**		**1.751.059.173.892**	**1.715.199.131.149**
Investments in subsidiaries	261	V.10	2.521.516.495.000	2.521.516.495.000
Investments in joint ventures and associates	262	V.10	43.555.224.469	43.555.224.469
Investments in other entities	263	V.10	33.530.784.778	33.530.784.778
Provision for impairment of long-term investments in other entities	264	V.10	(927.187.625.367)	(891.456.518.851)
Held-to-maturity investments (long-term)	265	V.2b	79.644.295.012	8.053.145.753
Other non-current assets	**270**		**594.806.753**	**31.279.408**
Long-term deferred expenses	271	V.6b	594.806.753	31.279.408
TOTAL ASSETS	**280**		**2.006.397.216.472**	**1.899.843.029.280**

Separate Statement of Financial Position (cont.)

Items	Code	Notes	Ending balance	Beginning balance (Restated)
LIABILITIES	**300**		**358.417.821.765**	**332.844.636.275**
Current liabilities	**310**		**355.592.501.570**	**330.219.822.675**
Short-term trade accounts payable	311	V.11	693.796.574	16.409.260
Dividends and profits payable	313		219.132.930	219.132.930
Taxes and other obligations to the State Budget	314	V.12	689.721.894	502.877.967
Payables to employees	315		1.102.058.399	1.231.019.300
Short-term accrued expenses	316	V.13	12.830.877.211	2.925.554.411
Other short-term payables	320	V.14	87.174.039.562	68.459.640.181
Short-term borowings and finance leases liabilities	321	V.15	252.882.875.000	256.846.037.500
Bonus and welfare fund	323		-	19.151.126
Non-current liabilities	**330**		**2.825.320.195**	**2.624.813.600**
Long-term deferred revenue	337	V.16	2.825.320.195	2.624.813.600
OWNER'S EQUITY	**400**		**1.647.979.394.707**	**1.566.998.393.005**
Owner's capital	411	V.17	1.197.843.250.000	1.197.843.250.000
- Ordinary shares with voting right	*411a*		*1.197.843.250.000*	*1.197.843.250.000*
Share premiums	412	V.17	426.598.785.061	426.598.785.061
Investment and development fund	418	V.17	56.168.593.424	56.168.593.424
Retained losses	420	V.17	(32.631.233.778)	(113.612.235.480)
Retained losses accumulated to the end of the previous period	*420a*		*(121.358.384.351)*	*(231.873.895.576)*
Retained earnings of the current period	*420b*		*88.727.150.573*	*118.261.660.096*
TOTAL RESOURCES	**440**		**2.006.397.216.472**	**1.899.843.029.280**

HCM City, 30 October 2026

Nguyen Xuan Phi	Do Thi My Nhung	Nguyen Hieu Liem
Preparer	Chief Accountant	Chairman of the Board cum Legal representative

SEPARATE INCOME STATEMENT

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

Unit: VND

Items	Code	Notes	Quarter 3/2026	Quarter 3/2025 (Restated)	Accumulated from the beginning of the year: Current year	Accumulated from the beginning of the year: Previous year (Restated)
Revenue from sale of goods and provision of services	**01**	**VI.1**	**4.887.549.157**	**6.032.160.389**	**14.314.355.676**	**18.039.080.939**
Revenue deductions	02		-	-	-	-
Net revenue	**10**		**4.887.549.157**	**6.032.160.389**	**14.314.355.676**	**18.039.080.939**
Cost of sales	**11**	**VI.2**	**2.337.124.674**	**1.668.223.131**	**6.367.461.415**	**4.816.083.847**
Gross profit	**20**		**2.550.424.483**	**4.363.937.258**	**7.946.894.261**	**13.222.997.092**
Financial income	22	VI.3	101.224.962.318	2.195.079	168.079.782.548	50.940.762.369
Financial expenses	23	VI.4	9.949.990.225	27.189.538.541	65.323.532.839	84.477.966.538
- *In which: Borrowing costs*	*24*		*6.726.850.396*	*7.245.145.034*	*20.150.572.154*	*22.176.219.416*
General and administration expenses	26	VI.5	7.939.387.186	5.803.914.231	21.971.993.397	13.966.846.656
Net operating profit/(loss)	**30**		**85.886.009.390**	**(28.627.320.435)**	**88.731.150.573**	**(34.281.053.733)**
Other income	31		-	107.131.562	-	107.131.562
Other expenses	32		4.000.000	50.609.999	4.000.000	50.609.999
Other profit/(loss)	**40**		**(4.000.000)**	**56.521.563**	**(4.000.000)**	**56.521.563**
Total accounting profit/(loss) before tax	**50**		**85.882.009.390**	**(28.570.798.872)**	**88.727.150.573**	**(34.224.532.170)**
Current income tax	51	VI.6	-	-	-	-
Deferred income tax	52		-	-	-	-
Profit/(loss) after tax	**60**		**85.882.009.390**	**(28.570.798.872)**	**88.727.150.573**	**(34.224.532.170)**

HCM City, 30 October 2026

Nguyen Xuan Phi	Do Thi My Nhung	Nguyen Hieu Liem
Preparer	Chief Accountant	Chairman of the Board cum Legal representative

SEPARATE CASH FLOWS STATEMENT

(Indirect method)
For the first 9 months of the fiscal year ending 31 December 2026

Unit: VND

Items	Code	Notes	Accumulated from the beginning of the year Current year	Previous year (Restated)
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit/(loss) before tax	***01***		***88.727.150.573***	***(34.224.532.170)***
Adjustments for :				
Depreciation/Amortization of fixed assets and investment properties	02		569.506.821	107.174.398
Provisions and allowances	03		35.952.924.353	46.349.765.414
Exchange gain, loss due to revaluation of monetary items in foreign currencies	04		(5.443.100.531)	10.414.093.416
Gain, loss from investing activities	05		(162.636.682.017)	(50.940.762.369)
Interest expenses	06		20.150.572.154	22.176.219.416
Operating profit/(loss) before changes of working capital	***08***		***(22.679.628.647)***	***(6.118.041.895)***
Increase, decrease in receivables	09		(42.830.730.220)	24.216.973.304
Increase, decrease in payables (exclusive of interest payables, enterprise income tax payables)	11		10.583.315.353	459.910.777
Increase, decrease in deferred expenses	12		(2.144.518.790)	26.019.436
Interest paid	14		(3.183.562)	(63.819.638)
Other payments on operating activities	17		(7.739.137.627)	-
Net cash flows from operating activities	***20***		***(64.813.883.493)***	***18.521.041.984***
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchases and construction of fixed assets and other non-current assets	21		(3.450.786.413)	(33.055.556)
Cash outflow for lending, buying debt instruments of other entities	23		(185.650.808.219)	-
Collection of loan and repurchase of debt instruments of other entities	24		62.396.763.110	-
Interest earned, dividends and profits received	27		50.751.078.747	14.319.012.345
Net cash flows from investing activities	***30***		***(75.953.752.775)***	***14.285.956.789***
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from borrowings	33		-	4.800.000.000
Repayments of borrowings	34		-	(30.591.960.000)
Net cash flows from financing activities	***40***		-	***(25.791.960.000)***
Net cash flows during the period	**50**		**(140.767.636.268)**	**7.015.038.773**
Beginning cash and cash equivalents	**60**	**V.1**	**158.483.008.609**	**915.689.451**
Ending cash and cash equivalents	**70**	**V.1**	**17.715.372.341**	**7.930.728.224**

HCM City, 30 October 2026

Nguyen Xuan Phi	Do Thi My Nhung	Nguyen Hieu Liem
Preparer	Chief Accountant	Chairman of the Board cum Legal representative

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
For the first 9 months of the fiscal year ending 31 December 2026

I. COMPANY INFORMATION

1. Capital ownership
Anova Agri Investment Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company.

2. Operating activities
Business and other management consultancy activities.

3. Principal business activities
Business and other management consultancy activities (except for financial, accounting and legal consultancy) and raise capital and investments for the Company and its member companies.

4. Normal operating cycle: 12 months

5. Number of officers and employees
As at the end of the fiscal period, the Company had 36 employees (beginning of the year: 31 employees).

6. Structure of the Company

6.1. Subsidiaries

Company - Address	Capital contribution rate %	Benefit rate %
Anova Feed Joint Stock Company Address: Anova Group Industrial Cluster, Hamlet Long Cang, Long Cang Commune, Tay Ninh Province	**99,99**	**99,99**
Vietnam Sugarcane and Sugar Corporation II-Joint Stock Company Address: No. 54-56 Le Quoc Hung Street, Xom Chieu Ward, Ho Chi Minh City, Vietnam	**94,96**	**94,96**
Sai Gon VET Manufacturing and Trading Joint Stock Company Address: Anova Group Industrial Cluster, Long Cang Commune, Tay Ninh Province, Vietnam	**99,67**	**99,67**
Anova Farm Joint Stock Company Address: No. 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam	**99,84**	**99,84**
Anova Joint Venture Company Limited Address: No. 36 Doc Lap Avenue, Vietnam-Singapore Industrial Park, Binh Hoa Ward, Ho Chi Minh City, Vietnam	**57,00**	**57,00**
Thanh Nhon Corporation Address: No. 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam	**99,556**	**99,556**
Anova Biotech Joint Stock Company Address: No. 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam	**99,80**	**99,80**
Anova Tech Corporation Address: No. 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam	**85,83**	**85,83**

Company - Address	Capital contribution rate %	Benefit rate %
Công ty TNHH Asian PacifiXo (pevious: Sunrise Foods Company Limited) Address: 5.07 Apartment, Commercial and Office Complex, Block X (Sunrise City North), No. 27 Nguyen Huu Tho Street, Tan Hung Ward, Ho Chi Minh City, Vietnam	**99,89**	**99,89**

6.2. Associates

Company - Address	Capital contribution rate %	Benefit rate %
Bio-Pharmachemie Joint Venture Company Address : No. 2/3, Tang Nhon Phu Street, Quarter 19, Phuoc Long Ward, Ho Chi Minh City, Vietnam	**30,00**	**30,00**
VETVACO National Veterinary Joint Stock Company Address: Km 18, Highway No. 32, Hoai Duc Commune, Ha Noi City	**23,84**	**23,84**

7. Statement on information comparability on the Financial Statements

As presented in Note No. III.1 below, since 01 January 2026, the Company has applied the Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance guiding the Vietnamese Accounting System in replacement for Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance, Circular No. 75/2015/TT-BTC dated 18 May 2015 of the Ministry of Finance, Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance, and Circular No. 195/2012/TT-BTC dated 15 November 2012 of the Ministry of Finance. Regulations of this new Accounting System have no material effects on the Company's figures and the Company has re-presented the comparative figures in the Statement of Financial Position as at 30 June 2026, the Income Statement and the Cash Flow Statement for the first 9 months of the fiscal year ending 31 December 2026; therefore, the corresponding figures of the previous period can be comparable with figures of the current period.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period

Fiscal year of Company is from 01 January to 31 December.

2. Accounting currency

The financial statements are prepared and presented in Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

On 27 October 2025, the Ministry of Finance issued the Circular No. 99/2025/TT-BTC guiding the Accounting System in replacement for Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance, Circular No. 75/2015/TT-BTC dated 18 May 2015 of the Ministry of Finance, Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance, and Circular No. 195/2012/TT-BTC dated 15 November 2012 of the Ministry of Finance. This Circular is effective from 01 January 2026 and applies to the fiscal year starting on or after 01 January 2026. The Company applies the Accounting Standards, this Circular and other Circulars guiding the implementation of Accounting Standards of the Ministry of Finance in the preparation and presentation of Financial Statements.

2. Declaration of adherence to Accounting Standards and Accounting system

The Company complies with Vietnamese Accounting Standards and relevant guidance issued by the State. The Financial Statements are prepared and presented in accordance with such standards, related implementing circulars, and the prevailing accounting regime.

IV. ACCOUNTING POLICIES

1. Foreign currency transactions

Transactions in foreign currencies are translated at the exchange rates prevailing on the transaction dates.

Foreign exchange differences arising from foreign currency transactions during the period shall be recognized in financial income or financial expenses. Foreign exchange differences due to the revaluation of ending balances of the monetary items in foreign currencies after offsetting their positive differences against negative differences shall be included into financial income or financial expenses.

The Company is not permitted to profit distribution or dividend payment on foreign exchange gains arising from the revaluation of foreign currency-denominated monetary items at the end of the accounting period.

The exchange rate used to convert foreign currency transactions is the exchange rate prevailing at the time of these transactions. The actual exchange rates applied to foreign currency transactions are as follows:

- For the foreign currency trading contract (including spot contract, forward contract, future contract, option contract, currency swap): the exchange rate stipulated in the contracts of trading foreign currency between the Company and the Bank;
- For capital contributions made or received: the average transfer buying and selling exchange rates quoted by the commercial bank with which the Company regularly transacts at the contribution or receipt date;
- For receivables: the average transfer buying and selling exchange rates quoted by the commercial bank with which the Company regularly transacts at the transaction date;
- For accounts payable: the average transfer buying and selling exchange rates quoted by the commercial bank with which the Company regularly transacts at the transaction date shall be applied;
- For purchases of assets or expenses settled immediately in foreign currencies (not through accounts payable), the average transfer buying and selling exchange rates quoted by the commercial bank with which the Company regularly transacts at the payment date are applied.

The actual specific exchange rate is applied when collecting receivables, deposits, or making payments of payables in foreign currencies, which is determined based on the exchange rate at the transaction date.

The moving weighted average exchange rate is applied to the credit side of cash accounts when making payments in foreign currencies.

All foreign exchange differences are recognized in the statement of profit or loss for the financial year.

The exchange rates used to re-evaluate the ending balances of monetary items in foreign currencies are determined according to the following principles:

- For foreign currency monetary items being demand deposits denominated in foreign currencies: the average transfer buying and selling exchange rates quoted by the bank where the Company maintains the respective foreign currency accounts;
- For foreign currency monetary items other than demand deposits denominated in foreign currencies: the average transfer buying and selling exchange rates quoted by the bank with which the Company regularly

2. Principles for the recognition of cash and cash equivalents

Principles for the recognition of cash

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

Principles for the recognition of cash equivalents

Cash equivalents are short-term investments of which the due dates do not exceed 03 months from the dates of the investment that are readily convertible into known amounts of cash and are subject to an insignificant risk of change in value as of the financial statements date.

3. Principles for the recognition of financial investments

Are investments outside the enterprise for the purpose of rational use of capital to improve the operational efficiency of the enterprise such as: investment in capital contribution to subsidiaries, joint ventures, associates, securities investments and other financial investments.

Classification of investments when preparing financial statements according to the following principles:

- Investments with a residual recovery term of not more than 12 months or in 1 production and business cycle are classified as short-term.
- Investments with a residual recovery term of more than 12 months or more than 1 production and business cycle are classified as long-term.

Held-to-maturity investments

Held-to-maturity investments are investments that the Company has the intention and ability to hold until maturity.

Held-to-maturity investments include term deposits at banks (excluding term deposits at banks presented under "cash equivalents" item) and loans which are held for the purpose of earning periodic interest income.

Held-to-maturity investments are initially recognized at cost. Subsequent to initial recognition, interest received at maturity or periodically is recognized as an increase in held-to-maturity investments and finance income in the relevant interest periods.

Held-to-maturity investments are measured at cost less provision for held-to-maturity investments.

Provision for held-to-maturity investments is recognised when there is any indication or objective evidence that part or all of the Company's held-to-maturity investments may not be recoverable.

Investments in subsidiaries and associates

Investments in subsidiaries and associates are accounted for using the cost method. Net profits distributed from subsidiaries and associates arising after the investment date are recognized as financial income during the period. Other distributions (excluding net profits) are considered a recovery of investment and are recorded as a reduction in the original investment cost.

Provision for impairment of long-term investment in another entity: losses incurred by subsidiaries, joint ventures, associates resulting in the investor potentially losing capital or provisions due to impairment of the value of these investments. The appropriation or refund of this provision is made at the time of drawing up the Financial Statements for each investment and is recognized in the financial expenses for the period.

Investments in other entities

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

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

- For investments in listed shares or fair value of investments which is reliably measured, provisions are made on the basis of the market value of shares.
- For investments of which the fair value cannot be measured at the time of reporting, provision is made based on the losses suffered by investees, with the amount is defined by the difference between owners' actual contributed capital and the total owners' equity as of the balance sheet date multiplied (x) by the Company's rate of charter capital owning in these investees.

Increases/decreases in the provisions for impairment of investments in other entities as of the balance sheet date are recorded into financial expenses.

4. Accounting rules for receivables

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

Receivables denominated in foreign currencies are recorded at the buying exchange rate of the bank designated by the Company for the customer's payment at the transaction date.

The classification of receivables must be managed as below:

- Trade receivables: receivables of a commercial nature arising from sale and purchase transactions between the Company and buyers, such as sales of goods, provision of services, disposal/sale of assets, and export proceeds of the consignor through the consignee;
- Other receivables: are non trade receivables and do not related to trading activities.

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 more than 12 months, or exceeding one business cycle, are classified as long-term.

Provisions for doubtful: 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 debtor is determined to be genuinely insolvent, the Company may proceed with procedures to sell the debt to a bebt trading company or write off the doubtful receivables from the accounting records (in compliance with legal regulations and the Company's Charter).

5. Rules for recording depreciation of fixed assets

Principles for the recognition and depreciation of tangible fixed assets

Fixed assets are stated at the historical cost. During the useful life, fixed assets are stated at cost less accumulated depreciation and net book value.

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.

When the liquidation of assets, the cost and accumulated depreciation of assets are written off in the financial statements and any losses arising from the disposal are recorded in the income statement.

Depreciation is provided on a straight-line basis. Depreciation period is estimated as follow:

Asset Type	Number of years
Transportation and transmission means	05 - 07
Management equipment and tools	03 - 10
Other tangible fixed assets	05

Principles for the recognition and amortization of intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of intangible fixed assets includes all purchase costs incurred by the Company 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.

Upon disposal of an intangible asset, its cost and accumulated amortization are derecognized from the financial statements, and any loss arising from the disposal is recognized in the income statement.

Depreciation is provided on a straight-line basis. Depreciation period is estimated as follow:

Asset Type	Number of years
Computer software	03 - 08

6. Construction in progress

Construction in progress represents costs directly attributable (including related borrowing costs in accordance with the Company's accounting policies) to assets under construction and machinery and equipment under installation for production, leasing, and administrative purposes, as well as costs related to the repair of fixed assets in progress. These assets are recorded at cost and are not depreciated.

7. Deferred expenses

The calculation and allocation of deferred expenses to production and business expenses in each accounting period are based on the nature and extent of each type of expense in order to select an appropriate and consistent allocation method and basis.

Deferred expenses are monitored according to each term of expenses which incurred and distributed into objects bear the cost of each accounting period and the remain is not amortized to expense.

Deferred expenses are classified as follows:

- Deferred expense related to purchase or service less than 12 months or 01 normal production period, from incurred date, are recorded as short - term.
- Deferred expense related to purchase or service over than 12 months or 01 normal production period, from incurred date, are recorded as long - term.

8. Payables

Payables are tracked in detail for the remaining payment period of the payables, payables, type of currency payable and other factors required by the Company.

Payables denominated in foreign currencies are recorded at the selling exchange rate of the transacting bank at the transaction date.

The classification of payables is based on the following principles:

- Payables to suppliers: Trade payables arising from purchases of goods, services, assets and liabilities when imported through a trustee;
- Other payables: Non-commercial payables, not related to purchase, sale or supply of goods or services.

Classification of payables in the preparation of the financial statements is based on the following principles:

- Payables with remaining settlement periods of no more than 12 months or within one business cycle are classified as current.
- Payables with remaining settlement periods of more than 12 months, or exceeding one business cycle, are classified as non-current.

9. Principles of recording loans

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.

Loans and debts need to be monitored in detail for each subject, each contract and each type of debt asset. Financial lease liabilities are reflected at the present value of the minimum lease payments or the fair value of the leased asset. Borrowings and payables denominated in foreign currencies are recorded at the selling exchange rate of the bank from which the Company borrows at the transaction date.

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.

10. 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.

The accrual of payables must be carefully calculated with reasonable and reliable evidence. When these expenses occur, if there is a discrepancy with the accrued amount, the accounting department will record an adjustment to increase or decrease expenses accordingly.

11. 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.

The share capital contribution of shareholders is recorded at the actual price of issuing shares, but is reflected in two separate indicators:

- The owner's contributed capital is recognized at par value of the shares;
- The capital surplus is recognized according to the larger or lesser difference between the actual price of the share issuance and the par value. In addition, a surplus of share capital is also recognized according to the larger or lesser difference between the actual price of the issue and the par value of the shares when reissuing treasury shares.

12. Principles for the recognition of undistributed profits

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. The distribution of the company's business operating profits must comply with the current financial policies.

The parent company shall distribute profits to owners not exceeding the undistributed profit after tax on the Consolidated Financial Statements after excluding the impact of profits recorded from bargain purchases. In case the undistributed profit after tax on the Consolidated Financial Statements is higher than the undistributed profit after tax on the separate Financial Statements of the parent company and if the amount of profit decided to be distributed exceeds the undistributed profit after tax on the separate Financial Statements, the parent company shall only make distribution after transferring profits from the subsidiaries to the parent company.

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.

13. Principles for the recognition of revenue

Revenue from provisions 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 income, copyright, dividends... and other income of financial activities. For interest earned from lending, deferred payment, instalment payment: income is recognized when earned and lending 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...

14. 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.

15. 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, ...

16. 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...

17. 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.

The carrying amount of deferred income tax assets is reviewed at the end of the financial year and is reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or all of the deferred income tax assets to be utilized. Previously unrecognized deferred income tax assets are reassessed at the end of the financial year and are recognized when it becomes probable that sufficient taxable profit will be available to utilize such previously unrecognized deferred income tax assets.

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.

18. 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.

In examining the relationships among the related parties, the substance of the relationship is emphasized more than its legal form.

Transactions with related parties during the period are presented in Note VII.1.

19. 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.

The Company operates in a single business segment, which is Business and other management consultancy activities (excluding financial, accounting, and legal consulting), and in a single geographical area, which is Vietnam. Accordingly, the Company does not present segment reporting.

Segment reporting is presented in the consolidated financial statements.

V. NOTES TO THE SEPARATE FINANCIAL STATEMENT

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	2.537.388	8.413.886
Cash in banks	3.202.619.199	158.474.594.723
Cash equivalents	14.510.215.754	-
Bank deposits of which the principal maturity is not more than 3 months	*14.510.215.754*	-
Total	**17.715.372.341**	**158.483.008.609**

Details of demand deposit by each bank:

	Ending balance	Beginning balance
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Nam Saigon Branch	3.060.810.731	158.472.901.861
Vietnam Technological and Commercial Joint Stock Bank - Saigon Branch	137.579.114	-
Others	4.229.354	1.692.862
Total	**3.202.619.199**	**158.474.594.723**

Details of cash equivalents by each bank:

	Ending balance	Beginning balance
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Nam Saigon Branch	12.004.684.932	-
Vietnam Technological and Commercial Joint Stock Bank - Saigon Branch	2.505.530.822	-
Total	**14.510.215.754**	**-**

2. Held-to-maturity investments

		Ending balance	Beginning balance (Restated)
2a.	***Short-term***	***55.988.640.029***	**-**
	Term deposits	55.988.640.029	-
	EVF General Finance Joint Stock Company	*55.988.640.029*	-
2b.	***Long-term***	***79.644.295.012***	***8.053.145.753***
	Lending to related parties	79.644.295.012	8.053.145.753
	Anova Farm Joint Stock Company	*5.226.146.662*	*6.047.556.712*
	Asian PacifiXo Company Limited	*30.469.747.950*	*2.005.589.041*
	Vietnam Sugarcane and Sugar Corporation II-Joint Stock Company	*43.948.400.400*	-
	Total	**135.632.935.041**	**8.053.145.753**

3. Short-term trade account receivables

	Ending balance	Beginning balance
Related parties	***5.370.159.020***	***1.441.445.254***
Anova Joint Venture Company Limited	275.002.166	-
Anova Feed Joint Stock Company	4.587.761.500	988.170.500
Anova Agri Binh Duong Joint Stock Company	170.320.154	116.199.554
Nova Consumer Distribution Joint Stock Company	337.075.200	337.075.200
Other customers	***10.093.313.000***	***10.058.449.600***
Nam Ky Development Joint Stock Company	10.000.000.000	10.000.000.000
Other customers	93.313.000	58.449.600
Total	**15.463.472.020**	**11.499.894.854**

4. Short-term prepayments to suppliers

	Ending balance	Beginning balance (Restated)
Related parties	1.265.727.274	1.265.727.274
Global Membership Joint Stock Company	*1.265.727.274*	*1.265.727.274*
Others	252.262.920	57.024.000
Total	**1.517.990.194**	**1.322.751.274**

5. Other receivables

		Ending balance		Beginning balance (Restated)	
		Value	Provision	Value	Provision
5a.	***Short-term***	***157.394.443.500***	-	***10.884.099.443***	-
	Advances	1.977.200.000	-	2.014.200.000	-
	Related parties	155.295.932.871	-	8.869.899.443	-
	Anova Feed Joint Stock Company	*83.079.405.465*	-	*8.869.899.443*	-
	Anova Biotech Joint Stock Company	*6.364.930.098*	-	-	-
	Sai Gon VET Manufacturing and Trading Joint Stock Company	*2.652.952.536*	-	-	-
	Blue Ivy Company Limited	*39.084.200.000*	-	-	-
	Bio-Pharmachemie Joint Venture Company	*24.114.444.772*	-	-	-
	Others	*121.310.629*	-	-	-
5b.	***Long-term***	***15.000.000***	-	***15.000.000***	-
	Deposits	15.000.000	-	15.000.000	-
	Total	**157.409.443.500**	-	**10.899.099.443**	-

6. Deferred expenses

6a. *Short-term*

	Ending balance	Beginning balance
Insurance	-	50.825.873
Others	1.673.476.356	41.659.038
Total	**1.673.476.356**	**92.484.911**

6b. *Long-term*

	Ending balance	Beginning balance
Tools and supplies	254.550.085	10.701.013
Others	340.256.668	20.578.395
Total	**594.806.753**	**31.279.408**

7. Tangible fixed assets

	Vehicles	Office equipment	Other tangible fixed assets	Total
Historical costs				
As at 1 January 2026	-	4.047.770.329	162.070.000	**4.209.840.329**
New purchases	1.271.443.819	928.750.001	-	**2.200.193.820**
As at 30 September 2026	**1.271.443.819**	**4.976.520.330**	**162.070.000**	**6.410.034.149**
Accumulated depreciation				
As at 1 January 2026	-	3.774.390.697	162.070.000	**3.936.460.697**
Depreciation	34.768.142	208.349.789	-	**243.117.931**
As at 30 September 2026	34.768.142	3.982.740.486	162.070.000	**4.179.578.628**
Net book values				
As at 1 January 2026	-	273.379.632	-	**273.379.632**
As at 30 September 2026	**1.236.675.677**	**993.779.844**	-	**2.230.455.521**

The historical cost of tangible fixed assets that were fully depreciated but still in use as at 30 September 2026: 3.586.784.773 VND

8. Intangible fixed assets

	Computer software	Total
Historical costs		
As at 1 January 2026	14.688.706.650	**14.688.706.650**
New purchases	2.350.000.000	**2.350.000.000**
As at 30 September 2026	**17.038.706.650**	**17.038.706.650**
Accumulated depreciation		
As at 1 January 2026	14.688.706.650	**14.688.706.650**
Depreciation	326.388.890	**326.388.890**
As at 30 September 2026	**15.015.095.540**	**15.015.095.540**
Net book values		
As at 1 January 2026	-	-
As at 30 September 2026	**2.023.611.110**	**2.023.611.110**

The historical cost of intangible fixed assets that were fully amortised but still in use as at 30 September 2026: 14.688.706.650 VND

9. Construction-in-progress

	Ending balance	Beginning balance (Restated)
Software applications	942.592.593	-
Upgrade the software	-	2.042.000.000
Total	**942.592.593**	**2.042.000.000**

10. Long-term financial investments

	Ending balance			Beginning balance (Restated)		
	Original amount	Provition	Fair value	Original amount	Provition	Fair value
Investments in subsidiaries	***2.521.516.495.000***	***(898.931.064.508)***		***2.521.516.495.000***	***(865.883.674.669)***	
Anova Feed Joint Stock Company	699.925.600.000	-	(*)	699.925.600.000	-	(*)
Vietnam Sugarcane and Sugar Corporation II-Joint Stock Company	682.934.857.834	(640.430.045.886)	(*)	682.934.857.834	(623.059.948.266)	(*)
Asian PacifiXo Company Limited	477.983.000.000	(146.515.516.303)	(*)	477.983.000.000	(128.228.845.155)	(*)
Sai Gon VET Manufacturing and Trading Joint Stock Company	378.843.200.000	-	(*)	378.843.200.000	-	(*)
Anova Farm Joint Stock Company	186.700.000.000	(111.172.893.749)	(*)	186.700.000.000	(113.488.687.861)	(*)
Thanh Nhon Corporation	44.800.000.000	-	(*)	44.800.000.000	-	(*)
Anova Joint Venture Company Limited	26.854.837.166	-	(*)	26.854.837.166	-	(*)
Anova Biotech Joint Stock Company	12.475.000.000	-	(*)	12.475.000.000	-	(*)
Anova Tech Corporation	11.000.000.000	(812.608.570)	(*)	11.000.000.000	(1.106.193.387)	(*)
Investments in joint ventures and associates	***43.555.224.469***	***(22.914.548.341)***		***43.555.224.469***	***(22.914.548.341)***	
Bio-Pharmachemie Joint Venture Company	14.821.385.049	-	(*)	14.821.385.049	-	(*)
VETVACO National Veterinary Joint Stock Company	28.733.839.420	(22.914.548.341)	(**)	28.733.839.420	(22.914.548.341)	(**)
Investments in other entities	***33.530.784.778***	***(5.342.012.518)***	***28.188.772.260***	***33.530.784.778***	***(2.658.295.841)***	***30.872.488.937***
Navetco National Veterinary 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
			(**)			(**)
Total	**2.598.602.504.247**	**(927.187.625.367)**		**2.598.602.504.247**	**(891.456.518.851)**	

Fair value as at 30 September 2026 and 31 December 2025 ("the valuation date")

(*) The Company has not determined the fair value of the above financial investments for disclosure in the financial statements as such investments are not quoted in the market. The fair value of these financial investments may differ from their carrying amounts.

(**) Shares registered for trading on the Unlisted Public Company Market (UPCoM):

Operations of the subsidiaries and associates:

Other subsidiaries and associates have been in normal operations without significant changes as compared to the previous year.

11. Short-term trade accounts payable

	Ending balance	Beginning balance
Related parties	***91.960.000***	***3.300.000***
Anova Feed Joint Stock Company	2.200.000	3.300.000
No Va Land Investment Group Corporation	89.760.000	-
Other suppliers	**601.836.574**	**13.109.260**
Others	601.836.574	13.109.260
Total	**693.796.574**	**16.409.260**

12. Taxes and other obligations to the State Budget

	Beginning balance	Amount payable during the period	Amount paid during the period	Ending balance
VAT on local sales	157.431.032	457.183.741	(605.040.577)	9.574.196
Personal income tax	345.446.935	5.289.948.055	(4.955.247.292)	680.147.698
Total	**502.877.967**	**5.747.131.796**	**(5.560.287.869)**	**689.721.894**

13. Accrued expenses short-term

	Ending balance	Beginning balance
Interest expenses	7.900.661.386	1.824.005.951
Others	4.930.215.825	1.101.548.460
Total	**12.830.877.211**	**2.925.554.411**

14. Short-term other payables

	Ending balance	Beginning balance
Deutsch Investitions -Und Entwicklungsgesellschaft MBH	87.168.586.774	*68.454.787.393*
Others	5.452.788	*4.852.788*
Total	**87.174.039.562**	**68.459.640.181**

15. Borrowings

	Ending balance		Beginning balance	
	Value	Recoverable value	Value	Recoverable value
Current portion of long-term liabilities	252.882.875.000	252.882.875.000	256.846.037.500	256.846.037.500
Deutsch Investitions - Und Entwicklungsgesellschaft MBH	252.882.875.000	*252.882.875.000*	256.846.037.500	*256.846.037.500*
Total	**252.882.875.000**	**252.882.875.000**	**256.846.037.500**	**256.846.037.500**

16. Long-term deferred revenue

	Ending balance	Beginning balance
Related parties	***2.825.320.195***	***2.624.813.600***
Anova Feed Joint Stock Company	1.935.443.665	1.798.089.600
Anova Biotech Joint Stock Company	107.735.335	100.089.600
Sai Gon VET Manufacturing and Trading Joint Stock Company	123.928.530	115.133.600
Thanh Nhon Corporation	83.953.165	77.995.200
Anova Joint Venture Company Limited	489.708.720	454.955.200
Anova Agri Binh Duong Joint Stock Company	84.550.780	78.550.400
Other customers	-	-
Total	**2.825.320.195**	**2.624.813.600**

17. Owner's equity

17a. Statement of the changes in the owner's equity

	Owner's capital	Share premiums	Investment and development fund	Retained earnings (Restated)	Total
Beginning balance of the previous year	1.197.843.250.000	426.598.785.061	56.168.593.424	(231.873.895.576)	**1.448.736.732.909**
Profit in the previous year	-	-	-	118.261.660.096	**118.261.660.096**
Ending balance of the previous year	**1.197.843.250.000**	**426.598.785.061**	**56.168.593.424**	**(113.612.235.480)**	**1.566.998.393.005**
Beginning balance of the current year	1.197.843.250.000	426.598.785.061	56.168.593.424	(113.612.235.480)	**1.566.998.393.005**
Profit in the current period	-	-	-	88.727.150.573	**88.727.150.573**
Appropriation to bonus and welfare fund	-	-	-	(7.746.148.871)	**(7.746.148.871)**
Ending balance of the current period	**1.197.843.250.000**	**426.598.785.061**	**56.168.593.424**	**(32.631.233.778)**	**1.647.979.394.707**

17b. Details of owner's capital

	Ending balance	Beginning balance
Bao Khang Trading Corporation	785.873.850.000	785.873.850.000
ANOVA Investment Joint Stock Company	164.389.210.000	164.389.210.000
Others	247.580.190.000	247.580.190.000
Total	**1.197.843.250.000**	**1.197.843.250.000**

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, the shareholders approved the non-performance of the Employee Stock Ownership Plan (ESOP) which was approved in 2025. On the other hand, the Company approved the ESOP in 2026 with the expected number of shares not exceeding 5% of the Company's outstanding shares as at the time of issuance, the expected issuance time no later than the second quarter of 2027.

17c. Shares

	Ending balance	Beginning balance
Number of shares registered to be issue	119.784.325	119.784.325
Number of shares issued	119.784.325	119.784.325
- *Ordinary shares*	*119.784.325*	*119.784.325*
- *Preferred shares*	-	-
Number of shares repurchased	-	-
- *Ordinary shares*	-	-
- *Preferred shares*	-	-
Number of outstanding shares	119.784.325	119.784.325
- *Ordinary shares*	*119.784.325*	*119.784.325*
- *Preferred shares*	-	-

Par value of outstanding shares : 10.000 VND/share

17d. Dividends paid *: None*

18. Off-Balance Sheet items *: None*

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

1. Revenue from sales of goods and provisions of services

1a. Revenue

	Accumulated from the beginning of the year	
	Current year	Previous year
Revenue from sales of goods and provisions of services	12.636.305.305	15.806.576.939
Revenue from leasing offices	1.657.680.000	2.232.504.000
Other revenues	20.370.371	-
Total	**14.314.355.676**	**18.039.080.939**

1b. Revenue from related parties *Notes VII.1*

2. Cost of sales

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Costs of services provided	5.306.508.587	3.720.577.583
Costs of leasing offices	1.060.952.828	1.095.506.264
Total	**6.367.461.415**	**4.816.083.847**

3. Financial income

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Interest income from deposit, lending	7.715.813.277	2.787.147
Dividends, profit shared (Note VII.1b)	154.920.868.740	50.937.975.222
Bio-Pharmachemie Joint Venture Company	*24.114.444.772*	*23.740.688.788*
Anova Joint Venture Company Limited	*24.844.664.674*	*14.077.658.387*
Anova Feed Joint Stock Company	*74.209.506.022*	-
Anova Biotech Joint Stock Company	*15.171.243.295*	*6.006.805.698*
Sai Gon VET Manufacturing and Trading Joint Stock Company	*6.428.673.777*	*2.764.641.548*
Thanh Nhon Corporation	*10.152.336.200*	*4.348.180.801*
Unrealized foreign exchange gain	5.443.100.531	-
Total	**168.079.782.548**	**50.940.762.369**

4. Financial expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year (Restated)**
Borrowing costs	20.150.572.154	22.176.219.416
Payment discount given to customers	-	140.625.360
Exchange loss arising	-	223.600.000
Unrealized foreign exchange loss	-	10.414.093.416
Provision (Reversal) for investment loss	35.731.106.516	46.349.765.414
Other financial expenses	9.441.854.169	5.173.662.932
Total	**65.323.532.839**	**84.477.966.538**

5. General and administration expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Staff costs	15.435.453.373	12.974.428.810
Depreciation/amortization of fixed assets	48.951.270	49.049.146
Taxes and fees	1.759.335	4.289.212
Provisions/(reversal of Provisions)	221.817.837	-
Expenses for external services	5.515.949.618	748.471.429
Other expenses	748.061.964	190.608.059
Total	**21.971.993.397**	**13.966.846.656**

6. Current income tax

Estimated corporate income tax payable during the period is as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year (Restated)
Total accounting profit/(loss) before tax	88.727.150.573	(34.224.532.170)
Increases/(decreases) of accounting profit to determine profit subject to corporate income tax:		
- *Increases*	*44.643.793.694*	*63.279.226.625*
- *Decreases*	*(2.925.554.411)*	*(2.890.411.357)*
Income subject to tax	130.445.389.856	26.164.283.098
Income exempted from tax	(154.920.868.740)	(50.937.975.222)
Taxable income	(24.475.478.884)	(24.773.692.124)
Common corporate income tax rate	20%	20%
Corporate income tax payable	-	-

Corporate tax will be subject to the examination of the tax authorities. Due to the application of laws and regulations for many different transaction types can be interpreted in many different ways, the tax number is presented on financial reports can be modified according to the decision of the tax authorities.

7. Earnings per share

Information on earnings per share is presented in Consolidated Financial Statements.

8. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	Previous year
Labor costs	19.297.600.336	15.933.689.728
Depreciation/amortization of fixed assets	569.506.821	122.799.142
Expenses for external services	7.500.708.519	2.531.544.362
Others expenses	971.639.136	194.897.271
Total	**28.339.454.812**	**18.782.930.503**

VII. OTHER DISCLOSURES

1. Information on related parties with significant transactions

1a. Related parties of the Company include

Related parties	Relationship
Bao Khang Trading Corporation	Parent Company
ANOVA Investment Joint Stock Company	Shareholder
Anova Biotech Joint Stock Company	Direct subsidiary
Anova Farm Joint Stock Company	Direct subsidiary
Anova Feed Joint Stock Company	Direct subsidiary
Sai Gon VET Manufacturing and Trading Joint Stock Company	Direct subsidiary
Anova Tech Corporation	Direct subsidiary
Thanh Nhon Corporation	Direct subsidiary
Anova Joint Venture Company Limited	Direct subsidiary
Vietnam Sugarcane and Sugar Corporation II - JSC	Direct subsidiary
Asian PacifiXo Company Limited	Direct subsidiary
International Food Ingredients Joint Stock Company	Indirect subsidiary
Xuxifarm Food Joint Stock Company	Indirect subsidiary
Bio-Pharmachemie Joint Venture Company	Associate
VETVACO National Veterinary Joint Stock Company	Associate
Hiep Hoa Sugar - Cane and Sugar 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
Nova Consumer Distribution Joint Stock Company	The same key management
Anova Agri Binh Duong Joint Stock Company	The same key management
Blue Ivy Company Limited	The same key management

1b. Related party transactions

Related parties are key management members and related individuals

Remuneration of members of the Board of Directors

Name	Position	Nature of income	Accumulated from the beginning of the year	
			Current year	Previous year
Mr Nguyen Hieu Liem	Chairman	Remuneration	180.000.000	180.000.000
Mr. Nguyen Quang Phi Tin	Member	Remuneration	-	120.000.000
Ms. Cong Huyen Ton Nu My Lien	Member	Remuneration	135.000.000	15.000.000
Ms. Tran Thi Thu Thao	Member	Remuneration	90.000.000	135.000.000
Ms. Tran Thu Hang	Member	Remuneration	45.000.000	-

Remuneration of members of the Board of Management

Name	Position	Nature of income	Accumulated from the beginning of the year	
			Current year	Previous year
Ms. Cong Huyen Ton Nu My Lien	Tổng Giám đốc	Salary	2.756.097.027	503.335.000
Mr. Tran Manh Hao	Tổng Giám đốc	Salary	885.759.000	366.497.391
Mr. Nguyen Quang Phi Tin	Tổng Giám đốc	Salary	-	2.560.269.043
Ms. Dang Ngoc Khanh Van	Deputy Chief Executive Officer of Operations and System Governance	Salary	-	569.512.571
Mr. Huynh Bao Thuan	Deputy General Director – Sales and Marketing	Salary	-	609.048.000
Ms. Do Thi My Nhung	Chief Accountant	Salary	670.535.000	527.336.000

Other related parties

The main transactions between the Company and related parties during the period are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Anova Feed Joint Stock Company		
Rendering of services	4.694.979.502	4.340.220.860
Leasing warehouse	9.000.000	9.000.000
Dividend income	74.209.506.022	-
Borrowing	-	2.800.000.000
Borrowing costs	-	61.216.438
Cash discount	-	140.625.360
Borrow	-	12.500.000.000
Vietnam Sugarcane and Sugar Corporation II-Joint Stock Company		
Rendering of services	-	2.000.769.231
Borrowing costs	-	266.034.803
Lending	43.743.000.000	-
Interest income	1.482.163.510	-
Sai Gon VET Manufacturing and Trading Joint Stock Company		
Rendering of services	2.242.493.470	2.194.342.231
Dividend income	6.428.673.777	2.764.641.548
Anova Farm Joint Stock Company		
Rendering of services	-	208.257.231
Interest income	298.589.950	-
Borrowing	-	1.000.000.000
Borrowing costs	-	44.547.944
Thanh Nhon Corporation		
Rendering of services	2.469.826.335	2.456.054.731
Dividend income	10.152.336.200	4.348.180.801

	Accumulated from the beginning of the year	
	Current year	Previous year
Anova Joint Venture Company Limited		
Rendering of services	2.301.689.613	1.756.635.231
Dividend income	24.844.664.674	14.077.658.387
Anova Biotech Joint Stock Company		
Rendering of services	2.200.360.165	2.168.786.731
Dividend income	15.171.243.295	6.006.805.698
Borrowing	2.000.000.000	1.000.000.000
Borrowing costs	3.183.562	394.642.739
Anova Tech Corporation		
Rendering of services	-	20.769.231
Bio-Pharmachemie Joint Venture Company		
Rendering of services	230.400.000	259.200.000
Dividend income	24.114.444.772	23.740.688.788
Car rental costs	315.000.000	270.000.000
Asian PacifiXo Company Limited		
Lending	27.000.000.000	-
Interest income	1.464.158.909	-
Disposal of tools and equipment	18.518.519	-
Xuxifarm Food Joint Stock Company		
Rendering of services	-	1.440.000.000
Purchase of merchandise	541.665	3.034.335
International Food Ingredients Joint Stock Company		
Rendering of services	13.966.000	-
Anova Agri Binh Duong Joint Stock Company		
Rendering of services	46.440.220	32.572.231
Blue Ivy Company Limited		
Deposits	39.084.200.000	-

As at the end of the interim accounting period for the 9 months of the fiscal year ending 31 December 2026, the balances with related parties are presented in notes V.2b, V.3, V.4, V.5a, V.10, V.11, V.16.

2. Comparative figures

'As presented in Note No. III.1, since 01 January 2026, the Company has applied the Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance guiding the Vietnamese Accounting System in replacement for Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance, Circular No. 75/2015/TT-BTC dated 18 May 2015 of the Ministry of Finance, Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance, and Circular No. 195/2012/TT-BTC dated 15 November 2012 of the Ministry of Finance. The Company has re-presented the comparative figures in compliance with regulations of this new Accounting Sysrem.

Effects of the application of new Accounting System

Effects of the application of new Accounting System on comparative figures in the Financial Statements are as follows:

		Pre-adjustment figures			Reclassified figures	
		Code	Amount	Reclassification	Code	Amount
Separate Statement of Financial Position						
Other short-term receivables	(i)	136	10.981.245.196	(97.145.753)	135	10.884.099.443
Long-term lending receivables	(i)	215	7.956.000.000	(7.956.000.000)	-	-
Held-to-maturity investments (long-term)	(i)	255	-	(8.053.145.753)	265	(8.053.145.753)
Dividends and profits payable	(ii)	-	-	219.132.930	313	219.132.930
Other short-term payables	(ii)	319	68.678.773.111	(219.132.930)	320	68.459.640.181

(i) Long-term lending receivables (code 215) and short-term interest receivables from loans (Code 136) has been reclassified to "Held-to-maturity investments – long term" (code 265).

(ii) Dividend payables previously classified under "Other short-term payables" (code 319) have been reclassified to "Dividend and profit payables" (code 313).

3. Going-concern assumption

As of 30 September 2026, the Company's current liabilities exceeded its current assets by an amount of VND 106.060.924.967 (as of 01 January 2026: VND 147.937.583.584). This factor may affect the Company's ability to continue as a going-concern. However, through the extension of some due long-term loans, the receipt of dividends and the disbursement of new loans from member companies, the Company is able to generate sufficient cash flows to finance its normal business operations in the near future. The Board of Management assessed that it is appropriate to prepare the Interim Separate Financial Statements for the first 9 months of the fiscal year ending 31 December 2026 on the going-concern assumption.

4. Events after the reporting period

The Board of Management confirms that no material events have occurred after 30 September 2026 up to the date of this report that require adjustment to or disclosure in the separate financial statements.

HCM City, 30 October 2026

Nguyen Xuan Phi	Do Thi My Nhung	Nguyen Hieu Liem
Preparer	Chief Accountant	Chairman of the Board cum Legal representative