

No: 77 TB/DLS-HĐQT

Lam Son, dated April 28, 2026

PERIODIC INFORMATION DISCLOSURE

To: - The State Securities Commission
- The Hochiminh Stock Exchange

1. Name of Organization:

LAM SON SUGAR CANE JOINT STOCK CORPORATION

- Stock code: LSS
- Address: 388 Le Thai Tong, Lam Son Commune, Thanh Hoa Province
- Tel: 02378.99.66.67 Fax: 02373.834.092
- E-mail:

2. Content of Information disclosure:

Lam Son Sugar Cane Joint Stock Corporation announces its Separate and Consolidated Financial Reports for the third quarter of the fiscal year from July 1, 2025 to June 30, 2026; Attached is an explanation of the reasons for the fluctuation in profit after corporate income tax in the business performance report compared to the same period last year.

3. This information was published on the Company's website on April 28, 2026, as the link: <http://www.lasuco.vn/>

We hereby certify that the information disclosed above is true and accurate, and we take full responsibility before the law for the content of the disclosed information.

Attached documents:

1. Separate and Consolidated Financial Reports for the third quarter of the fiscal year from July 1, 2025 to June 30, 2026.
2. Explanation of the difference in profit after corporate income tax compared to the same period last year.

Legal Representative

(Signed, full name, position, seal)



CHỦ TỊCH HĐQT
Lê Văn Tân

CONSOLIDATED FINANCIAL STATEMENTS

FROM JANUARY 1, 2026 TO MARCH 31, 2026

(FISCAL YEAR FROM JULY 01, 2025 TO JUNE 30, 2026)

LAM SON SUGAR CANE JOINT STOCK CORPORATION



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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at March 31, 2026

Calculation unit: VND

ASSETS	Code	Note	Ending balance	First year balance
A - CURRENT ASSETS	100		2.308.326.914.937	2.077.140.243.707
I. Cash and cash equivalents	110	V.1	42.409.776.532	35.148.470.554
1. Cash	111		19.010.531.339	20.638.708.014
2. Cash equivalents	112		23.399.245.193	14.509.762.540
II. Short-term investments	120	V.2	116.414.405.518	89.736.222.328
1. Trading securities	121		-	-
2. Provision for diminution in value of trading securities (*)	122		-	-
3. Held-to-maturity investments	123		116.414.405.518	89.736.222.328
III. Short-term receivables	130		230.536.563.758	264.161.974.224
1. Short-term trade receivables	131	V.3	123.106.040.015	58.897.345.572
2. Short-term prepayments to suppliers	132	V.4	73.667.323.583	181.021.581.310
3. Short-term intra-company receivables	133		-	-
4. Receivables according to the progress of construction contracts	134		-	-
5. Short-term loan receivables	135		230.000.000	230.000.000
6. Other short-term receivables	136	V.5	74.916.882.226	65.383.971.808
7. Provision for short-term doubtful debts (*)	137		(41.383.682.066)	(41.370.924.466)
8. Shortage of assets awaiting resolution	139		-	-
IV. Inventories	140		1.902.800.881.779	1.686.761.819.344
1. Inventories	141	V.6	1.914.084.370.052	1.703.152.874.678
2. Provision for devaluation of inventories (*)	149	V.7	(11.283.488.273)	(16.391.055.334)
V. Other short-term assets	150		16.165.287.350	1.331.757.257
1. Short-term prepaid expenses	151	V.8	15.642.188.131	731.753.686
2. Deductible value added tax	152		434.218.901	477.558.449
3. Taxes and other receivables from the State budget	153	V.9	88.880.318	122.445.122
4. Purchase and resale of Government bonds	154		-	-
5. Other current assets	155		-	-

LAM SON SUGAR CANE JOINT STOCK CORPORATION
Address: 388 Le Thai Tong, Lam Son Commune, Thanh Hoa Province
CONSOLIDATED FINANCIAL STATEMENTS

Quarter III- For the Fiscal Year from July 1, 2025 to June 30, 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

ASSETS	Code	Note	Ending balance	First year balance
B - NON-CURRENT ASSETS	200		1.247.699.666.989	1.334.123.167.770
I. Long-term receivables	210		691.845.044	100.000.000
1. Long-term trade receivables	211		-	-
2. Long-term prepayment to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Long-term loans receivables	215		70.000.000	100.000.000
6. Other long-term receivables	216		644.345.044	22.500.000
7. Provision for long-term doubtful debts (*)	219		(22.500.000)	(22.500.000)
II. Fixed assets	220		756.062.764.999	839.310.154.172
1. Tangible fixed assets	221	V.10	715.812.381.652	797.425.716.046
<i>Historical cost</i>	222		3.157.598.267.581	3.135.140.093.010
<i>Accumulated depreciation</i>	223		(2.441.785.885.929)	(2.337.714.376.964)
2. Finance lease fixed assets	224		-	-
<i>Historical cost</i>	225		-	-
<i>Accumulated depreciation</i>	226		-	-
3. Intangible fixed assets	227	V.11	40.250.383.347	41.884.438.126
<i>Historical cost</i>	228		52.258.456.172	52.258.456.172
<i>Accumulated depreciation</i>	229		(12.008.072.825)	(10.374.018.046)
III. Investment properties	230		-	-
Historical cost	231		-	-
Accumulated depreciation	232		-	-
IV. Long-term assets in progress	240		342.376.582.153	321.929.881.981
1. Long-term work in progress	241		-	-
2. Construction in progress	242	V.12	342.376.582.153	321.929.881.981
V. Long-term investments	250		85.835.554.236	107.990.013.263
1. Investments in subsidiaries	251		-	-
2. Investments in joint-ventures and associates	252		-	-
3. Equity investments in other entities	253	V.13	6.251.145.800	6.251.145.800
4. Provision for devaluation of long-term investments	254	V.13	(415.591.564)	(415.591.564)
5. Held-to-maturity investments	255	V.13	80.000.000.000	102.154.459.027
VI. Other long-term assets	260		62.732.920.557	64.793.118.354
1. Long-term prepaid expenses	261	V.14	62.732.920.557	64.793.118.354
2. Deferred income tax assets	262		-	-
3. Long-term equipment, supplies and spare parts	263		-	-
4. Other long-term assets	268		-	-
5. Goodwill	269		-	-
TOTAL ASSETS	270		3.556.026.581.926	3.411.263.411.477

LAM SON SUGAR CANE JOINT STOCK CORPORATION
Address: 388 Le Thai Tong, Lam Son Commune, Thanh Hoa Province
CONSOLIDATED FINANCIAL STATEMENTS
Quarter III- For the Fiscal Year from July 1, 2025 to June 30, 2026
CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

CAPITAL	Code	Note	Ending balance	First year balance
C - LIABILITIES	300		1.732.597.342.824	1.583.644.369.257
I. Current liabilities	310		1.705.478.730.361	1.557.036.193.861
1. Short-term trade payables	311	V.15	143.117.280.631	65.839.860.196
2. Short-term prepayments from customers	312		218.931.488.905	84.763.552.020
3. Taxes and other payables to State budget	313	V.16	23.063.235.857	37.905.771.251
4. Payables to employees	314		17.736.655.477	21.447.029.579
5. Short-term accrued expenses	315	V.17	47.123.598.492	23.156.621.720
6. Short-term intra-company payables	316		-	-
7. Payables according to the progress of construction contracts	317		-	-
8. Short-term unearned revenue	318		-	-
9. Other short-term payables	319	V.18	79.360.919.139	22.675.887.656
10. Short-term borrowings and finance lease liabilities	320	V.19	1.118.967.716.177	1.245.974.698.852
11. Provisions for short-term payables	321		-	-
12. Bonus and welfare fund	322		57.177.835.683	55.272.772.587
13. Price stabilization fund	323		-	-
14. Purchase and resale of Government bonds	324		-	-
II. Non-current liabilities	330		27.118.612.463	26.608.175.396
1. Long-term trade payables	331		-	-
2. Long-term prepayments from customers	332		-	-
3. Long-term accrued expenses	333		-	-
4. Intra-company payables for operating capital received	334		-	-
5. Long-term intra-company payables	335		-	-
6. Long-term unearned revenue	336		-	-
7. Other long-term payables	337		1.000.000.000	1.000.000.000
8. Long-term borrowings and finance lease liabilities	338	V.20	5.735.000.000	3.735.000.000
9. Convertible bonds	339		-	-
10. Preference shares	340		-	-
11. Deferred income tax liabilities	341		-	-
12. Provisions for long-term payables	342		-	-
13. Science and technology development fund	343		20.383.612.463	21.873.175.396

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CONSOLIDATED FINANCIAL STATEMENTS
Quarter III- For the Fiscal Year from July 1, 2025 to June 30, 2026
CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

CAPITAL	Code	Note	Ending balance	First year balance
D - OWNER'S EQUITY	400		1.823.429.239.102	1.827.619.042.220
I. Owner's equity	410		1.820.454.330.569	1.823.987.843.712
1. Contributed capital	411	V.21	900.265.920.000	857.416.230.000
- Ordinary shares with voting rights	411a		900.265.920.000	857.416.230.000
- Preference shares	411b		-	-
2. Share premium	412	V.21	191.455.332.801	191.455.332.801
3. Conversion options on convertible bonds	413		-	-
4. Other capital	414		-	-
5. Treasury shares	415	V.21	-	-
6. Differences upon asset revaluation	416		-	-
7. Exchange rate differences	417		-	-
8. Development and investment funds	418	V.21	621.916.911.961	610.792.398.400
9. Enterprise reorganization assistance fund	419		-	-
10. Other reserves	420	V.21	-	-
11. Retained earnings	421	V.21	67.966.892.941	127.170.862.755
- Retained earnings accumulated till the end of the previous period	421a		19.201.334.134	11.098.046.884
- Retained earnings of the current period	421b		48.765.558.807	116.072.815.871
12. Capital expenditure fund	422		-	-
13. Non-Controlling Interest	429	V.21	38.849.272.866	37.153.019.756
II. Non-business funds and other funds	430		2.974.908.533	3.631.198.508
1. Non-business funds	431	V.22	-	-
2. Funds that form fixed assets	432	V.22	2.974.908.533	3.631.198.508
TOTAL CAPITAL	440		3.556.026.581.926	3.411.263.411.477

Preparer



Nguyen Thi Tu

Chief Accountant



Do Thi Thanh Ha

Created on April 28, 2026

General Director



Le Van Phuong

LAM SON SUGAR CANE JOINT STOCK CORPORATION

Address: 388 Le Thai Tong, Lam Son Commune, Thanh Hoa Province

CONSOLIDATED FINANCIAL STATEMENTS

Quarter III- For the Fiscal Year from July 1, 2025 to June 30, 2026

CONSOLIDATED STATEMENT OF INCOME
Quarter III - For the period from July 1, 2025 to June 30, 2026

Calculation unit: VND

ITEMS	Code	Note	Quarter III		Accumulated from July 1 to March 31	
			This year	Last year	This year	Last year
1 Revenue from sales of goods and rendering of services	1	VI.1	673.984.809.891	595.350.297.866	1.626.345.923.288	1.664.160.822.714
2 Revenue deductions	2	VI.1	-	-	-	-
3 Net revenue from sales of goods and rendering of services	10	VI.1	673.984.809.891	595.350.297.866	1.626.345.923.288	1.664.160.822.714
4 Cost of goods sold	11	VI.2	615.265.348.643	513.111.827.972	1.445.827.069.534	1.470.988.863.503
5 Gross profit from sales of goods and rendering of services	20		58.719.461.248	82.238.469.894	180.518.853.754	193.171.959.211
6 Financial income	21	VI.3	2.941.899.514	3.981.624.632	8.354.261.993	12.684.994.877
7 Financial expense	22	VI.4	16.733.266.047	16.927.313.285	51.891.747.906	42.895.944.423
<i>In which: Interest expense</i>	23		<i>16.722.890.525</i>	<i>16.373.417.587</i>	<i>50.068.779.066</i>	<i>36.821.370.412</i>
8 Share of joint ventures and associates' profit or loss	24		-	-	-	-
9 Selling expense	25	VI.5	19.508.878.361	24.853.245.696	41.034.650.291	52.871.765.713
10 General and administrative expense	26	VI.6	11.638.522.490	14.030.827.749	33.496.603.874	34.285.192.176
11 Net profit from operating activities	30		13.780.693.864	30.408.707.796	62.450.113.676	75.804.051.776
12 Other income	31		12.960.167	124.142.193	1.880.040.381	1.283.853.078
13 Other expense	32		1.076.093.545	550.452.766	3.723.758.100	1.172.433.349
14 Other profit	40		(1.063.133.378)	(426.310.573)	(1.843.717.719)	111.419.729
15 Total net profit before tax	50		12.717.560.486	29.982.397.223	60.606.395.957	75.915.471.505

LAM SON SUGAR CANE JOINT STOCK CORPORATION

Address: 388 Le Thai Tong, Lam Son Commune, Thanh Hoa Province

CONSOLIDATED FINANCIAL STATEMENTS

Quarter III- For the Fiscal Year from July 1, 2025 to June 30, 2026

Consolidated Statement Of Income (continued)

16	Current corporate income tax expense	51	2.110.439.278	5.218.867.452	10.144.584.039	12.184.171.460
17	Deferred corporate income tax expense	52	-	-	-	122.037.536
18	Profit after corporate income tax	60	<u>10.607.121.208</u>	<u>24.763.529.771</u>	<u>50.461.811.918</u>	<u>63.609.262.509</u>
19	Profit after tax attributable to owners of the parent	61	7.604.262.477	19.114.418.061	48.765.558.807	58.484.200.527
20	Profit after tax attributable to non-controlling interests	62	3.002.858.731	5.649.111.710	1.696.253.111	5.125.061.982

Preparer**Nguyen Thi Tu****Chief Accountant****Do Thi Thanh Ha***Created on April 28, 2026***General Director****Le Van Phuong**

CONSOLIDATED STATEMENT OF CASH FLOWS

(Indirect method)

Period from July 1, 2025 to March 31, 2026

Calculation unit: VND

ITEMS	Code	Note	Period from July 1 to March 31	
			This year	Last year
I. Cash flows from operating activities				
1. Profits before tax	1		60.606.395.957	75.915.471.505
2. Adjustment for:				
- Depreciation and amortization of fixed assets	2		115.258.468.407	110.820.549.092
- Provisions	3		(5.094.809.461)	(12.613.280.192)
- Exchange gains, losses from retranslation of monetary items denominated in foreign currency	4		-	-
- Gains, loss from investment	5		(7.701.587.959)	(9.782.494.933)
- Interest expense	6		50.068.779.066	36.821.370.412
- Other adjustments	7		-	-
3. Operating profit before changes in working capital	8		213.137.246.010	201.161.615.884
- Increase/Decrease in receivables	9		29.400.606.834	162.878.913.663
- Increase/Decrease in inventories	10		(210.931.495.375)	(869.593.667.826)
- Increase/Decrease in payables (excluding interest	11		232.852.660.752	163.208.463.917
- Increase/Decrease in prepaid expenses	12		(12.850.236.648)	(4.814.914.297)
- Increase/Decrease in trading securities	13		-	-
- Interest paid	14		(49.926.431.667)	(36.556.154.612)
- Corporate income tax paid	15		(23.172.530.908)	(20.037.049.329)
- Other receipts from operating activities	16		-	-
- Other payments on operating activities	17		(656.289.975)	5.584.726.855
Net cash flow from operating activities	20		177.853.529.023	(398.168.065.745)
II. Cash flows from investing activities				
1. Purchase or construction of fixed assets and other long-term assets	21		(55.530.352.254)	(65.009.607.535)
2. Proceeds from disposals of fixed assets and other long-term assets	22		2.346.584.083	-
3. Loans and purchase of debt instruments from other entities	23		(1.108.082.144)	(18.609.938.341)
4. Collection of loans and resale of debt instrument of other entities	24		(1.845.196.272)	52.130.000.000
5. Equity investments in other entities	25		-	-
6. Proceeds from equity investment in other entities	26		-	-
7. Interest and dividend received	27		10.554.236.317	4.743.369.890
Net cash flow from investing activities	30		(45.582.810.270)	(26.746.175.986)

LAM SON SUGAR CANE JOINT STOCK CORPORATION
Address: 388 Le Thai Tong, Lam Son Commune, Thanh Hoa Province
CONSOLIDATED FINANCIAL STATEMENTS
Quarter III- For the Fiscal Year from July 1, 2025 to June 30, 2026
CONSOLIDATED STATEMENT OF CASH FLOWS (continued)

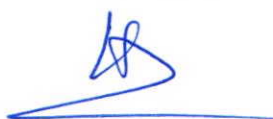
ITEMS	Code	Note	Period from July 1 to March 31	
			This year	Last year
III. Cash flows from financing activities				
1. Proceeds from issuance of shares and receipt of contributed capital	31		-	-
2. Repayment of capital contributions and repurchase of stock issued	32		-	-
3. Proceeds from borrowings	33		1.776.124.034.835	1.791.069.308.503
4. Repayment of principal	34		(1.901.131.017.510)	(1.354.254.189.052)
5. Repayment of financial principal	35		-	-
6. Dividends or profits paid to owners	36		(2.430.100)	-
Net cash flow from financing activities	40		(125.009.412.775)	436.815.119.451
Net cash flows in the period	50		7.261.305.978	11.900.877.720
Cash and cash equivalents at the beginning of the period	60	V.1	35.148.470.554	61.218.609.271
Effect of exchange rate fluctuations	61		-	-
Cash and cash equivalents at the end of the period	70	V.1	42.409.776.532	73.119.486.991

Preparer



Nguyen Thi Tu

Chief Accountant



Do Thi Thanh Ha

Created on April 28, 2026

General Director



Le Van Phuong

LAM SON SUGAR CANE JOINT STOCK CORPORATION

Address: 388 Le Thai Tong, Lam Son Commune, Thanh Hoa Province

CONSOLIDATED FINANCIAL STATEMENT

Quarter III - For the Fiscal Year from July 1, 2025 to June 30, 2026

Notes to the Consolidated Financial Statement**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT****I. THE COMPANY**

1. **Form of Capital Ownership:** Joint Stock Company
2. **Business Field** : Manufacturing - Processing, Services, Trade
3. **Business Sectors** : Sugar, alcohol, alcoholic and non-alcoholic beverages industry; Processing of by-products from sugar, agriculture, forestry, and animal feed; Transport, mechanical services, and supply of raw materials; Production and supply of seeds, livestock, and product consumption; Dairy farming, milk processing, beef cattle farming, processing of rubber products, carton packaging paper, commercial trading, and food & beverage services; Import and export of the above products, fixed assets, machinery, equipment, materials, and spare parts for business operations; Real estate business with ownership or leasing rights; Production and business of CO₂ (gas, liquid, solid); Agricultural and industrial scientific research and development; Clean water supply for production and daily use; Machinery repair and processing services; Land preparation services for agriculture and forestry.
4. **Subsidiaries:**

All subsidiaries' financial data are consolidated in the Consolidated Financial Statements for the Quarter III of the fiscal year ending on June 30, 2026. The list of subsidiaries, their addresses, control rights, and the company's interest ratio are as follows:

Name of subsidiaries	Address	Voting Rights (%)	Equity Interest The Company (%)
1. Lam Son Fertilizer Joint Stock Company	Da Dung Village, Sao Vang Commune, Thanh Hoa Province	88	43,59
2. Lam Son-Sao Vang Company Limited	Zone 1, Sao Vang Commune, Thanh Hoa Province	100	100
3. Lam Son - Ba Thuoc Investment and Development Joint Stock Company	Street 3, Ba Thuoc Commune, Thanh Hoa Province	100	100
4. Tam Phu Hung High-Tech Food Company Limited	Industrial Cluster National Highway 45, Thieu Hoa Commune, Thanh Hoa Province	100	100
5. Thanh An – Lam Son Co., Ltd	Ban Lake Area, Lang May Village, Lam Son Commune, Thanh Hoa Province.	100	100

LAM SON SUGAR CANE JOINT STOCK CORPORATION

Address: 388 Le Thai Tong, Lam Son Commune, Thanh Hoa Province

CONSOLIDATED FINANCIAL STATEMENT

Quarter III - For the Fiscal Year from July 1, 2025 to June 30, 2026

Notes to the Consolidated Financial Statement

6. Lam Son Sugar Cane High Tech Agro Co., Ltd	Zone 6, Lam Son Commune, Thanh Hoa Province	100	100
7. Lam Son Trading and Exim Co., Ltd	Zone 6, Lam Son Commune, Thanh Hoa Province	100	100
8. Thanh Tam Travel Co.,Ltd	Zone 6, Lam Son Commune, Thanh Hoa Province	100	100

II. FISCAL YEAR, ACCOUNTING CURRENCY**1. Fiscal Year**

Based on the Resolution of the General Meeting of Shareholders No. 466NQ/2015/DLS – ĐHĐCĐ dated August 3, 2015, which resolved to change the fiscal year from the calendar year (from January 1 to December 31 yearly) to the fiscal year starting from July 1 of the current year to June 30 of the following year. The fiscal year 2025/2026 will start from July 1, 2025, to June 30, 2026.

2. The accounting currency is Vietnam dong (VND).**III. ACCOUNTING STANDARDS AND SYSTEM****1. Applied Accounting Policies**

The company applies the Vietnamese Enterprise Accounting System in accordance with Circular No. 200/2014/TT-BTC dated December 22, 2014, issued by the Ministry of Finance, which guides the enterprise accounting system, and Circular No. 202/2014/TT-BTC dated December 22, 2014, issued by the Ministry of Finance, which provides guidance on the preparation and presentation of consolidated financial statements.

2. Statement of Compliance with Accounting Standards and Accounting Policies

The Board of Directors ensures full compliance with the requirements of the current Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System in the preparation of the Consolidated Financial Statement.

3. Applied Accounting documentation system

The company applied the general journal accounting documentation system on computer software (Enterprise Resource Planning - ERP system - Oracle Netsuite).

IV. ACCOUNTING POLICIES**1. Basis of Preparation of Consolidated Financial Statement**

The consolidated financial statements are prepared based on the financial statements of the company and the financial statements of all subsidiaries controlled by the company. Control is achieved when the company has the ability to control the financial policies and activities of the investee companies in order to derive benefits from their operations.

LAM SON SUGAR CANE JOINT STOCK CORPORATION

Address: 388 Le Thai Tong, Lam Son Commune, Thanh Hoa Province

CONSOLIDATED FINANCIAL STATEMENT

Quarter III - For the Fiscal Year from July 1, 2025 to June 30, 2026

Notes to the Consolidated Financial Statement

Where necessary, the financial statements of subsidiaries are adjusted to ensure that accounting policies applied at the company and the other subsidiaries are consistent.

All transactions and balances between companies within the same group are eliminated in the consolidation process.

The minority interest in the net assets of the consolidated subsidiary is presented as a separate item, distinct from the equity of the company's shareholders. The minority interest includes the value of the minority shareholders' interests at the date of the initial business combination and the portion of the minority interest in the changes in total equity since the date of the business combination. Losses attributable to the minority interest in excess of their equity in the subsidiary's total equity are charged against the company's interest unless the minority shareholders have a binding obligation and the ability to cover such losses.

1.1 Consolidated Balance Sheet:

The consolidated balance sheet is prepared by consolidating the balance sheets of the company and subsidiaries, item by item, according to the equivalent categories of assets, liabilities, and equity, based on the following principles:

- For items of the balance sheet that do not require adjustments, they are directly added to determine the equivalent items of the consolidated balance sheet.
- For items that require adjustments, adjustments are made first, and then the items are consolidated and presented on the consolidated balance sheet. The adjusted items related to the consolidated balance sheet include:
 - + The company's investments in subsidiaries;
 - + Minority interests;
 - + Intercompany receivables and payables between entities within the group;
 - + Unrealized internal profits and losses;
 - + Joint venture and associate equity contributions adjusted according to the equity method.

1.2 Consolidated Income Statement:

The consolidated income statement is prepared by consolidating the income statements of the company and the subsidiaries within the group on an item-by-item basis by adding equivalent items according to the following principles:

- For items that do not require adjustments, they are directly added to determine the equivalent items of the consolidated income statement.
- For items that require adjustments, the adjustments are made first, and then the items are consolidated and presented in the consolidated income statement. The adjusted items related to the consolidation of the income statement include:
 - Revenue, cost of goods sold, intercompany profits and losses within the group;
 - Unrealized internal profits and losses;
 - Minority interest in net income after corporate income tax;
 - Corporate income tax.

1.3 Consolidated Cash Flow Statement:

The consolidated cash flow statement is prepared by consolidating the cash flow statements of the company and its subsidiaries.

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2. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank deposits, cash in transit, and short-term investments with a maturity or redemption period of no more than 3 months from the date of investment, easily convertible into a known amount of cash, and subject to insignificant risk of changes in value.

3. Inventories

Inventories are recognized at cost. The cost of inventories includes purchase costs, processing costs, and other directly attributable costs incurred to bring the inventories to their current location and condition.

The cost of inventories is determined using the weighted average method and is recorded using the perpetual inventory method.

A provision for inventory write-down is recognized when the cost exceeds the net realizable value. The net realizable value is the estimated selling price of the inventories less the estimated costs to complete the product and the estimated costs necessary to sell them.

4. Trade receivables and other receivables

Trade receivables and other receivables are recognized based on invoices and supporting documents. A provision for doubtful receivables is established based on an assessment of the recoverability of each outstanding debt.

5. Tangible fixed assets

Fixed assets are presented at cost less accumulated depreciation. The cost of fixed assets includes all expenses incurred by the company to acquire the asset and bring it to a condition where it is ready for use. Costs incurred after initial recognition are added to the cost of the fixed asset only if these costs are expected to increase future economic benefits from the use of the asset. Costs that do not meet this condition are recognized as expenses in the period incurred.

When a fixed asset is sold or disposed of, the cost and accumulated depreciation are written off, and any gain or loss arising from the disposal is recognized in income or expenses for the period.

Fixed assets are depreciated using the straight-line method based on the estimated useful life. The depreciation periods for different types of fixed assets are as follows:

<u>Types of fixed assets</u>	<u>Number of years</u>
Buildings and Structures	10 – 50
Machinery and Equipment	04 – 15
Transport and Transmission Equipment	10 – 30
Management Equipment and Tools	04 – 10

6. Intangible fixed assets

Land Use Rights

Land use rights represent all actual costs incurred by the company directly related to the land, including expenses for acquiring land use rights, compensation costs, site clearance, land leveling, and registration fees, among others. Land use rights are depreciated based on the land's usage period.

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Computer Software

Computer software represents all costs incurred by the company up to the point when the software is ready for use. Computer software is depreciated over a period of 8 years.

7. Borrowing Costs

Borrowing costs are recognized as expenses in the period incurred. If the borrowing costs are directly related to the construction or production of assets under development that require a long enough period (over 12 months) to be ready for use as intended or for sale, these borrowing costs are capitalized.

8. Financial Investments

Investments in subsidiaries are eliminated when preparing the consolidated financial statements. Investments in associates are adjusted using the equity method. Investments in securities and other investments are recognized at cost.

A provision for the decline in the value of securities is made for each type of security traded on the market where its market price has fallen below the carrying amount in the books. A provision for loss on financial investments in other economic entities is made when these entities incur losses (except in cases where the loss is part of a planned loss identified in the business plan before the investment), with the provision corresponding to the company's ownership interest in these entities.

When an investment is disposed of, the difference between the net liquidation value and the carrying value is recognized as income or expense for the period.

9. Long-term prepaid expenses

Tools and equipment

Tools and equipment that have been put into use are allocated as expenses in the period using the straight-line method, with the allocation period not exceeding 2 years.

Prepaid land lease, prepaid warehouse lease

Prepaid land lease represents the lease payments made for the land that the company is using. The land lease is allocated over the lease term specified in the land lease contract.

10. Accrued expenses

Accrued expenses are recognized based on reasonable estimates of the amounts payable for goods and services used during the period.

11. Business capital - funds

The company's business capital includes:

- Owner's equity: recognized based on the actual amount invested by the shareholders.
- Share premium: the difference arising from issuing shares at a price higher than their nominal value.

The funds are established and used in accordance with the company's charter.

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12. Treasury share

When shares in the equity are repurchased, the amount paid, including any transaction-related costs, is recognized as treasury stock and is reflected as a deduction from equity.

13. Corporate income tax

Based on Clause 3 - Article 19 of Government Decree No. 320/2025/ND-CP dated December 15, 2025, detailing some provisions and measures to organize and guide the implementation of the Corporate Income Tax Law No. 67/2025/QH15, the company is subject to a preferential corporate income tax rate of 15% on taxable income from processing sugar and sugar by-products from sugarcane (agricultural, forestry, and aquatic products).

Corporate income tax expenses for the period include current income tax and deferred income tax.

Current income tax is calculated based on taxable income for the period, using the tax rate applicable at the end of the period. The difference between taxable income and accounting profit is due to temporary differences between tax and accounting, as well as adjustments for income and expenses that are either non-taxable or non-deductible.

Deferred income tax is the tax that will be payable or refunded due to temporary differences between the carrying value of assets and liabilities for financial reporting purposes and their tax values. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized only when it is probable that there will be sufficient taxable profits in the future to utilize the temporary differences that can be deducted.

The carrying value of deferred tax assets is reviewed at the end of each financial year and will be reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow the benefit of some or all of the deferred tax asset to be utilized.

Deferred tax assets and deferred tax liabilities are determined using the tax rates that are expected to apply in the years when the asset is recovered or the liability is settled, based on the tax rates enacted at the end of the financial year. Deferred income tax is recognized in the income statement, unless it relates to items recognized directly in equity, in which case the deferred tax is recognized directly in equity.

14. Foreign currency transactions

Transactions arising in foreign currencies are converted at the exchange rate on the transaction date. The balances of monetary items denominated in foreign currencies at the end of the period are translated at the exchange rate at the end of the period.

Exchange rate differences arising during the period and those arising from the revaluation of monetary items denominated in foreign currencies at the end of the period are recognized in income or expense for the period.

15. Revenue Recognition Principles

Revenue from the sale of goods or finished products is recognized when the majority of risks and benefits associated with ownership of the goods are transferred to the buyer and there is no significant uncertainty regarding payment, related costs, or the possibility of returns.

Revenue from providing services is recognized when there are no significant uncertainties related to payment or associated costs. In cases where services are performed over multiple accounting periods,

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revenue for each period is recognized based on the completion percentage of the service at the end of the period.

Interest income, dividends, and profit sharing are recognized when the company has the ability to obtain economic benefits from the transaction, and the revenue is reasonably certain. Interest is recognized on a time basis using the rate applicable to each period. Dividends and profit sharing are recognized when shareholders are entitled to receive dividends, or when the contributing parties are entitled to receive profits from their investment.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED BALANCE SHEET**1. Cash and Cash Equivalents**

	<u>Ending balance</u>	<u>Beginning balance</u>
Cash on hand	3.141.577.757	1.257.172.978
Cash at Bank	15.868.953.582	19.381.535.036
Cash Equivalents	23.399.245.193	14.509.762.540
Total	<u>42.409.776.532</u>	<u>35.148.470.554</u>

2. Short-term investment

	<u>Ending balance</u>	<u>Beginning balance</u>
Trading securities	-	-
Held-to-maturity investments	116.414.405.518	89.736.222.328
Total	<u>116.414.405.518</u>	<u>89.736.222.328</u>

3. Short-term receivables

	<u>Ending balance</u>	<u>Beginning balance</u>
Short-term receivables:	113.173.432.015	48.964.737.572
- <i>Suntory Pepsico Vietnam Co., Ltd. Bac Ninh Province Branch</i>	48.510.316.800	-
- <i>Phuong Huy Linh Company Limited</i>	217.016.544	-
- <i>Electricity trading company</i>	1.392.946.498	2.932.884.839
- <i>Ms. Nguyen Thi Phuong Thanh</i>	2.933.000.000	2.933.000.000
- <i>Other customers</i>	60.120.152.173	43.098.852.733
Related parties:	9.932.608.000	9.932.608.000
- <i>Swedish-Vietnamese Liquor Joint Stock Company</i>	2.921.603.000	2.921.603.000
- <i>Nong Cong Sugarcane Joint Stock Company</i>	6.242.716.500	6.242.716.500
- <i>Lam Son Sugarcane Association</i>	768.288.500	768.288.500
Total	<u>123.106.040.015</u>	<u>58.897.345.572</u>

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Notes to the Consolidated Financial Statement**4. Short-term prepayments to suppliers**

	Ending balance	Beginning balance
Short-term prepayments to suppliers:	67.033.050.575	174.387.308.302
- Advance for material purchase to co-operatives and farmers	38.809.435.197	158.446.825.569
- Advances to other suppliers	28.223.615.378	15.940.482.733
Related parties:	6.634.273.008	6.634.273.008
- Swedish-Vietnamese Liquor Joint Stock Company	882.000.000	882.000.000
- Nong Cong Sugar Joint Stock Company	5.752.273.008	5.752.273.008
Total	73.667.323.583	181.021.581.310

5. Other short-term receivables

	Ending balance	Beginning balance
Other short-term receivables	74.916.882.226	65.383.971.808
Total	74.916.882.226	65.383.971.808

6. Inventories

	Ending balance	Beginning balance
Goods transported via internal routes	804.796.648	-
Raw materials	248.469.014.951	43.376.847.835
Tools, supplies	3.463.009.977	1.901.552.885
Work in process	72.486.810.680	42.121.777.952
Finished goods	1.542.824.511.877	1.609.139.301.780
Merchandise goods	45.982.479.397	6.589.017.962
Consignments	53.746.522	24.376.264
Total	1.914.084.370.052	1.703.152.874.678

7. Provision for devaluation of inventories

	Ending balance	Beginning balance
Provision for devaluation of inventories	11.283.488.273	16.391.055.334
Total	11.283.488.273	16.391.055.334

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8. Short-term prepaid expenses

	<u>Ending balance</u>	<u>Beginning balance</u>
Short-term prepaid expenses	15.642.188.131	731.753.686
Total	<u>15.642.188.131</u>	<u>731.753.686</u>

9. Taxes and Other Receivables from the State

	<u>Ending balance</u>	<u>Beginning balance</u>
Taxes and Other Receivables from the State	88.880.318	122.445.122
Total	<u>88.880.318</u>	<u>122.445.122</u>

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Notes to the Consolidated Financial Statement**10. Increase or Decrease in tangible fixed assets**

	Buildings and Structures	Machinery and Equipment	Transportation and Transmission Vehicles	Management Equipment and Tools	Other Fixed Assets	Total
Original cost :						
Beginning balance	770.465.278.011	2.265.381.480.744	71.461.208.825	16.754.808.247	11.077.317.183	3.135.140.093.010
- <i>New Purchases</i>	-	29.398.536.702	1.237.346.975	50.700.000	-	30.686.583.677
- <i>Completion of basic construction investment</i>	2.050.484.322	-	-	-	-	2.050.484.322
- <i>Liquidation, sales</i>	(2.764.373.014)	(7.365.700.014)	-	(148.820.400)	-	(10.278.893.428)
Ending balance	769.751.389.319	2.287.414.317.432	72.698.555.800	16.656.687.847	11.077.317.183	3.157.598.267.581
Accumulated depreciation:						
Beginning balance	435.182.944.468	1.820.458.118.390	60.194.258.702	16.500.245.070	5.378.810.334	2.337.714.376.964
<i>Depreciation for the year</i>	26.533.232.223	84.779.734.230	1.739.437.605	39.008.175	533.001.395	113.624.413.628
<i>Liquidation, sales</i>	(2.608.347.344)	(6.795.736.919)	-	(148.820.400)	-	(9.552.904.663)
<i>Another reduction</i>	-	-	-	-	-	-
Ending balance	459.107.829.347	1.898.442.115.701	61.933.696.307	16.390.432.845	5.911.811.729	2.441.785.885.929
Net carrying amount:						
Beginning of the period	335.282.333.543	444.923.362.354	11.266.950.123	254.563.177	5.698.506.849	797.425.716.046
Ending of the period	310.643.559.972	388.972.201.731	10.764.859.493	266.255.002	5.165.505.454	715.812.381.652

This explanatory note is an integral part and should be read in conjunction with the Consolidated Financial Statement

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Notes to the Consolidated Financial Statement**11. Increase or decrease of intangible fixed assets**

	<u>Land use rights</u>	<u>Computer software</u>	<u>Total</u>
Original cost:			
Beginning balance	36.921.984.980	15.336.471.192	52.258.456.172
Increase due to new purchases			
Liquidation, sale			
Other discounts			
Ending balance	36.921.984.980	15.336.471.192	52.258.456.172
Accumulated depreciation:			
Beginning balance	3.613.419.461	6.760.598.585	10.374.018.046
Depreciation during the year	197.366.967	1.436.687.812	1.634.054.779
Other increases			
Liquidation, sale			
Other discounts			
Ending balance	3.810.786.428	8.197.286.397	12.008.072.825
Net carrying amount:			
Beginning of the period	33.308.565.519	8.575.872.607	41.884.438.126
Ending of the period	33.111.198.552	7.139.184.795	40.250.383.347

12. Construction in progress

	<u>Ending balance</u>	<u>Beginning balance</u>
Construction in progress		
High-tech agricultural zone project	16.249.466.603	20.395.575.937
Tam Thanh bamboo ecological park project	278.611.920.852	275.463.035.159
PET/LON bottle production line investment project	8.056.789.054	7.839.368.775
Other projects	39.458.405.644	18.231.902.110
Total	342.376.582.153	321.929.881.981

13. Long-term investments**Investments in associates**

Currency: VND

	<u>Ending balance</u>		<u>Beginning balance</u>	
	<i>Ownership ratio (%)</i>	<i>Number of shares</i>	<i>Ownership ratio (%)</i>	<i>Number of shares</i>
Sweden wine end spirits Joint Stock Company	38,39%	2.150.000	38,39%	2.150.000
Lam Son - Nhu Xuan Investment and Development Joint Stock Company	2%	100.000	2%	100.000
	Ending balance		Beginning balance	

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Other long-term investments - equity contributions	6.251.145.800	6.251.145.800
<i>Lam Son - Nhu Xuan Investment and Development Joint Stock Company</i>	<i>1.000.000.000</i>	<i>1.000.000.000</i>
<i>Lam Ha Trading Joint Stock Company</i>	<i>2.276.500.000</i>	<i>2.276.500.000</i>
<i>Sugarcane Corporation I – Lam Son Sugar Cane Joint Stock Company</i>	<i>2.974.645.800</i>	<i>2.974.645.800</i>
Held-to-maturity investments	80.000.000.000	102.154.459.027
Long-term financial investment reserve	(415.591.564)	(415.591.564)
Total	85.835.554.236	107.990.013.263

14. Long-term prepaid expenses

	Ending balance	Beginning balance
Long-term prepaid expenses	62.732.920.557	64.793.118.354
Total	62.732.920.557	64.793.118.354

15. Short-term trade payables

	Ending balance	Beginning balance
Guangxi Nanning Qiaolong International Trading Co.,Ltd	9.571.304.701	9.550.605.670
Guangxi Laibin Pinguan Trade Group Co.,Ltd	7.102.088.692	7.086.729.620
Thai Duong Investment and Development Joint Stock Company	1.884.337.700	1.084.498.200
Nhat Long Fertilizer Joint Stock Company	18.875.022.503	22.044.428.420
Ha Anh Import Export Joint Stock Company	927.415.170	4.601.097.770
Trong Nguyen Trading One-Member Limited Company	2.644.325.400	-
Other suppliers	102.112.786.465	21.472.500.516
Cộng	143.117.280.631	65.839.860.196

16. Taxes and other payables to State budget

	Ending balance	Beginning balance
Amount payable	23.063.235.857	37.905.771.251
Total	23.063.235.857	37.905.771.251

Value Added Tax

The company pays value added tax by the deduction method. Value added tax rate:

Sugar, molasses, rice milk, sugarcane juice, electricity, office rental services, hotels, food 5%; 8%; 10%

Import and export tax

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The company declares and submits according to the Customs notice..

Other taxes

The company declares and pays according to regulations.

17. Short-term accrued expenses

	<u>Ending balance</u>	<u>Beginning balance</u>
Short-term accrued expenses	47.123.598.492	23.156.621.720
Total	47.123.598.492	23.156.621.720

18. Other short-term payables

	<u>Ending balance</u>	<u>Beginning balance</u>
Other short-term payables	79.360.919.139	22.675.887.656
Total	79.360.919.139	22.675.887.656

19. Loans and finance lease liabilities

	<u>Ending balance</u>	<u>Beginning balance</u>
Short term bank loans	1.101.567.716.177	1.243.974.698.852
Short-term loans from other organizations and individuals	17.400.000.000	-
Long-term Loans Due for Repayment (*)	-	2.000.000.000
Total	1.118.967.716.177	1.245.974.698.852

20. Long-term loans and debt

	<u>Ending balance</u>	<u>Beginning balance</u>
Long term bank loans	-	-
Long-term loans from other organizations and individuals	5.735.000.000	3.735.000.000
Convertible bonds	-	-
Total	5.735.000.000	3.735.000.000

Details of Movements in Long-Term Loans

	Beginning balance	Loan Amount During the Period	Repayments/Other Reductions	Ending Balance
Loans from other parties	3.735.000.000	2.000.000.000	-	5.735.000.000
Total	3.735.000.000	2.000.000.000	-	5.735.000.000

(*) Long-term loans due for repayment are classified as short-term: 2.000.000.000 đồng

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Notes to the Consolidated Financial Statement**21. Owners's equity***Equity Fluctuation Reconciliation Table**Currency: VND*

	Owner's equity	Share premium	Investment and development fund	Undistributed profit after tax	Capital expenditure fund	Total
Beginning balance of previous year	801.350.510.000	191.455.332.801	601.739.479.783	125.337.129.619	31.351.958.578	1.751.234.410.781
Profit for the year				116.072.815.871	5.801.061.178	121.873.877.049
Development investment fund provision			9.052.918.617	(9.052.918.617)		-
Provision for reward and welfare fund				(9.052.918.618)		(9.052.918.618)
Dividends in cash				(40.067.525.500)		(40.067.525.500)
Stock dividend	56.065.720.000			(56.065.720.000)		-
Other discounts				-		-
Ending balance of previous year	857.416.230.000	191.455.332.801	610.792.398.400	127.170.862.755	37.153.019.756	1.823.987.843.712
Beginning balance of curent year	857.416.230.000	191.455.332.801	610.792.398.400	127.170.862.755	37.153.019.756	1.823.987.843.712
Profit for the year				48.765.558.808	1.696.253.110	50.461.811.918
Development investment fund provision			11.124.513.561	(11.124.513.561)		-
Provision for reward and welfare fund				(11.124.513.561)		(11.124.513.561)
Cash dividend distribution				(42.870.811.500)		(42.870.811.500)
Other discounts	42.849.690.000			(42.849.690.000)		-
Ending balance of previous year	900.265.920.000	191.455.332.801	621.916.911.961	67.966.892.941	38.849.272.866	1.820.454.330.569

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Notes to the Consolidated Financial Statement***Owner's equity details***

	<u>Ending balance</u>	<u>Beginning balance</u>
Shareholders' equity	900.265.920.000	857.416.230.000
Share premium	191.455.332.801	191.455.332.801
Other Owner's Capital	-	-
Treasury stock	-	-
Total	<u>1.091.721.252.801</u>	<u>1.048.871.562.801</u>

Shares

	<u>Ending balance</u>	<u>Beginning balance</u>
Number of shares registered for issuance	90.026.592	85.741.623
Number of shares sold to the public	90.026.592	85.741.623
- <i>Common shares</i>	<i>90.026.592</i>	<i>85.741.623</i>
Number of shares bought back	-	-
Number of shares outstanding	90.026.592	85.741.623
- <i>Common shares</i>	<i>90.026.592</i>	<i>85.741.623</i>

Current par value of outstanding shares VND 10.000. Last year's par value of shares VND 10.000

Purpose of setting aside development investment fund, financial reserve fund and other funds belonging to equity

The development investment fund is used to invest in expanding the scale of production, business and in-depth investment of the Company.

The science and technology development fund is set aside to invest in the development and application of science and technology in the enterprise.

22. Non-business funds and other funds**22.1 Non-business funds**

Beginning balance	-
Funding provided during the year	-
Expenses during the year	-
Ending balance	-

22.2 Funds that form fixed assets

Beginning balance	3.631.198.508
Increase during period	-
Depreciation during the period	656.289.975
Ending balance	2.974.908.533

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Notes to the Consolidated Financial Statement**VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED BUSINESS RESULTS STATEMENT FOR THE THIRD QUARTER OF THE FINANCIAL YEAR 2025/2026****1. Revenue from sales of goods and rendering of services**

	Period from January 1 to March 31	
	Curent year	Previous year
Revenue from sales of finished products	519.727.969.679	395.531.372.013
Sales revenue	149.630.684.997	196.160.677.619
Service revenue	4.626.155.215	3.658.248.234
Revenue deductions		-
Net revenue	673.984.809.891	595.350.297.866

2. Cost of goods sold

	Period from January 1 to March 31	
	Curent year	Previous year
Cost of finished goods sold	456.514.395.252	311.523.799.943
Cost of goods sold	152.926.767.010	196.098.653.316
Cost of services provided	5.824.186.381	5.489.374.713
Provision for inventory write-down		-
Total	615.265.348.643	513.111.827.972

3. Financial income

	Period from January 1 to March 31	
	Curent year	Previous year
Interest on deposits and loans	1.362.820.770	883.753.680
Other financial revenue	1.579.078.744	3.097.870.952
Total	2.941.899.514	3.981.624.632

4. Financial expense

	Period from January 1 to March 31	
	Curent year	Previous year
Loan interest	16.722.890.525	16.373.417.587
Payment discount, deferred sales interest	-	525.203.288
Other financial costs	10.375.522	28.692.410
Total	16.733.266.047	16.927.313.285

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Notes to the Consolidated Financial Statement**5. Selling expenses**

	Period from January 1 to March 31	
	Curent year	Previous year
Labor costs	4.532.054.493	6.610.026.895
Cost of raw materials	170.309.007	45.020.891
Fixed asset depreciation costs	961.589.244	843.265.798
Outsourcing service costs	7.757.755.262	6.895.319.905
Other selling expenses	6.087.170.355	10.459.612.207
Total	19.508.878.361	24.853.245.696

6. General and administrative expense

	Period from January 1 to March 31	
	Curent year	Previous year
Labor costs	5.768.084.700	7.669.137.720
Cost of raw materials	2.451.209.830	2.590.675.535
Fixed asset depreciation costs	-	-
Outsourcing service costs	1.338.204.895	1.814.163.040
Other selling expenses	2.081.023.065	1.956.851.454
Total	11.638.522.490	14.030.827.749

VII. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

As of July 1, 2025 and March 31, 2026, the balance of receivables and payables with related parties is as follows:

	Relationships	Ending balance	Beginning balance
Short-term trade receivables			
Vietnam Sweden Wine Joint Stock Company	Associate	2.921.603.000	2.921.603.000
Nong Cong Sugarcane Joint Stock Company	Company related	6.242.716.500	6.242.716.500
Lam Son Sugarcane Association	Major Shareholder	768.288.500	768.288.500
Short-term prepayments to suppliers			
Vietnam Sweden Wine Joint Stock Company	Associate	882.000.000	882.000.000
Nong Cong Sugarcane Joint Stock Company	Company related	5.752.273.008	5.752.273.008

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	Relationships	Ending balance	Beginning balance
Other short-term receivables			
Vietnam Sweden Wine Joint Stock Company	Associate	8.504.060.306	8.504.060.306
Short-term prepayments from customers			
Thang Long Hanoi Investment and Trading Joint Stock Company	Major Shareholder	-	25.997.298.719
Lam Son Investment and Trading Joint Stock Company	Company related	-	10.421.733.791

Transactions with other related parties

Income of members of the Board of Directors, Board of Management and Board of Supervisors during the period is as follows:

No.	Full name	Title	From January 1 to March 31, 2026	From January 1 to March 31, 2025
1	Mr. Le Van Tan	Chairman of the Board	541.209.385	373.169.423
2	Mr. Le Trung Thanh	Vice Chairman of Board of Directors	275.317.077	176.675.577
3	Mrs. Le Thi Hue	Member of Board of Directors	207.590.563	142.612.500
4	Mr. Phung Thanh Hai	Member of Board of Directors	70.000.000	-
5	Mr. Nguyen Thanh Tan	Member of Board of Directors	85.000.000	15.000.000
6	Mr. Le Van Phuong	General Director	244.681.231	231.191.000
7	Mr. Nguyen Duy Thanh	Vice General Director	134.990.923	131.059.923
8	Mr. Le Ba Chieu	Vice General Director	123.961.077	131.743.500
9	Mr. Le Van Quang	Vice General Director	124.732.769	135.233.077
10	Mr. Nguyen Xuan Lam	Vice General Director	-	120.717.115
11	Mr. Le Huy Hung	Head of Supervisory Board	130.237.462	78.065.885
12	Mr. Trinh Dinh Toan	Board of Supervisors	98.558.462	60.071.269
14	Mrs. Nguyen Thi Hong An	Board of Supervisors	65.151.375	40.936.212
		Total	2.101.430.324	1.636.475.481

Apart from the above related party transactions, other related parties did not have any transactions during the period and had no balance at the end of the accounting period with the Company.

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Notes to the Consolidated Financial Statement**VIII. SEGMENT REPORTING****Under business fields:**

The main business activities of the Company and its subsidiaries are the production and trading of agricultural products and services. Revenue from agricultural products and services accounts for nearly 100% of total revenue from sales and service provision in the year. Therefore, the Company and its subsidiaries do not prepare segment reports by business sector.

Under geographical areas:

The production and business activities of the Company and its subsidiaries are mainly carried out in Vietnam, therefore the Company does not prepare segment reports by geographical area.

IX. OTHER INFORMATION**Basic earnings per share**

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Accounting profit after corporate income tax	10.607.121.208	24.763.529.771
Profits allocated to parent company shareholders	7.604.262.477	19.114.418.061
Number of shares issued	90.026.592	85.741.623
Number of shares outstanding at the end of the period	90.026.592	85.741.623
Basic earnings per share	84	223

X. SOME INDICATORS TO GENERALLY EVALUATE THE COMPANY'S FINANCIAL STATUS AND BUSINESS PERFORMANCE RESULTS

Target	Unit	As at March 31, 2026	As at July 1, 2025
Asset structure and capital structure			
<i>Asset structure</i>			
Current assets/Total assets	%	64,91	60,89
Long-term assets/Total assets	%	35,09	39,11
<i>Capital structure</i>			
Liabilities/Total Capital	%	48,72	46,42
Equity / Total Capital	%	50,18	52,49
Minority Interest/Total Capital	%	1,09	1,09
Ability to pay			
Current payment capacity	Time	2,05	2,15
Short-term debt repayment ability	Time	1,35	1,33
Fast payment ability	Time	0,02	0,02

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Target	Unit	From July 1, 2025 to March 31, 2026	From July 1, 2024 to March 31, 2025
Rate of return			
<i>Profit margin on sales</i>			
Pre-tax profit margin on net revenue	%	3,73	4,56
Net profit margin on net revenue	%	3,10	3,82
<i>Return on total assets</i>			
Pre-tax profit margin on total assets	%	1,70	2,23
Return on total assets	%	1,42	1,86
<i>The Company's Profit After Tax Ratio on Owner's Equity</i>	%	2,77	3,49

XI. EXPLANATION OF FLUCTUATIONS COMPARED TO THE SAME PERIOD**1. Profit fluctuation compared to the same period**

Consolidated after-tax profit for the third quarter of the fiscal year from July 1, 2025 to June 30, 2026 is VND 10.607.121.208 a decrease of 57,2% compared to the same period in 2024/2025, due to several specific indicators as follows:

No.	Target	From July 1 to March 31			
		Curent year (VND)	Previous year (VND)	Difference (VND)	Rate of increase and decrease (%)
1	Net revenue from insurance and services	673.984.809.891	595.350.297.866	78.634.512.025	13%
2	Cost of goods sold	615.265.348.643	513.111.827.972	102.153.520.671	20%
3	Gross profit from insurance and services	58.719.461.248	82.238.469.894	(23.519.008.646)	(28,6%)
4	Gross profit margin on revenue	8,7%	13,8%	(5,1%)	(36,9%)
5	Financial revenue	2.941.899.514	3.981.624.632	(1.039.725.118)	(26,1%)
6	Financial costs	16.733.266.047	16.927.313.285	(194.047.238)	(1,1%)
7	Cost of sales	19.508.878.361	24.853.245.696	(5.344.367.335)	(21,5%)
8	Management costs	11.638.522.490	14.030.827.749	(2.392.305.259)	(17,1%)
9	Profit after corporate income tax	10.607.121.208	24.763.529.771	(14.156.408.563)	(57,2%)

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Reasons:

Net revenue from sales and services in the third quarter of fiscal year 2025/2026 increased by only 13%; while the cost of goods sold increased by 20%, causing the gross profit margin on revenue in the third quarter to decrease by 5,1%; resulting in a 28,6% decrease in gross profit compared to the same period last year.

On the other hand, financial income decreased by 26,1%; financial expenses decreased by 1,1%; selling expenses decreased by 21,5%; and administrative expenses decreased by 17,1% compared to the same period last year.

Although the company reduced financial expenses, administrative expenses, and selling expenses, the significant decline in gross profit resulted in a 57,2% decrease in net profit after tax compared to the same period last year.

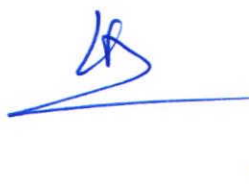
Created on April 28, 2026

Preparer



Nguyen Thi Tu

Chief Accountant



Do Thi Thanh Ha

General Director



M.S.D.N.: 1000000000 - C.T.C.P.
CÔNG TY
CỔ PHẦN
MIA ĐƯƠNG
LAM SƠN
X. LAM SƠN - T. THANH HOÁ

Le Van Phuong



C.T.C.P.
LAM SƠN