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Ref: Explanation regarding the Emphasis of Matter Paragraph in the Reviewed Interim Financial Statements for the first six months of 2025

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Dak Lak, October 03, 2025

Furthermore, annually, the Company continues to account for and fully fulfill its financial obligations under the law for the aforementioned land area, while also taking necessary



legal measures to regain management and usage rights of the plantations, including filing lawsuits against households occupying the land (a total of 09 cases in Phuoc An).

The legal grounds cited by the Provincial Inspectorate in Inspection Conclusion 58/KL-TTr for applying the land revocation sanction are also inappropriate (including Point D, Clause 1, Article 181 of the Land Law 2024; Point B, Clause 2, Article 67 of Decree 102/2024/ND-CP; Point C, Section 4 of Conclusion No. 103-KL/TW of the Politburo), as these documents apply to *"Agriculture and Forestry Companies."* According to Decree 118/2014/ND-CP on the arrangement, renovation, development, and enhancement of operational efficiency of Agriculture and Forestry Companies, the applicable entities are *"State-owned single-member limited liability companies in agriculture and forestry in which the State holds 100% of charter capital (hereinafter collectively referred to as agriculture and forestry companies) that have been converted under Decree No. 170/2004/ND-CP dated September 22, 2004, of the Government on the arrangement, renovation, and development of state-owned farms; Decree No. 200/2004/ND-CP dated December 3, 2004, of the Government on the arrangement, renovation, and development of state-owned forestry enterprises; Decree No. 25/2010/ND-CP dated March 19, 2010, of the Government on the conversion of state-owned enterprises into single-member limited liability companies and the organization and management of single-member limited liability companies with state ownership."* Currently, Phuoc An Coffee One Member Limited Liability Company – a 100% state-owned company – no longer exists, and Phuoc An Coffee Joint Stock Company is not subject to the aforementioned regulations.

Therefore, the Company is still carrying out procedures to petition and work with competent authorities to review the content of the inspection conclusion to ensure the legitimate rights and interests of the enterprise.

At the time of preparing the semi-annual 2025 financial statements, as there was no final decision from the competent state authorities, the Company had not recognized any adjustments related to this matter in the interim financial statements. This matter was noted by the independent auditor in the review report under the *"Emphasis of Matter"* paragraph.

2. Resolution Plan:

The Company will continue to closely coordinate with relevant functional agencies to clarify the content of the inspection conclusion, while fully implementing all necessary legal procedures in accordance with regulations to protect the legitimate rights and interests of the enterprise.

In all cases, upon receiving an official conclusion from the competent authority, the Company commits to updating, fully and promptly disclosing information in accordance with securities laws and regulations on information disclosure on the securities market, and will recognize any related impacts (if any) in the financial statements of the appropriate period.

The Company respectfully reports this to the State Securities Commission and the Hanoi Stock Exchange for your information.

Sincerely.

PHUOC AN COFFEE JOINT STOCK COMPANY

Distribution:

- As above.
- File.



TỔNG GIÁM ĐỐC

Nguyễn Huyền Trâm

