

NOVA CONSUMER GROUP JOINT STOCK COMPANY

**CONSOLIDATED FINANCIAL STATEMENTS
QUARTER I/2026**



NOVA CONSUMER GROUP JOINT STOCK COMPANY

Address: 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FIRST 3 MONTHS OF THE FISCAL YEAR ENDING 31 DECEMBER 2026

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NOVA CONSUMER GROUP JOINT STOCK COMPANY

Address: 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS

For the 3 months of the fiscal year ending 31 December 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of 31 March 2026

Unit: VND

Code	Items	Note	Ending balance	Beginning balance Restated
100	CURRENT ASSETS		2.417.145.499.217	2.281.043.808.201
110	Cash and cash equivalents	V.1	110.990.077.054	274.017.374.262
111	Cash		74.990.077.054	274.017.374.262
112	Cash equivalents		36.000.000.000	-
120	Short-term investments	V.2	240.990.143.354	164.783.162.526
121	Trading securities		470.095	470.095
123	Short-term held-to-maturity investments		757.340.531.501	675.540.531.501
124	Provision for short-term held-to-maturity investments	V.5	(516.350.858.242)	(510.757.839.070)
130	Short-term receivables		1.238.640.877.879	1.078.751.781.180
131	Short-term trade account receivables	V.3	769.175.027.854	670.153.768.441
132	Short-term prepayments to suppliers		168.013.041.042	134.592.863.540
135	Other short-term receivables	V.4	325.551.598.447	289.497.252.061
136	Provision for short-term doubtful debts	V.5	(24.108.590.390)	(15.492.102.862)
137	Deficit assets for treatment		9.800.926	-
140	Inventories	V.6	607.841.458.431	594.280.233.879
141	Inventories		609.067.160.915	595.443.945.943
142	Allowance for devaluation of inventories		(1.225.702.484)	(1.163.712.064)
150	Short-term biological assets	V.10	182.614.213.376	143.017.419.301
151	Short-term livestock for one-off products		182.614.213.376	143.017.419.301
160	Other current assets		36.068.729.123	26.193.837.053
161	Short-term prepaid expenses	V.12	12.740.769.218	4.043.847.290
162	Deductible VAT		3.367.330.620	2.268.552.966
163	Taxes and other receivables from the State	V.15	19.960.629.285	19.881.436.797

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Consolidated Statement of Financial Position (cont.)

Code	Items	Note	Ending balance	Beginning balance Restated
200	NON-CURRENT ASSETS		1.652.476.628.915	1.647.993.953.239
210	Long-term receivables		273.043.192.185	270.282.951.625
212	Long-term prepayment to suppliers		132.000.000.000	132.000.000.000
215	Other long-term receivables	V.4	141.043.192.185	138.282.951.625
220	Fixed assets		797.241.535.926	815.874.811.750
221	Tangible fixed assets	V.7	679.785.119.162	696.011.188.955
222	Historical cost		1.388.626.263.732	1.391.450.233.091
223	Accumulated depreciation		(708.841.144.570)	(695.439.044.136)
224	Financial leased assets	V.8	20.016.100.004	20.523.825.866
225	Historical cost		26.005.404.773	26.005.404.773
226	Accumulated depreciation		(5.989.304.769)	(5.481.578.907)
227	Intangible fixed assets	V.9	97.440.316.760	99.339.796.929
228	Initial cost		161.462.087.207	161.462.087.207
229	Accumulated amortization		(64.021.770.447)	(62.122.290.278)
230	Long-term biological assets	V.10	77.748.996.756	78.764.867.700
231	Livestock for periodic products		77.748.996.756	78.764.867.700
232	a) Livestock held for periodic production that have reached immaturity		11.467.960.438	7.056.095.241
233	b) Livestock held for periodic production that have reached maturity		66.281.036.318	71.708.772.459
234	Historical cost		151.359.336.599	159.075.973.016
235	Accumulated depreciation		(85.078.300.281)	(87.367.200.557)
250	Long-term assets in progress		88.592.406.906	87.387.406.906
252	Construction-in-progress	V.11	88.592.406.906	87.387.406.906
260	Long-term investments	V.2	167.173.062.030	155.316.256.754
262	Investments in joint ventures and associates		95.728.860.537	89.851.267.817
263	Investments in other entities		68.123.284.778	68.123.284.778
264	Provision for long-term investments		(988.283.285)	(2.658.295.841)
265	Long-term held-to-maturity investments		4.309.200.000	-
270	Other non-current assets		248.677.435.112	240.367.658.504
271	Long-term prepaid expenses	V.12	159.877.137.770	160.078.792.772
272	Deferred income tax assets	V.19	9.770.801.727	9.688.449.234
279	Goodwill	V.13	79.029.495.615	70.600.416.498
280	TOTAL ASSETS (280 = 100 + 200)		4.069.622.128.132	3.929.037.761.440

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Consolidated Statement of Financial Position (cont.)


Code	Items	Note	Ending balance	Beginning balance Restated
300	LIABILITIES		1.884.681.684.692	1.800.652.855.732
310	Current liabilities		1.763.013.724.768	1.675.990.299.331
311	Short-term trade payables	V.14	359.849.141.569	224.547.407.996
312	Short-term advances from customers		29.741.867.896	27.681.760.092
313	Dividend payables		11.406.274.836	11.406.274.836
314	Taxes and other obligations to the State Budget	V.15	16.451.136.563	24.126.507.126
315	Payables to employees		15.065.307.076	25.027.507.540
316	Short-term accrued expenses	V.16	106.122.365.248	84.911.322.384
319	Short-term unearned revenue		28.729.042	37.347.760
320	Other short-term payables	V.17	75.654.999.535	75.751.598.909
321	Short-term borrowings and financial leases	V.18	1.143.684.392.725	1.197.089.021.833
322	Provisions for short-term payables		1.742.802.231	1.742.802.231
323	Bonus and welfare funds		3.266.708.047	3.668.748.624
330	Non-current liabilities		121.667.959.924	124.662.556.401
337	Long-term unearned revenue		88.369.200	78.550.400
338	Other long-term payables	V.17	280.000.000	280.000.000
339	Long-term borrowing and financial leases	V.18	136.740.000	709.699.895
342	Deferred income tax liabilities	V.19	114.639.815.394	117.243.207.826
343	Provisions for long-term payables		6.523.035.330	6.351.098.280
400	OWNER'S EQUITY	V.20	2.184.940.443.440	2.128.384.905.708
411	Owner's capital		1.197.843.250.000	1.197.843.250.000
411a	- Ordinary shares carrying voting right		1.197.843.250.000	1.197.843.250.000
412	Share premiums		426.598.785.061	426.598.785.061
414	Other sources of capital		(3.772.154.614)	(3.772.154.614)
418	Investment and development fund		72.502.285.340	72.502.285.340
420	Retained earnings		444.589.045.778	401.801.771.790
420a	- Retained earnings accumulated to the end of the previous period		398.838.945.627	208.801.279.908
420b	- Retained earnings of the current period		45.750.100.151	193.000.491.882
429	Benefits of non-controlling shareholders		47.179.231.875	33.410.968.131
440	TOTAL RESOURCES (440 = 300 + 400)		4.069.622.128.132	3.929.037.761.440



Do Thi My Nhung
Chief Accountant cum Preparer



Prepared on 30 April 2026


Nguyen Hieu Liem
Chairman of the Board cum
Legal representative

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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CONSOLIDATED FINANCIAL STATEMENTS

For the 3 months of the fiscal year ending 31 December 2026

CONSOLIDATED INCOME STATEMENT

For the 3 months of the fiscal year ending 31 December 2026

Unit: VND

Code Items	Note	Accumulated from the beginning of the year		
		Quarter 1/2026	Quarter 1/2025	Previous year
01 Revenue from sales of goods and provisions of services	VI.1	1.405.618.488.100	1.188.008.029.082	1.188.008.029.082
02 Revenue deductions	VI.2	108.439.332.442	87.002.404.548	87.002.404.548
10 Net revenue (10 = 01 - 02)		1.297.179.155.658	1.101.005.624.534	1.101.005.624.534
11 Cost of sales	VI.3	1.079.586.156.254	900.581.284.059	900.581.284.059
20 Gross profit (20 = 10 - 11)		217.592.999.404	200.424.340.475	200.424.340.475
22 Financial income	VI.4	13.102.742.088	12.126.397.351	12.126.397.351
23 Financial expenses	VI.5	22.956.769.710	23.733.571.057	23.733.571.057
24 - In which: interest expenses		20.244.906.112	18.451.409.786	18.451.409.786
25 Selling expenses	VI.6	83.871.167.288	71.095.576.873	71.095.576.873
26 General and administration expenses	VI.6	61.815.456.075	43.543.965.772	43.543.965.772
27 Gain or loss in joint ventures, associates		5.877.592.720	3.226.708.396	3.226.708.396
30 Net operating profit/(loss) {30 = 20 + 21 + (22 - 23) - (25 + 26) + 27}		67.929.941.139	77.404.332.520	77.404.332.520
31 Other income		1.633.490.786	150.069.472	150.069.472
32 Other expenses		757.159.542	198.422.754	198.422.754
40 Other profit/(loss) (40 = 31 - 32)		876.331.244	(48.353.282)	(48.353.282)
50 Total accounting profit/(loss) before tax (50 = 30 + 40)		68.806.272.383	77.355.979.238	77.355.979.238
51 Current income tax		12.684.039.437	6.213.609.864	6.213.609.864
52 Deferred income tax		356.960.421	(331.105.729)	(331.105.729)
60 Profit/(loss) after tax (60 = 50 - 51 - 52)		55.765.272.525	71.473.475.103	71.473.475.103

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CONSOLIDATED FINANCIAL STATEMENTS

For the 3 months of the fiscal year ending 31 December 2026

Consolidated Income Statement (cont.)

Code Items	Note	Quarter 1/2026	Quarter 1/2025	Accumulated from the beginning of the year	
				Current year	Previous year
61 Shareholders of the parent company		45.750.100.151	68.272.516.060	45.750.100.151	68.272.516.060
62 Non-controlling intersets		10.015.172.374	3.200.959.043	10.015.172.374	3.200.959.043
70 Basic earnings per share	VI.7	382	570	382	570
71 Diluted earnings per share	VI.7	382	570	382	570



Prepared on 30 April 2026

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Do Thi My Nhung
Chief Accountant cum Preparer

Nguyễn Hiếu Liêm
Chairman of the Board cum
Legal representative

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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CONSOLIDATED FINANCIAL STATEMENTS

For the 3 months of the fiscal year ending 31 December 2026

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the 3 months of the fiscal year ending 31 December 2026

Unit: VND

Code	Items	Note	Accumulated from the beginning of the year	
			Current year	Previous year
	CASH FLOWS FROM OPERATING ACTIVITIES			
01	<i>Profit/(loss) before tax</i>		68.806.272.383	77.355.979.238
	<i>Adjustments:</i>			
02	Depreciation/Amortization of fixed assets and investment properties		21.999.817.989	24.050.003.966
03	Provisions and allowances		12.773.421.614	(337.960.175)
04	Exchange gain, loss due to revaluation of monetary items in foreign currencies		(255.387.513)	(500.454.263)
05	Gain, loss from investing activities		(15.769.240.802)	(13.999.405.104)
06	Interest expenses		20.244.906.112	18.451.409.786
08	<i>Operating profit before changes of working capital</i>		107.799.789.783	105.019.573.448
09	Increase, decrease of receivables		(158.223.497.354)	12.814.658.358
10	Increase, decrease of inventories		(57.631.874.244)	(9.480.128.400)
11	Increase, decrease of payables (exclusive of interest payables, enterprise income tax payables)		120.092.010.324	10.878.562.920
12	Increase, decrease of prepaid expenses		(3.067.530.785)	19.915.157.354
14	Interests paid		(13.566.871.645)	(11.603.048.519)
15	Corporate income tax paid		(20.254.700.115)	(13.567.661.950)
20	<i>Net cash flows from operating activities</i>		(24.852.674.036)	113.977.113.211
	CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases and construction of fixed assets and other non-current assets		(1.874.452.098)	(409.664.000)
22	Proceeds from disposals of fixed assets and other non-current assets		507.426.669	-
23	Cash outflow for lending, buying debt instruments of other entities		(86.509.200.000)	(10.495.000.000)
24	Cash recovered from lending, selling debt instruments of other entities		400.000.000	12.527.000.000
27	Interest earned, dividends and profits received		3.017.007.048	4.779.997.993
30	<i>Net cash flows from investing activities</i>		(84.459.218.381)	6.402.333.993

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CONSOLIDATED FINANCIAL STATEMENTS

For the 3 months of the fiscal year ending 31 December 2026

Consolidated Cash Flow Statement (cont.)

Code	Items	Note	Accumulated from the beginning of the year	
			Current year	Previous year
	CASH FLOWS FROM FINANCING ACTIVITIES			
33	Proceeds from borrowings		738.188.203.648	581.686.703.599
34	Repayment of borrowings		(790.662.502.852)	(717.730.803.245)
35	Payments for financial leased assets		(1.308.539.799)	(1.308.539.799)
40	Net cash flows from financing activities		(53.782.839.003)	(137.352.639.445)
50	Net cash flows during the period (50 = 20 + 30 + 40)		(163.094.731.420)	(16.973.192.241)
60	Beginning cash and cash equivalents	V.1	274.017.374.262	114.424.543.373
61	Effects of foreign exchange rates differences		67.434.212	(36.217.795)
70	Ending cash and cash equivalents (70 = 50 + 60 + 61)	V.1	110.990.077.054	97.415.133.337



Do Thi My Nhung
Chief Accountant cum Preparer



Prepared on 30 April 2026

Nguyễn Hiếu Liêm
Chairman of the Board cum
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CONSOLIDATED FINANCIAL STATEMENTS

For the 3 months of the fiscal year ending 31 December 2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT

For the 3 months of the fiscal year ending 31 December 2026

I. COMPANY INFORMATIONS

1. Capital ownership

Nova Consumer Group Joint Stock Company (hereinafter referred to 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 33rd time on 09 December 2025, 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 CO₂ 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

Total number of subsidiaries

Number of consolidated subsidiaries: The Parent Company and 11 subsidiaries.

Number of non-consolidated subsidiaries: None.

Information on the Group's restructuring

The Group completed the acquisition of International Food Ingredients Joint Stock Company as a subsidiary during the period on 12 February 2026.

List of consolidated subsidiaries

Subsidiaries - Address	Benefit rate %	Voting rate %
Anova Feed Joint Stock Company	99,99	99,99
Address: Anova Group Industrial Cluster, Hamlet 4, Long Cang Commune, Tay Ninh Province		
Vietnam Sugarcane and Sugar Corporation II-JSC	94,96	94,96
Address: No. 54-56 Le Quoc Hung Street, Xom Chieu Ward, Ho Chi Minh City, Vietnam		

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CONSOLIDATED FINANCIAL STATEMENTS

For the 3 months of the fiscal year ending 31 December 2026

Notes to the Consolidated Financial Statements (cont.)

Subsidiaries - Address	Benefit rate %	Voting rate %
Sai Gon VET Manufacturing and Trading JSC 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
Asian PacifiXo 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
Xuxifarm Food Joint Stock Company Address: Lot M, Road No. 10, Loi Binh Nhon Industrial Cluster, Khanh Hau Ward, Tay Ninh Province, Vietnam	99,39	99,50
International Food Ingredients Joint Stock Company Address: No. 12, Alley 102/62, Truong Chinh Street, Kim Lien Ward, Hanoi City, Vietnam	69,92	70,00

List of associates accounted for in the consolidated financial statements using the equity method

Associates - Address	Benefit rate %	Voting 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
Hiep Hoa Sugar - Cane and Sugar Joint Stock Address: Area 1, Hiep Hoa Commune, Tay Ninh Province, Vietnam	20,66	21,76

7. Number of employees at the end of the period: 1.919 employees.

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CONSOLIDATED FINANCIAL STATEMENTS

For the 3 months of the fiscal year ending 31 December 2026

Notes to the Consolidated Financial Statements (cont.)

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 presented 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 assets, total liabilities, 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

Transactions in foreign currencies are converted at the actual exchange rates ruling as of the transaction dates. The ending balances of monetary items in foreign currencies are converted at the actual exchange rates ruling as of the balance sheet date.

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 deposits: the buying rate of the bank where the Group opens its foreign currency account;
- For monetary items in foreign currencies classified as other assets: the buying rate of the bank, where the Group frequently has transactions;
- For monetary items in foreign currencies classified as liabilities: the selling rate of the bank, where the Group frequently has transactions.

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.

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CONSOLIDATED FINANCIAL STATEMENTS

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Notes to the Consolidated Financial Statements (cont.)

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 follows:

- 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.

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CONSOLIDATED FINANCIAL STATEMENTS

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Notes to the Consolidated Financial Statements (cont.)

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.

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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 legal regulations, the Group revalues the balances of loans and finance lease liabilities denominated in foreign currencies using the selling exchange rate of the commercial bank where the Group frequently transacts at the reporting date

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.

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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...

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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.

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Notes to the Consolidated Financial Statements (cont.)

V. ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED BALANCE SHEET**1. Cash and cash equivalents**

	Ending balance	Beginning balance
Cash on hand	1.017.235.167	321.010.999
Cash in banks	73.972.841.887	273.696.363.263
Cash equivalents	36.000.000.000	-
Total	110.990.077.054	274.017.374.262

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Notes to the Consolidated Financial Statements (cont.)

2. Financial investments

a. Trading securities

	Ending balance		Beginning balance	
	Original amount	Fair value	Original amount	Fair value
Total value of issued shares	470.095	-	470.095	-
Total	470.095	-	470.095	-

b. Held-to-maturity investments

	Ending balance		Beginning balance	
	Original amount	Recoverable amount	Original amount	Recoverable amount
Short-term	757.340.531.501	240.989.673.259	675.540.531.501	164.782.692.431
The term deposit	117.626.588.043	117.626.588.043	35.826.588.043	35.826.588.043
Lendings	639.713.943.458	123.363.085.216	639.713.943.458	128.956.104.388
Long-term	4.309.200.000	4.309.200.000	-	-
Lendings	4.309.200.000	4.309.200.000	-	-
Total	761.649.731.501	245.298.873.259	675.540.531.501	164.782.692.431

c. Investments in joint ventures and associates

	Ending balance		Beginning balance	
	Original amount	Provision	Original amount	Provision
Bio-Pharmachemie Joint Venture Company	14.821.385.049	-	14.821.385.049	-
VETVACO National Veterinary JSC	28.733.839.420	-	28.733.839.420	-
Hiep Hoa Sugar - Cane and Sugar JSC	-	-	-	-
Total	43.555.224.469	-	43.555.224.469	-

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

Transactions with the joint ventures, associates

Related parties	Relationship	Transaction description	Accumulated from the beginning of the year	
			Current year	Previous year
Bio-Pharmachemie Joint Venture Company	Associate	Sale of goods and services	12.998.225.819	11.524.141.989
		Purchase of goods and services	4.067.687.538	3.586.499.526

d. Investments in other entities

	Ending balance		Beginning balance	
	Original amount	Provision	Original amount	Fair value
Navetco National Veterinary Joint Stock Company	33.530.784.778	(988.283.285)	33.530.784.778	(2.658.295.841)
The Sugarcane and Sugar Corporation No. 1 - Joint Stock Company	34.592.500.000	-	34.592.500.000	-
Total	68.123.284.778	(988.283.285)	68.123.284.778	(2.658.295.841)
<i>Fair value</i>				

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.

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Notes to the Consolidated Financial Statements (cont.)

3. Short-term trade account receivables

	Ending balance	Beginning balance
Related party	8.619.742.019	4.747.469.350
Bio-Pharmachemie Joint Venture Company	8.619.742.019	4.747.469.350
Other customers	760.555.285.835	665.406.299.091
Nova Consumer Distribution Joint Stock Company	283.492.793.195	286.492.793.195
Others	477.062.492.640	378.913.505.896
Total	769.175.027.854	670.153.768.441

4. Other receivables

	Ending balance		Beginning balance	
	Value	Provision	Value	Provision
Short-term	325.551.598.447	(9.262.256.697)	289.497.252.061	(645.758.993)
Deposits	171.191.351.751	-	171.005.440.000	-
Dividends, profit shared	1.027.500.000	-	1.027.500.000	-
Others	153.332.746.696	(9.262.256.697)	117.464.312.061	(645.758.993)
Long-term	141.043.192.185	-	138.282.951.625	-
Deposits	141.043.192.185	-	138.282.951.625	-
Total	466.594.790.632	(9.262.256.697)	427.780.203.686	(645.758.993)

5. Doubtful debts

	Ending balance		Beginning balance	
	Original amount	Recoverable amount	Original amount	Recoverable amount
Total value of receivables and lending that are overdue or not yet overdue but are unlikely to be recovered	581.503.005.146	41.043.556.514	572.917.961.423	46.668.019.491
Anova Corp Industrial Zone	559.348.968.486	38.861.694.545	550.810.127.670	44.452.288.600
Others	22.154.036.660	2.181.861.969	22.107.833.753	2.215.730.891
Total	581.503.005.146	41.043.556.514	572.917.961.423	46.668.019.491

6. Inventories

	Ending balance		Beginning balance	
	Original costs	Allowance	Original costs	Allowance
Goods in transit	100.984.524.453	-	34.516.460.743	-
Materials and supplies	272.704.311.827	(478.041.800)	303.014.109.750	(478.041.800)
Tools	9.957.798.360	-	9.474.461.872	-
Work-in-progress	110.996.562.543	-	117.418.894.791	-
Finished goods	34.626.440.724	(232.927.517)	33.205.314.094	(172.830.376)
Merchandises	79.797.523.008	(514.733.167)	97.814.704.693	(512.839.888)
Total	609.067.160.915	(1.225.702.484)	595.443.945.943	(1.163.712.064)

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7. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Perennials, livestock	Other tangible fixed assets	Total
Historical costs							
Beginning balance	622.633.690.931	680.719.790.584	43.885.770.662	32.790.877.954	6.758.669.100	4.661.433.860	1.391.450.233.091
New purchases	112.320.000	170.300.320	1.312.111.778	279.720.000	-	-	1.874.452.098
Liquidation, disposal	-	(714.639.859)	(835.883.188)	-	(3.147.898.410)	-	(4.698.421.457)
Ending balance	622.746.010.931	680.175.451.045	44.361.999.252	33.070.597.954	3.610.770.690	4.661.433.860	1.388.626.263.732
Accumulated depreciation							
Beginning balance	257.777.678.422	374.886.881.075	26.612.569.407	26.193.310.763	6.474.451.899	3.494.152.570	695.439.044.136
Depreciation	6.727.578.634	8.652.504.212	732.721.764	537.445.373	21.328.620	54.350.190	16.725.928.793
Liquidation, disposal	-	714.639.859	(890.569.808)	-	(3.147.898.410)	-	(3.323.828.359)
Ending balance	264.505.257.056	384.254.025.146	26.454.721.363	26.730.756.136	3.347.882.109	3.548.502.760	708.841.144.570
Carrying value							
Beginning balance	364.856.012.509	305.832.909.509	17.273.201.255	6.597.567.191	284.217.201	1.167.281.290	696.011.188.955
Ending balance	358.240.753.875	295.921.425.899	17.907.277.889	6.339.841.818	262.888.581	1.112.931.100	679.785.119.162

Remaining value at the end of the period of tangible fixed assets used as mortgage or pledge to secure loans

582.657.039.466 VND

Historical cost of fully depreciated fixed assets at the end of the fiscal year

169.072.283.810 VND

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8. Financial leased assets

	Machinery, equipment	Total
Historical cost		
Beginning balance	26.005.404.773	26.005.404.773
Ending balance	26.005.404.773	26.005.404.773
Accumulated depreciation		
Beginning balance	5.481.578.907	5.481.578.907
Depreciation	507.725.862	507.725.862
Ending balance	5.989.304.769	5.989.304.769
Carrying value		
Beginning balance	20.523.825.866	20.523.825.866
Ending balance	20.016.100.004	20.016.100.004

9. Intangible fixed assets

	Land use right	Computer software	Brand name	Total
Historical cost				
Beginning balance	98.094.865.106	20.033.222.101	43.334.000.000	161.462.087.207
Ending balance	98.094.865.106	20.033.222.101	43.334.000.000	161.462.087.207
Accumulated depreciation				
Beginning balance	28.246.767.546	18.708.622.732	15.166.900.000	62.122.290.278
Depreciation	577.321.062	238.809.107	1.083.350.000	1.899.480.169
Ending balance	28.824.088.608	18.947.431.839	16.250.250.000	64.021.770.447
Carrying value				
Beginning balance	69.848.097.560	1.324.599.369	28.167.100.000	99.339.796.929
Ending balance	69.270.776.498	1.085.790.262	27.083.750.000	97.440.316.760
Remaining value at the end of the period of intangible fixed assets used as mortgage or pledge to secure loans	69.270.776.498	VND		
Historical cost of fully depreciated fixed assets at the end of the fiscal year	15.704.145.888	VND		

10. Biological assets

	Ending balance	Beginning balance
Short-term livestock for one-off products	182.614.213.376	143.017.419.301
Livestock held for periodic production that have reached immaturity	11.467.960.438	7.056.095.241
Livestock held for periodic production that have reached maturity	66.281.036.318	71.708.772.459
Total	260.363.210.132	221.782.287.001

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Notes to the Consolidated Financial Statements (cont.)**11. Construction-in-progress**

	Ending balance	Beginning balance
Expansion of production line of Long An Factory	43.128.097.087	43.128.097.087
Phu Yen Diet Sugar Factory Project	20.781.671.635	20.781.671.635
Vacation Ownership	20.230.718.184	20.230.718.184
Others	4.451.920.000	3.246.920.000
Total	88.592.406.906	87.387.406.906

12. Prepaid expenses

	Ending balance	Beginning balance
Short-term	12.740.769.218	4.043.847.290
Expenses of tools	2.426.586.673	3.256.259.529
Others	10.314.182.545	787.587.761
Long-term	159.877.137.770	160.078.792.772
Prepaid land rental	60.223.637.961	60.744.923.112
Others	99.653.499.809	99.333.869.660
Total	172.617.906.988	164.122.640.062

13. Goodwill

	Ending balance	Beginning balance
Goodwill	79.029.495.615	70.600.416.498
Total	79.029.495.615	70.600.416.498

14. Short-term trade payables

	Ending balance	Beginning balance
Related party	1.194.347.111	1.223.158.168
Bio-Pharmachemie Joint Venture Company	1.194.347.111	1.223.158.168
Other suppliers	358.654.794.458	223.324.249.828
Others	358.654.794.458	223.324.249.828
Total	359.849.141.569	224.547.407.996

15. Taxes and other receivables/obligations to the State Budget

	Ending balance		Beginning balance	
	Payables	Receivables	Payables	Receivables
VAT	5.271.221.666	-	5.153.328.997	-
Corporate income tax	9.113.028.227	19.312.982.095	16.683.688.905	19.312.982.095
Personal income tax	2.066.886.670	122.689.751	2.008.102.163	122.689.751
Others	-	524.957.439	281.387.061	445.764.951
Total	16.451.136.563	19.960.629.285	24.126.507.126	19.881.436.797

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Notes to the Consolidated Financial Statements (cont.)

16. Accrued expenses

	Ending balance	Beginning balance
Short-term	106.122.365.248	84.911.322.384
Promotion expenses and trade discounts	69.465.012.007	51.057.927.237
Others	36.657.353.241	33.853.395.147
Total	106.122.365.248	84.911.322.384

17. Other payables

	Ending balance	Beginning balance
Short-term	75.654.999.535	75.751.598.909
Loan interest	63.086.278.339	63.131.468.630
Others	12.568.721.196	12.620.130.279
Long-term	280.000.000	280.000.000
Deposits received	280.000.000	280.000.000
Total	75.934.999.535	76.031.598.909

18. Borrowings and financial leases

	Ending balance		Beginning balance	
	Value	Recoverable value	Value	Recoverable value
Short-term borrowings	1.139.185.813.433	1.139.185.813.433	1.191.854.862.637	1.191.854.862.637
Short-term financial leases	4.498.579.292	4.498.579.292	5.234.159.196	5.234.159.196
Long-term financial leases	136.740.000	136.740.000	709.699.895	709.699.895
Total	1.143.821.132.725	1.143.821.132.725	1.197.798.721.728	1.197.798.721.728

19. Deferred income tax assets and Deferred income tax liabilities

Deferred income tax assets and deferred income tax liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred income taxes relate to the same taxation authority and same taxable unit.

	Ending balance	Beginning balance
Deferred income tax assets	9.770.801.727	9.688.449.234
Deferred income tax liabilities	(114.639.815.394)	(117.243.207.826)
Total	(104.869.013.667)	(107.554.758.592)

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20. 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
Beginning balance of the previous year	1.197.843.250.000	426.598.785.061	(3.772.154.614)	71.988.693.710	289.556.800.536	22.387.838.495	2.004.603.213.188
Profit in the previous year	-	-	-	-	193.000.491.882	23.428.997.762	216.429.489.644
Appropriation for funds	-	-	-	513.591.630	(13.486.433.014)	(1.914.372.616)	(14.887.214.000)
Disposal of subsidiary	-	-	-	-	(67.398.315.000)	(76.293.089)	(67.474.608.089)
Dividend and profit distribution	-	-	-	-	-	(10.687.111.378)	(10.687.111.378)
Other	-	-	-	-	129.227.386	271.908.957	401.136.343
Ending balance of the previous year	1.197.843.250.000	426.598.785.061	(3.772.154.614)	72.502.285.340	401.801.771.790	33.410.968.131	2.128.384.905.708
Beginning balance of the current year	1.197.843.250.000	426.598.785.061	(3.772.154.614)	72.502.285.340	401.801.771.790	33.410.968.131	2.128.384.905.708
Profit in the current year	-	-	-	-	45.750.100.151	10.015.172.374	55.765.272.525
Increase due to acquisition of a subsidiary	-	-	-	-	-	3.753.091.370	3.753.091.370
Other	-	-	-	-	(2.962.826.163)	-	(2.962.826.163)
Ending balance of the current year	1.197.843.250.000	426.598.785.061	(3.772.154.614)	72.502.285.340	444.589.045.778	47.179.231.875	2.184.940.443.440

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Notes to the Consolidated Financial Statements (cont.)**b. Details of capital contribution of the owners**

	<u>Ending balance</u>	<u>Beginning balance</u>
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. 07/2025/NQ-DHDCD-NCG dated 25 June 2025 of 2025 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 2024. On the other hand, the Parent Company approved the ESOP in 2025 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 2026.

c. Shares

	<u>Ending balance</u>	<u>Beginning balance</u>
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
- Preferred shares	-	-
Number of shares repurchased	-	-
Number of outstanding shares	119.784.325	119.784.325
- Common shares	119.784.325	119.784.325
- Preferred shares	-	-
Face value of outstanding shares	: 10.000 VND/share	

d. Dividends paid : None**21. Off-Balance Sheet items****Foreign currencies**

		<u>Ending balance</u>	<u>Beginning balance</u>
USD	Original currency	1.001.256,21	839.532,49

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED INCOME STATEMENT**1. Revenue from sales of goods and provisions of services****a. Revenue**

	<u>Accumulated from the beginning of the year</u>	
	<u>Current year</u>	<u>Previous year</u>
Revenue from sales of goods	1.403.681.590.550	1.186.836.182.820
Revenue from service provisions	1.936.897.550	1.171.846.262
Total	1.405.618.488.100	1.188.008.029.082

b. Revenue from sales of goods and provisions of services to related parties

Apart from sales of goods and service provisions to the joint ventures, associates presented in Note No. V.2. The Group has no sales of goods and service provisions to other related parties.

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Notes to the Consolidated Financial Statements (cont.)**2. Revenue deductions**

	Accumulated from the beginning of the year	
	Current year	Previous year
Trade discounts	105.443.479.954	86.352.184.057
Sales returns	2.995.852.488	650.220.491
Total	108.439.332.442	87.002.404.548

3. Cost of sales

	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of merchandise sold	296.847.822.452	169.516.245.636
Costs of finished goods sold	781.707.267.611	730.709.652.863
Costs of services provided	969.075.771	724.599.188
Allowance/(Reversal of allowance) for devaluation of inventories	61.990.420	(369.213.628)
Total	1.079.586.156.254	900.581.284.059

4. Financial income

	Accumulated from the beginning of the year	
	Current year	Previous year
Bank deposit interest, interest from lending	11.320.927.800	10.772.696.708
Exchange gain arising	1.479.429.963	1.134.062.418
In which: + Realised foreign exchange gain	1.224.042.450	633.608.155
+ Unrealised foreign exchange gain	255.387.513	500.454.263
Cash discount	302.384.325	219.638.225
Total	13.102.742.088	12.126.397.351

5. Financial expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Interest expenses	20.244.906.112	18.451.409.786
Cash discount	440.663.171	618.139.825
Exchange loss arising	1.082.179.727	3.217.198.988
In which: + Realised foreign exchange loss	1.082.179.727	3.217.198.988
Provision/(Reversal of provision) for investment loss	(1.670.012.556)	-
Others	2.859.033.256	1.446.822.458
Total	22.956.769.710	23.733.571.057

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Notes to the Consolidated Financial Statements (cont.)**6. Selling expenses and General and administration expenses**

		Accumulated from the beginning of the year	
		Current year	Previous year
a.	General and administration expenses	61.815.456.075	43.543.965.772
	Expenses for employees	28.442.347.723	24.826.527.451
	Allowance/(Reversal of allowance) for doubtful debts	14.384.991.250	27.697.280
	Other	18.988.117.102	18.689.741.041
b.	Selling expenses	83.871.167.288	71.095.576.873
	Expenses for employees	33.228.214.653	25.595.178.539
	Marketing, sales promotion and advertising costs	25.510.032.976	22.007.963.257
	Others	25.132.919.659	23.492.435.077

7. Earnings per share

		Accumulated from the beginning of the year	
		Current year	Previous year
	Profit/(loss) used to calculate basic/diluted earnings per share	45.750.100.151	68.272.516.060
	The weighted average number of ordinary shares outstanding during the period	119.784.325	119.784.325
	Basic/diluted earnings per share	382	570

8. Operating costs by factors

		Accumulated from the beginning of the year	
		Current year	Previous year
	Materials and supplies	661.274.747.490	614.725.503.936
	Labor costs	255.826.944.226	184.285.643.873
	Depreciation/amortization of fixed assets	21.999.817.989	24.050.003.966
	Expenses for external services	164.641.261.808	117.671.965.862
	Others	135.153.223.076	83.967.837.467
	Total	1.238.895.994.589	1.024.700.955.104

VII. OTHER DISCLOSURES**1. Transactions and balances with related parties****a. Transactions and balances with the key managers and their related individuals**

The key managers include the Board of Directors and the Executive Board (the Board of Management, the Chief Financial Officer, the Chief Accountant). The key managers' related individuals are their close family members.

Transactions and balances with the key managers and their related individuals: None.

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Notes to the Consolidated Financial Statements (cont.)**Remuneration of the key managers**

Name	Position	Income nature	Accumulated from the beginning of the year	
			Current year	Previous year
Remuneration to the Board of Directors				
Nguyen Hieu Liem	Chairman	Compensation	60.000.000	60.000.000
Nguyen Quang Phi Tin	Member	Compensation	-	45.000.000
Cong Huyen Ton Nu My Lien	Member	Compensation	45.000.000	-
Tran Thi Thu Thao	Independent member	Compensation	45.000.000	45.000.000
Remuneration to the Executive Board				
Cong Huyen Ton Nu My Lien	Chief Executive	Salary	1.191.278.902	-
Tran Manh Hao	Chief Executive	Salary	885.759.000	-
Nguyen Quang Phi Tin	Chief Executive	Salary	-	1.479.760.000
Do Thi My Nhung	Chief Accountant	Salary	311.929.000	200.960.000

b. Transactions and balances with other related parties*Transactions with other related parties*

Apart from transactions with the joint ventures and associates presented in Note No. V.2, the Group has no sales of goods and service provisions to other related parties which are not its joint ventures and associates. During a period, no other transactions between the Group and its other related parties which are not its joint ventures and associates.

Receivables from and payables to other related parties

The receivables from and payables to other related parties are presented in Notes No. V.3, V.14.

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Notes to the Consolidated Financial Statements (cont.)

2. Segment information

	Animal health	Animal feed and farm	Food	Others	Deductions	Total
Current year						
Net external sales	331.816.742.414	846.910.023.783	118.336.186.461	116.203.000	-	1.297.179.155.658
Net inter-segment sales	52.929.443.197	165.389.500	651.816.400	4.632.957.389	(58.379.606.486)	-
Total net sales	384.746.185.611	847.075.413.283	118.988.002.861	4.749.160.389	(58.379.606.486)	1.297.179.155.658
Costs of sales	312.540.158.623	743.743.981.238	72.386.470.693	2.054.399.915	(51.138.854.215)	1.079.586.156.254
Segment financial performance	72.206.026.988	103.331.432.045	46.601.532.168	2.694.760.474	(7.240.752.271)	217.592.999.404
Expenses not attributable to segments						(145.686.623.363)
Operating profit						71.906.376.041
Financial income						13.102.742.088
Financial expenses						(22.956.769.710)
Gain or loss in joint ventures and associates	5.877.592.720	-	-	-	-	5.877.592.720
Other income						1.633.490.786
Other expenses						(757.159.542)
Current corporate income tax						(12.684.039.437)
Deferred corporate income tax						(356.960.421)
Profit after tax						55.765.272.525

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Notes to the Consolidated Financial Statements (cont.)

	Animal health	Animal feed and farm	Food	Others	Deductions	Total
Previous year						
Net external sales	214.009.959.211	784.584.260.279	102.095.002.582	316.402.462	-	1.101.005.624.534
Net inter-segment sales	36.255.751.825	56.142.410	460.029.204	5.811.601.199	(42.583.524.638)	-
Total net sales	250.265.711.036	784.640.402.689	102.555.031.786	6.128.003.661	(42.583.524.638)	1.101.005.624.534
Costs of sales	201.301.110.636	672.600.615.275	66.279.412.570	1.677.479.634	(41.277.334.056)	900.581.284.059
Segment financial performance	48.964.600.400	112.039.787.414	36.275.619.216	4.450.524.027	(1.306.190.582)	200.424.340.475
Expenses not attributable to segments					(114.639.542.645)	
Operating profit						85.784.797.830
Financial income						12.126.397.351
Financial expenses						(23.733.571.057)
Gain or loss in joint ventures and associates	3.226.708.396	-	-	-	-	3.226.708.396
Other income						150.069.472
Other expenses						(198.422.754)
Current corporate income tax						(6.213.609.864)
Deferred corporate income tax						331.105.729
Profit after tax						71.473.475.103

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Notes to the Consolidated Financial Statements (cont.)

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

	Animal health	Animal feed and farm	Food	Others	Deductions	Total
Ending balance						
Direct assets of segment	953.558.741.323	2.054.366.311.959	1.167.527.144.262	-	(2.261.962.565.498)	1.913.489.632.046
Allocated assets	-	-	-	-	-	-
Unallocated assets	-	-	-	-	-	2.156.132.496.086
Total assets						4.069.622.128.132
Direct liabilities of segment	352.607.056.648	906.320.604.718	244.740.559.354	-	45.120.934.153	1.548.789.154.873
Allocated liabilities	-	-	-	-	-	-
Unallocated liabilities	-	-	-	-	-	335.892.529.819
Total liabilities						1.884.681.684.692
Beginning balance						
Direct assets of segment	851.894.463.086	2.052.891.539.777	1.091.693.304.290	-	(2.235.819.787.889)	1.760.659.519.264
Allocated assets	-	-	-	-	-	-
Unallocated assets	-	-	-	-	-	2.168.378.242.176
Total assets						3.929.037.761.440
Direct liabilities of segment	278.805.235.242	943.175.698.263	181.710.490.199	-	64.116.795.753	1.467.808.219.457
Allocated liabilities	-	-	-	-	-	-
Unallocated liabilities	-	-	-	-	-	332.844.636.275
Total liabilities						1.800.652.855.732

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Notes to the Consolidated Financial Statements (cont.)

3. Subsequent events

The Company's Board of Management confirms that there have been no other significant events occurring after 31 March 2026 and up to the date of this report that require adjustments to or disclosures in the consolidated financial statements.



Do Thi My Nhung
Chief Accountant cum Preparer

Prepared on 30 April 2026



Nguyễn Hiếu Liêm
Chairman of the Board cum
Legal representative

