LAM SON SUGAR CANE JOINT STOCK CORPORATION

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 124 TB/ĐLS-HĐQT

Lam Son, dated July 30., 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 fourth 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 July 30, 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 fourth 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)

CÔNG TY CỔ PHẦN MÍA ĐƯỜNG LAM SƠN

CHỦ TỊCH HĐQT

Lê Văn Tân

SEPARATE FINANCIAL STATEMENTS

FROM APRIL 1, 2026 TO JUNE 30, 2026

(FOR THE FISCAL YEAR FROM JULY 1, 2025 TO JUNE 30, 2026)

LAM SON SUGAR CANE JOINT STOCK CORPORATION

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SEPARATE STATEMENT OF FINANCIAL POSITION

As at Jun 30, 2026

Code	ASSETS	Note	Ending balance VND	First years balance VND
100	**A. CURRENT ASSETS**		**1,857,011,707,211**	**1,996,453,547,285**
110	**I. Cash and cash equivalents**	1	**12,158,405,668**	**15,832,012,423**
111	1. Cash		3,550,429,098	12,350,035,587
112	2. Cash equivalents		8,607,976,570	3,481,976,836
120	**II. Short-term investments**		**105,207,736,315**	**89,736,222,328**
121	1. Trading securities		-	-
122	2. Provision for diminution in value of trading		-	-
123	3. Held-to-maturity investments	2	105,207,736,315	89,736,222,328
130	**III. Short-term receivables**		**257,334,449,051**	**304,849,926,089**
131	1. Short-term trade receivables	3.1	50,104,941,825	23,480,804,682
132	2. Short-term prepayments to suppliers	3.2	146,739,443,823	200,782,661,391
133	3. Short-term intra-company receivables		-	-
134	4. Receivables according to the progress of construction contracts		-	-
135	5. Short-term loan receivables	4	24,328,736,720	42,800,000,000
136	6. Other short-term receivables	5	63,088,222,819	64,168,016,618
137	7. Provision for short-term doubtful debts	6	(26,926,896,136)	(26,381,556,602)
139	8. Shortage of assets awaiting resolution		-	-
140	**IV. Inventories**		**1,480,707,784,884**	**1,585,310,700,202**
141	1. Inventories	7	1,490,956,588,980	1,601,683,510,599
149	2. Provision for devaluation of inventories		(10,248,804,096)	(16,372,810,397)
150	**V. Other short-term assets**		**1,603,331,293**	**724,686,243**
151	1. Short-term prepaid expenses	8	1,237,317,057	610,438,459
152	2. Deductible VAT		-	-
153	3. Taxes and other receivables from the State		366,014,236	114,247,784
154	4. Purchase and resale of Government bonds		-	-
155	5. Other current assets		-	-
200	**B. NON-CURRENT ASSETS**		**1,332,060,865,381**	**1,374,020,398,486**
210	**I. Long-term receivables**		**690,603,108**	-
211	1. Long-term trade receivables		-	-
212	2. Long-term prepayment to suppliers		-	-

Code	ASSETS	Note	Ending balance VND	First years balance VND
213	3. Working captital provided to sub-units		-	-
214	4. Long-term intra-company receivables		-	-
215	5. Long-term loans receivables		-	-
216	6. Other long-term receivables	4	690,603,108	-
219	7. Provision for long-term doubtful debts		-	-
220	**II. Fixed assets**		**683,522,053,831**	**693,919,126,464**
221	1. Tangible fixed assets	9	647,807,219,435	656,037,353,506
222	*- Historical cost*		*2,916,938,963,677*	*2,819,777,894,323*
223	*- Accumulated depreciation*		*(2,269,131,744,242)*	*(2,163,740,540,817)*
224	2. Finance lease fixed assets		-	-
225	*- Historical cost*		-	-
226	*- Accumulated depreciation*		-	-
227	3. Intangible fixed assets	10	35,714,834,396	37,881,772,958
228	*- Historical cost*		*47,425,838,413*	*47,425,838,413*
229	*- Accumulated amortization*		*(11,711,004,017)*	*(9,544,065,455)*
230	**III. Investment properties**		-	-
231	- Historical cost		-	-
232	- Accumulated depreciation		-	-
240	**IV. Long-term assets in progress**		**304,535,588,838**	**300,946,425,503**
241	1. Long-term work in progress		-	-
242	2. Construction in progress		304,535,588,838	300,946,425,503
250	**V. Long-term investments**	**12**	**306,602,155,680**	**340,905,864,544**
251	1. Investments in subsidiaries		306,746,610,952	306,746,610,952
252	2. Investments in joint ventures and associates		21,500,000,000	21,500,000,000
253	3. Equity investments in other entities		5,251,145,800	5,251,145,800
254	4. Provision for devaluation of long-term		(106,895,601,072)	(94,746,351,235)
255	5. Held-to-maturity investments		80,000,000,000	102,154,459,027
260	**VI. Other long-term assets**		**36,710,463,924**	**38,248,981,975**
261	1. Long-term prepaid expenses	8	36,710,463,924	38,248,981,975
262	2. Deferred income tax assets		-	-
263	3. Long-term equipment, supplies and spare parts		-	-
268	4. Other long-term assets		-	-
270	**TOTAL ASSETS**		**3,189,072,572,592**	**3,370,473,945,771**

STATEMENT OF FINANCIAL POSITION

As at Jun 30, 2026

(Continued)

Code	CAPITAL	Note	Ending balance VND	First years balance VND
300	**C. LIABILITIES**		**1,426,773,029,826**	**1,604,390,555,411**
310	**I. Current liabilities**		**1,400,150,228,453**	**1,577,908,442,292**
311	1. Short-term trade payables	13	172,958,800,210	150,947,063,814
312	2. Short-term prepayments from customers	14	88,793,167,449	81,888,319,868
313	3. Taxes and other payables to State budget	15	23,984,441,575	34,150,404,633
314	4. Payables to employees		10,183,719,377	14,567,089,456
315	5. Short-term accrued expenses	16	30,554,680,127	4,840,471,535
316	6. Short-term intra-company payables		-	-
317	7. Payables according to the progress of		-	-
318	8. Short-term unearned revenue		-	-
319	9. Other short-term payables	17	12,100,327,857	14,320,174,316
320	10. Short-term borrowings and finance lease liabil	18	1,009,762,959,386	1,224,228,998,852
321	11. Provisions for short-term payables		-	-
322	12. Bonus and welfare fund		51,812,132,472	52,965,919,818
323	13. Price stabilization fund		-	-
324	14. Purchase and resale of Government bonds		-	-
330	**II. Non-current liabilities**		**26,622,801,373**	**26,482,113,119**
331	1. Long-term trade payables		-	-
332	2. Long-term prepayments from customers		-	-
333	3. Long-term accrued expenses		-	-
334	4. Intra-company payables for operating capital re		-	-
335	5. Long-term intra-company payables		-	-
336	6. Long-term unearned revenue		-	-
337	7. Other long-term payables		1,000,000,000	1,000,000,000
338	8. Long-term borrowings and finance lease liabilit	19	5,735,000,000	3,735,000,000
339	9. Convertible bonds		-	-
340	10. Preference shares		-	-
341	11. Deferred income tax liabilities		-	-
342	12. Provisions for long-term payables		-	-
343	13. Science and technology development fund		19,887,801,373	21,747,113,119

LAM SON SUGAR CANE JOINT STOCK CORPORATION
Address: 388 Le Thai Tong, Lam Son Commune, Thanh Hoa Province
SEPARATE FINANCIAL STATEMENTS Fourth Quarter - Fiscal Year from July 1, 2025 to June 30, 2026

Code	CAPITAL	Note	Ending balance VND	First years balance VND
400	**D. OWNER'S EQUITY**		**1,762,299,542,766**	**1,766,083,390,360**
410	**I. Owner's equity**	**21**	**1,762,299,542,766**	**1,766,083,390,360**
411	1. Contributed capital		900,265,920,000	857,416,230,000
411a	*- Ordinary shares with voting rights*		*900,265,920,000*	*857,416,230,000*
411b	*- Preference shares*		-	-
412	2. Share premium		191,455,332,801	191,455,332,801
413	3. Conversion options on convertible bonds		-	-
414	4. Other capital		-	-
415	5. Treasury shares		-	-
416	6. Differences upon asset revaluation		-	-
417	7. Exchange rate differences		-	-
418	8. Development and investment funds		609,503,301,471	598,378,787,910
419	9. Enterprise reorganization assistance fund		-	-
420	10. Other reserves		-	-
421	11. Retained earnings		61,074,988,494	118,833,039,649
421a	*- Retained earnings accumulated till the end of*		*10,863,511,031*	*7,587,904,041*
421b	*- Retained earnings of the current year*		*50,211,477,463*	*111,245,135,608*
422	12. Capital expenditure fund		-	-
430	**II. Non-business funds and other funds**		-	-
431	1. Non-business funds		-	-
432	2. Funds that form fixed assets	22	-	-
440	**TOTAL CAPITAL**		**3,189,072,572,592**	**3,370,473,945,771**

Established on July 30, 2026

Preparer	Chief Accountant	General Director
Le Duc Anh	Do Thi Thanh Ha	Le Van Phuong

CÔNG TY CỔ PHẦN MÍA ĐƯỜNG LAM SƠN

SEPARATE STATEMENT OF INCOME
Fourth Quarter - For the fiscal year from July 1, 2025 to June 30, 2026

Code	ITEMS	Note	Note	Fourth Quarter		Accumulated from July 1 to Jun 30	
				This year (VND)	Last year (VND)	This year (VND)	Last year (VND)
1.	**Revenue from sales of goods and rendering of services**	01	VI. 1	661,451,665,585	626,294,887,417	2,191,526,103,540	2,194,891,046,989
2.	**Revenue deductions**	02		2,475,956,989	-	2,475,956,989	-
3.	**Net revenue from sales of goods and rendering of**	10		658,975,708,596	626,294,887,417	2,189,050,146,551	2,194,891,046,989
4.	**Cost of goods sold and services rendered**	11	VI. 2	628,443,189,337	516,424,696,424	1,997,598,182,399	1,931,036,196,127
5.	**Gross profit from sales of goods and rendering of**	20		30,532,519,259	109,870,190,993	191,451,964,152	263,854,850,862
6.	**Financial income**	21	VI. 3	11,926,961,137	2,043,471,557	21,437,636,924	15,317,484,764
7.	**Financial expense**	22	VI. 4	27,034,396,733	25,086,287,297	88,722,665,603	66,433,722,557
	Interest expense	23		27,079,236,287	18,377,826,581	75,287,393,413	53,994,307,931
8.	**Selling expense**	25	VI. 5	10,640,967,717	8,847,116,801	36,254,570,029	43,576,983,236
9.	**General and administrative expense**	26	VI. 6	2,534,839,478	13,754,003,122	26,177,859,979	37,564,125,760
10.	**Net profit from operating activities**	30		2,249,276,468	64,226,255,330	61,734,505,465	131,597,504,073
11.	**Other income**	31	VI. 7	55,000,958	85,190	1,879,417,119	1,138,973,725
12.	**Other expense**	32	VI. 8	973,202,072	127,708,090	4,037,191,039	791,342,724
13.	**Other profit**	40		(918,201,114)	(127,622,900)	(2,157,773,920)	347,631,001
14.	**Total net profit before tax**	50		1,331,075,354	64,098,632,430	59,576,731,545	131,945,135,074
15.	**Current corporate income tax expense**	51		8,443,500	10,909,362,956	9,365,254,082	20,699,999,466
16.	**Deferred corporate income tax expense**	52		-	-	-	-
17.	**Profit after corporate income tax**	60		1,322,631,854	53,189,269,474	50,211,477,463	111,245,135,608

Established on July 30, 2026

Preparer	Chief Acountant	General Director
Le Duc Anh	Do Thi Thanh Ha	Le Van Phuong

CÔNG TY CỔ PHẦN MÍA ĐƯỜNG LAM SƠN

STATEMENT OF CASH FLOWS

(Indirect method)

Period from July 1, 2025 to Jun 30, 2026

Unit of measure: VND

Code	ASSETS	Note	This year	Last year
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1.	***Profits before tax***	***01***	***59,576,731,545***	***131,945,135,074***
2.	***Adjustment for:***			
-	Depreciation and amortization of fixed assets and investment properties	02	117,111,046,650	109,712,150,657
-	Provisions	03	6,570,583,070	(1,473,179,399)
-	Exchange gains / losses from retranslation of monetary items denominated in foreign currency	04	-	550,679,163
-	Gains / loss from investment	05	(20,746,653,026)	(11,013,866,543)
-	Interest expense	06	75,287,393,413	53,994,307,931
-	Other adjustments	07		
3.	***Operating profit before changes in working***	***08***	***237,799,101,652***	***283,715,226,883***
-	Increase/Decrease in receivables	09	71,061,784,712	186,926,055,009
-	Increase/Decrease in inventories	10	110,726,921,619	(579,548,178,950)
-	Increase/Decrease in payables (excluding interest payables, enterprise income tax payables)	11	31,042,995,505	(24,795,635,045)
-	Increase/Decrease in prepaid expenses	12	911,639,453	4,155,692,295
-	Interest paid	14	(71,679,613,113)	(53,536,562,844)
-	Corporate income tax paid	15	(20,289,599,466)	(18,497,031,314)
-	Other receipts from operating activities	16	-	(2,267,773,702)
-	Other payments on operating activities	17	-	-
	Net cash flow from operating activities	***20***	***359,573,230,362***	***(203,848,207,668)***
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1.	Purchase or construction of fixed assets and other long-term assets	21	(111,029,126,117)	(93,849,912,290)
2.	Proceeds from disposals of fixed assets and other long-term assets	22	2,346,584,083	1,184,465,454
3.	Loans and purchase of debt instruments from other entities other entities	23	(45,168,621,968)	(171,305,681,355)
4.	Collection of loans and resale of debt instrument of other entities	24	33,738,817,008	84,315,000,000
5.	Equity investments in other entities	25	-	-
6.	Proceeds from equity investment in other entities	26		
7.	Interest and dividend received	27	12,204,790,943	9,041,347,142
	Net cash flow from investing activities	***30***	***(107,907,556,051)***	***(170,614,781,049)***

Code	ASSETS	Note	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	2,145,050,912,189	2,268,029,937,658
4.	Repayment of principal	34	(2,357,516,951,655)	(1,876,407,007,194)
5.	Repayment of financial principal	35	-	-
6.	Dividends or profits paid to owners	36	(42,873,241,600)	(38,162,706,950)
	Net cash flow from financing activities	***40***	***(255,339,281,066)***	***353,460,223,514***
	Net cash flows in the period	**50**	**(3,673,606,755)**	**(21,002,765,203)**
	Cash and cash equivalents at the beginning of the period	**60**	**15,832,012,423**	**36,828,566,477**
	Effect of exchange rate fluctuations	61		6,211,149
	Cash and cash equivalents at the end of the period	**70**	**12,158,405,668**	**15,832,012,423**

Established on July 30, 2026

Preparer	Chief Acountant	General Director
Le Duc Anh	Do Thi Thanh Ha	Le Van Phuong

CÔNG TY CỔ PHẦN MÍA ĐƯỜNG LAM SƠN

NOTES TO THE FINANCIAL STATEMENTS

I. CHARACTERISTICS OF THE COMPANY'S OPERATIONS

1. Form of capital ownership : Joint-stock company

2. Business areas : Manufacturing - processing, services , trade

3. Business lines : Sugar, alcohol, alcoholic and non-alcoholic beverage industry; Processing of sugar by-products, agricultural and forestry products, animal feed; Transportation services, mechanical engineering, supply of raw materials; Production and supply of plant and animal breeds, product consumption; Processing of rubber products, paper and cardboard packaging, commercial trading, hotel and food services; Import and export of the above products and fixed assets, machinery, equipment, materials, spare parts for production and business; Real estate business with ownership or lease; Production and trading of CO_2 (gas, liquid, solid); Research and development of agricultural and industrial science; Clean water for production and daily life; Repair and processing services for machinery and equipment; Agricultural and forestry land preparation services; Production, transmission and distribution of electricity.

II. FINANCIAL YEAR , CURRENCY USED IN ACCOUNTING

1. Fiscal year

This financial report is prepared for the period from April 1, 2026 to June 30, 2026.

2. Currency used in accounting

The currency used in accounting is the Vietnamese Dong (VND) .

III. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS

1. Accounting system applied

The company applies the Vietnamese Corporate Accounting System .

2. Statement on compliance with accounting standards and accounting regulations

The Board of Directors assures that it has fully complied with the requirements of the current Vietnamese Accounting Standards and Corporate Accounting System in preparing the financial statements.

3. Accounting method applied

The company uses a general journal accounting system on a computer software platform (ERP - Oracle Net Suite Enterprise Resource Planning system).

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis for preparing financial statements

Financial statements are presented according to the historical cost principle .

Subsidiary units establish their own accounting systems and operate as dependent accounting units. The company's overall financial statements are prepared based on the consolidated financial statements of the subsidiary units. Revenue and balances between subsidiary units are eliminated when preparing consolidated financial statements.

2. Cash and cash equivalents

Cash and cash equivalents include cash, 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 purchase, which are easily convertible into a defined amount of cash and do not involve significant conversion risks .

3. Inventory

Inventory is determined on a cost basis . The cost of inventory includes the purchase cost, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition .

The cost of inventory is calculated using the weighted average method and accounted for using the perpetual inventory method.

An inventory devaluation provision is recognized when the original cost exceeds the net realizable value . The net realizable value is the estimated selling price of the inventory minus the estimated costs to complete the product and the estimated costs necessary for its sale.

4. Trade receivables and other receivables

Trade receivables and other receivables are recorded based on invoices and supporting documents.

Provisions for doubtful receivables are established based on an assessment of the recoverability of each debt.

5. Tangible fixed assets

Fixed assets are represented at their original cost less accumulated depreciation. The original cost of a fixed asset includes all expenses incurred by the Company to acquire the fixed asset up to the point it is ready for use. Expenses incurred after initial recognition are only added to the original cost of the fixed asset if these expenses are certain to increase future economic benefits from the use of the asset. Expenses that do not meet this condition are recognized as expenses in the current period.

fixed asset is sold or disposed of, its original cost and accumulated depreciation are written off, and any gains or losses arising from the disposal are recognized as income or expense in the period.

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

Type of fixed asset	No. 5
Houses, buildings	05 - 50
Machinery and equipment	05 - 20
Transportation and transmission means	06 - 30
Management equipment and tools	03 - 10

6. Intangible fixed assets

Land use rights

Land use rights encompass all actual costs incurred by the Company directly related to the land used, including: money spent to acquire land use rights, costs for compensation, land clearance, land leveling, registration fees, etc. Land use rights are depreciated over the land use period.

Computer software

Computer software includes all expenses incurred by the company up to the point of implementation. Computer software is depreciated over 5 years.

Type of fixed asset	No. 5
Land use rights	20 – 50
Management software	05 - 08

7. Borrowing costs

Borrowing costs are recognized as expenses in the period. However, if borrowing costs are directly related to the investment in construction or production of work-in-progress assets that require a sufficiently long period (over 12 months) to be put into use for their intended purpose or sold, then these borrowing costs are capitalized.

8. Financial investment

Investments in securities, subsidiaries , associates, and jointly controlled businesses are recognized at cost .

Provisions for impairment of securities are established for each type of security traded on the market whose market price has decreased compared to its book value. Provisions for losses on financial investments in other economic entities are established when these entities incur losses (except for planned losses identified in the business plan before the investment), with the provision amount corresponding to the Company 's equity stake in these economic entities.

When an investment is liquidated , the difference between the net liquidation value and the book value is accounted for as income or expense in the period.

9. Long-term upfront costs

Land rent and warehouse rent paid in advance .

Prepaid land rent represents the amount of land rent already paid for the land the Company is using. The land rent is allocated according to the lease term stipulated in the land lease contract .

10. Costs payable

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

11. Setting aside a reserve fund for unemployment benefits.

During the operating period from April 1, 2026 to June 30, 2026, the Company did not make any provisions for unemployment benefit reserves.

12. Allocation to the Science and Technology Development Fund:

The company makes provisions for a science and technology development fund before calculating corporate income tax and reflects the amount made under the "Science and Technology Development Fund" item.

13. Business capital - fund

The company's business capital includes:

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

The funds are set up and used in accordance with the Company's Articles of Association.

14. Treasury stock

When shares in equity are repurchased, the payment, including transaction-related costs, is recorded as treasury stock and reflected as a reduction in equity .

15. 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 expense for the period includes current income tax and deferred income tax.

Current income tax is the tax calculated based on taxable income for the period at the tax rate applicable at the end of the year. The difference between taxable income and accounting profit is due to adjustments for temporary differences between tax and accounting, as well as adjustments for income and expenses that are not subject to tax or are not deductible.

Deferred income tax is corporate income tax payable or refundable due to temporary differences between the carrying value of assets and liabilities for financial reporting purposes and the values used for tax purposes. Deferred income tax payable is recognized for all taxable temporary differences. Deferred income tax assets are only recognized when it is certain that taxable profits will be available in the future to utilize these deductible temporary differences .

The carrying value of deferred corporate income tax assets is reviewed at the end of the financial year and will be written down to the extent that there is sufficient taxable profit to allow the benefit of part or all of the deferred income tax asset to be utilized.

Deferred income tax assets and deferred income tax liabilities are determined at the tax rate expected to apply in the year the asset is recovered or the liability is settled, based on the tax rates in effect at the end of the financial year. Deferred income tax is recognized in the Statement of Income unless it relates to items directly recognized in equity, in which case the corporate income tax is directly recognized in equity.

16. Principles of foreign currency conversion

Transactions denominated in foreign currency are converted using the exchange rate on the date the transaction occurs. The year-end balances of monetary items denominated in foreign currency are converted using the exchange rate on the year-end date.

17. Revenue recognition principles

finished products, revenue is recognized when the majority of the risks and benefits associated with ownership of those goods are transferred to the buyer and there is no longer any significant uncertainty regarding payment , associated costs, or the possibility of the goods being returned .

When providing a service, revenue is recognized when there are no longer significant uncertainties related to payment or associated costs. If the service is performed over multiple accounting periods, revenue for each period is determined based on the percentage of service completed at the end of the year.

Interest, dividends, and distributed profits are recognized when the Company is able to obtain economic benefits from the transaction and revenue is determined with reasonable certainty . Interest is recognized on a time basis and at the interest rate for each period. Dividends and distributed profits are recognized when shareholders are entitled to receive dividends or contributing parties are entitled to receive profits from their capital contribution.

18. Stakeholders

Parties are considered related if one party has the ability to control or exert significant influence over the other party in making decisions regarding financial and operational policies .

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. CASH AND CASH EQUIVALENTS

	Year-end issue	First issue of the year
Cash	216,519,545	90,667,354
Bank deposits	3,333,909,553	12,259,368,233
Cash equivalents	8,607,976,570	3,481,976,836
Total	**12,158,405,668**	**15,832,012,423**

2. SHORT-TERM FINANCIAL INVESTMENTS

	Year-end issue	First issue of the year
Investment held until maturity	105,207,736,315	89,736,222,328
Total	**105,207,736,315**	**89,736,222,328**

3. ACCOUNTS RECEIVABLE FROM CUSTOMERS AND SHORT-TERM PREPAID TO SELLERS

3.1. Short-term receivables from customers

	Year-end issue	First issue of the year
Phuong Huy Linh Company Limited	16,728,870,543	-
Lam Son Trading & Import-Export Company Limited	781,261,497	2,687,215,126
Coca-Cola Vietnam Co., Ltd. branch in Hanoi	5,189,184,000	-
CARLSBERG VIETNAM BEER COMPANY LIMITED	584,496,000	729,382,500
ELECTRICITY TRADING COMPANY	106,007,642	2,932,884,839
Other accounts receivable from customers	26,715,122,143	19,818,537,343
Total	**50,104,941,825**	**23,480,804,682**

3.2. Prepayment to short-term sellers

	Year-end issue	First issue of the year
Prepayment to the seller at XNNL	118,602,834,700	195,071,362,953
Prepayment to the seller at VPCT	28,136,609,123	5,711,298,438
Total	**146,739,443,823**	**200,782,661,391**

4. SHORT-TERM LOANS MUST BE RECOVERED

	Year-end issue	First issue of the year
Tam Phu Hung High - Tech Food Company Limited	24,328,736,720	42,800,000,000

5. OTHER RECEIVABLES

Short term	Year-end issue	First issue of the year
Tam Phu Hung High - Tech Food Company Limited	*4,730,038,316*	*4,998,680,900*
Vietnam-Sweden Wine Joint Stock Company	*8,504,060,306*	*8,504,060,306*
Fertilizer subsidy	35,776,213,270	42,899,988,575
Advance payment	732,151,778	233,210,077
Short-term pledging, depositing, and collateral.	1,425,603,108	1,896,845,044
Other receivables	11,920,156,041	5,635,231,716
Total	**63,088,222,819**	**64,168,016,618**

6. PROVISION FOR DOUBTFUL RECEIVABLES

First issue of the year	**(26,381,556,602)**
Provisions set aside during the period	(581,623,934)
Reversal of provisions during the period	36,284,400
Year-end issue	**(26,926,896,136)**

7. INVENTORY

	Year-end issue	First issue of the year
Goods transported via internal routes.	394,537,864	-
Raw materials	37,782,079,420	28,095,101,387
Tools and equipment	3,146,748,885	1,579,744,485
Work-in-progress production costs	12,518,681,872	9,258,124,848
finished product	1,418,375,107,576	1,557,646,164,823
Goods	18,739,433,363	5,104,375,056
Provision for inventory devaluation	(10,248,804,096)	(16,372,810,397)
Total	**1,480,707,784,884**	**1,585,310,700,202**

8. PREPAID COSTS

Short term

First issue of the year	610,438,459
Year-end issue	1,237,317,057

Long term

First issue of the year	38,248,981,975
Year-end issue	36,710,463,924

9. TANGIBLE FIXED ASSETS

	Home, structure	Machines and equipment	Transportation and transmission means	Device, management tools	Other fixed assets	Total
Original price						
First issue of the year	540,613,606,048	2,216,042,354,250	47,498,361,620	15,090,182,405	533,390,000	2,819,777,894,323
Increase during the year	22,342,058,400	83,420,585,910	1,626,618,472	50,700,000		107,439,962,782
New purchases		*47,677,215,144*	*1,150,333,086*	*50,700,000*		*48,878,248,230*
Capital construction investment completed.	*22,342,058,400*	*35,743,370,766*	*476,285,386*			*58,561,714,552*
Other increases						
Decrease during the year	2,764,373,014	7,365,700,014		148,820,400		10,278,893,428
Reduced due to liquidation sale.	*2,764,373,014*	*7,365,700,014*		*148,820,400*		*10,278,893,428*
Other discounts						
Year-end issue	**560,191,291,434**	**2,292,097,240,146**	**49,124,980,092**	**14,992,062,005**	**533,390,000**	**2,916,938,963,677**
Accumulated depreciation						
First issue of the year	329,043,489,864	1,776,401,932,418	42,826,948,488	15,033,854,295	434,315,752	2,163,740,540,817
Increase during the year	23,622,739,596	90,227,918,047	1,047,681,457	37,090,948	8,678,040	114,944,108,088
Depreciation during the year	*23,622,739,596*	*90,227,918,047*	*1,047,681,457*	*37,090,948*	*8,678,040*	*114,944,108,088*
Depreciation of fixed assets formed from the PL fund.						
Other increases						
Decrease during the year	2,608,347,344	6,795,736,919		148,820,400		9,552,904,663
Reduced due to liquidation and sale.	*2,608,347,344*	*6,795,736,919*		*148,820,400*		*9,552,904,663*
Other discounts						
Year-end issue	**350,057,882,116**	**1,859,834,113,546**	**43,874,629,945**	**14,922,124,843**	**442,993,792**	**2,269,131,744,242**
Remaining value						
On New Year's Day	211,570,116,184	439,640,421,832	4,671,413,132	56,328,110	99,074,248	656,037,353,506
Year-end issue	**210,133,409,318**	**432,263,126,600**	**5,250,350,147**	**69,937,162**	**90,396,208**	**647,807,219,435**

10. INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Total
Original price			
First issue of the year	32,195,577,517	15,230,260,896	47,425,838,413
Increase during the year due to shopping.	-	-	-
Investment in basic construction completed.	-	-	-
Other discounts			
Year-end issue	**32,195,577,517**	**15,230,260,896**	**47,425,838,413**
Depreciation value			
First issue of the year	2,880,826,308	6,663,239,147	9,544,065,455
Increase during the year due to depreciation	263,155,950	1,903,782,612	2,166,938,562
Other discounts			
Year-end issue	**3,143,982,258**	**8,567,021,759**	**11,711,004,017**
Remaining value			
First issue of the year	**29,314,751,209**	**8,567,021,749**	**37,881,772,958**
Year-end issue	**29,051,595,259**	**6,663,239,137**	**35,714,834,396**

11. COST OF CONSTRUCTION IN PROGRESS

	Year-end issue	First issue of the year
Purchasing fixed assets	1,300,925,925	562,000,000
Lam Son High-Tech Center Project	16,249,466,603	17,082,021,569
Thanh Tam Bamboo and Reed Ecological Park Investment Project	278,648,669,111	275,463,035,159
Investment project for a PET/LON bottling line.	8,048,543,054	7,839,368,775
Other projects	287,984,145	-
Total	**304,535,588,838**	**300,946,425,503**

12. LONG-TERM FINANCIAL INVESTMENT

	Year-end issue	First issue of the year
Investing in subsidiaries	**306,746,610,952**	**306,746,610,952**
Thanh An - Lam Son One-Member Limited Liability Company	*8,300,000,000*	*8,300,000,000*
Tam Phu Hung High - Tech Food Company Limited	*100,737,621,024*	*100,737,621,024*
Lam Son Fertilizer Joint Stock Company	*13,950,000,000*	*13,950,000,000*
Lam Son Sao Vang Company Limited	*21,396,593,886*	*21,396,593,886*

	Year-end issue	First issue of the year
Lam Son Ba Thuoc Investment and Development Joint Stock Company	*13,500,000,000*	*13,500,000,000*
Lam Son Trading and Import-Export Company Limited	*9,862,396,042*	*9,862,396,042*
Lam Son High-Tech Agricultural Research and Development Center Co., Ltd.	*139,000,000,000*	*139,000,000,000*
Investing in affiliated companies	**21,500,000,000**	**21,500,000,000**
Vietnam-Sweden Wine Joint Stock Company	*21,500,000,000*	*21,500,000,000*
Investing capital in other entities.	**5,251,145,800**	**5,251,145,800**
Sugar Corporation I	*2,974,645,800*	*2,974,645,800*
Lam Ha Trading Joint Stock Company	*2,276,500,000*	*2,276,500,000*
Other long-term investments	**80,000,000,000**	**102,154,459,027**
Provision for impairment of long-term financial investments	**(106,895,601,072)**	**(94,746,351,235)**

13. PAYABLE TO THE SELLER

Short term

	Year-end issue	First issue of the year
Payment due at XNNL	124,686,686,536	118,287,229,347
Payment must be made at the office.	46,722,010,647	31,141,279,444
Payment must be made at the units.	1,550,103,027	1,518,555,023
Total	**172,958,800,210**	**150,947,063,814**

14. BUYER PAYS IN ADVANCE

	Year-end issue	First issue of the year
Buyer pays in advance.	88,793,167,449	81,888,319,868
Total	**88,793,167,449**	**81,888,319,868**

15. TAXES AND OTHER PAYMENTS TO THE GOVERNMENT

	Year-end issue	First issue of the year
Value-added tax on domestic sales	14,597,015,945	13,860,805,167
Import and export taxes	-	-
Corporate income tax	9,356,810,582	20,289,599,466
Other types of taxes	30,615,048	-

	Year-end issue	First issue of the year
Total	**23,984,441,575**	**34,150,404,633**

Value Added Tax

The company pays value-added tax using the deduction method. The tax rates are as follows:

Sugarcane seedlings , vegetables and fruits, agricultural mechanization services.	Not subject to tax
Sugar, molasses, electricity, sugarcane juice, rice milk	10%

Corporate income tax

Corporate income tax payable for Fourth quarter 2025/2026:

	Fourth quarter
Total accounting profit before tax	**1,331,075,354**
Adjustments that increase or decrease accounting profit	**(4,661,215,743)**
- Upward adjustments	1,127,832,931
Costs of factories suspending production	*213,594,002*
Depreciation expense of fixed assets with a total value exceeding 1.6 billion VND.	*119,701,842*
Remuneration of non-executive Board members	-
Exchange rate losses due to year-end revaluation.	-
Provision for doubtful receivables	-
Other items	*794,537,087*
- Downward adjustments	(5,789,048,674)
Corporate income tax	-
Current Corporate Income Tax	-
Corporate income tax of the previous year	**8,443,500**
Net profit after corporate income tax	**1,322,631,854**

Property tax

Property tax is paid according to the notice from the tax authorities .

Other types of taxes

The company declares and submits the required documents.

16. SHORT-TERM EXPENSES

	Year-end issue	First issue of the year
Costs payable	30,554,680,127	4,840,471,535
Total	**30,554,680,127**	**4,840,471,535**

17. OTHER SHORT-TERM LIABILITIES AND PAYABLES

	Year-end issue	First issue of the year
Social insurance	-	1,134,275,200
Trade union funds	2,205,174,620	2,363,807,562
Refund	1,212,071,090	517,483,845
Other short-term payables and liabilities	8,683,082,147	10,304,607,709
Total	**12,100,327,857**	**14,320,174,316**

18. SHORT-TERM LOANS AND DEBTS

	Year-end issue	First issue of the year
Borrowing from banks, credit institutions, or other organizations.	1,009,762,959,386	1,222,228,998,852
Long-term loans due for repayment (*)	-	2,000,000,000
Total	**1,009,762,959,386**	**1,224,228,998,852**

19. LONG-TERM LOANS AND FINANCIAL LEASING DEBTS

	Year-end issue	First issue of the year
Long-term loans and debt	5,735,000,000	3,735,000,000
Total	**5,735,000,000**	**3,735,000,000**

Details of the transaction amount for long-term loans.

	First issue of the year	Loan amount for the year	Amount paid other discounts	Year-end issue
Borrow from other sources.	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**

20. SCIENCE AND TECHNOLOGY DEVELOPMENT FUND

	Year-end issue	First issue of the year
Science and Technology Development Fund	19,887,801,373	21,747,113,119
Total	**19,887,801,373**	**21,747,113,119**

21. EQUITY

Table of changes in equity

	Owner's investment capital	Capital surplus share	Investment fund develop	Undistributed after-tax profit	Total
Beginning balance of the previous year	**801,350,510,000**	**191,455,332,801**	**589,325,869,293**	**121,826,986,776**	**1,703,958,698,870**
Profit of the previous year					-
Profit this year				111,245,135,608	111,245,135,608
Allocation of funds for investment and development.			9,052,918,617	(9,052,918,617)	-
Establishing a reward and welfare fund.				(9,052,918,617)	(9,052,918,617)
Cash dividend distribution				(40,067,525,501)	(40,067,525,501)
Dividend distribution in the form of shares	56,065,720,000			(56,065,720,000)	-
Other items					
Last year's closing balance	**857,416,230,000**	**191,455,332,801**	**598,378,787,910**	**118,833,039,649**	**1,766,083,390,360**
balance this year	**857,416,230,000**	**191,455,332,801**	**598,378,787,910**	**118,833,039,649**	**1,766,083,390,360**
Profit of the previous year					
Profit this year				50,211,477,463	50,211,477,463
Allocation of funds for investment and development.			11,124,513,561	(11,124,513,561)	
Establishing a reward and welfare fund.				(11,124,513,557)	(11,124,513,557)
Cash dividend distribution				(42,870,811,500)	(42,870,811,500)
Dividend distribution in the form of shares	42,849,690,000			(42,849,690,000)	-
Other items					
Year-end balance	**900,265,920,000**	**191,455,332,801**	**609.503.301.471**	**61,074,988,494**	**1,762,299,542,766**

Details of owner's investment capital

	Year-end issue	First issue of the year
Shareholders' capital contributions	900,265,920,000	857,416,230,000
State investment capital	-	-
Share premium	191,455,332,801	191,455,332,801
Total	**1,091,721,252,801**	**1,048,871,562,801**

Share

	Year-end issue	First issue of the year
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
- *Common stock*	*90,026,592*	*85,741,623*
Number of shares repurchased	-	-
Number of outstanding shares	90,026,592	85,741,623
- *Common stock*	90,026,592	85,741,623

Par value of outstanding shares: 10,000 VND. Par value of shares last year: 10,000 VND.

The purpose of establishing funds within equity capital:
The development investment fund is used to invest in expanding the scale of production and business operations, as well as in-depth investment for the Company.

VI - ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF INCOME FOR THE FOURTH QUARTER OF FISCAL YEAR 2025/2026:

1. REVENUE FROM SALES AND SERVICES

	Period from April 1st to June 30th	
	This year	Last year
Total revenue	**661,451,665,585**	**626,294,887,417**
Sales revenue	72,560,495,258	135,649,425,712
Revenue from the sale of finished goods	582,340,507,960	487,214,896,429
Revenue from providing services, other revenue	6,550,662,367	3,430,565,276
Revenue deductions	**2,475,956,989**	
Revenue from the sale of finished goods	2,475,956,989	
Net revenue	**658,975,708,596**	**626,294,887,417**
Sales revenue	72,560,495,258	135,649,425,712
Revenue from the sale of finished goods	579,864,550,971	487,214,896,429

	Period from April 1st to June 30th	
	This year	**Last year**
Revenue from providing services, other revenue	6,550,662,367	3,430,565,276

2. COST OF GOODS SOLD

	Period from April 1st to June 30th	
	This year	**Last year**
Cost of goods supplied	73,244,022,377	135,164,114,647
Cost of goods sold	551,444,142,970	378,776,596,669
Cost of goods sold for services and other sales.	3,755,023,990	2,483,985,108
Inventory provision/reversal		
Total	**628,443,189,337**	**516,424,696,424**

3. FINANCIAL ACTIVITY REVENUE

	Period from April 1st to June 30th	
	This year	**Last year**
Interest on deposits	1,499,799,134	787,110,477
Interest on loans	234,284,837	455,555,954
Exchange rate difference	11,780,045	(1,105,462,989)
Bond investment interest	1,257,712,502	1,114,685,388
Dividends, distributed profits	6,277,500,000	-
Other interest	2,645,884,619	791,582,727
Total	**11,926,961,137**	**2,043,471,557**

4. FINANCIAL COSTS

	Period from April 1st to June 30th	
	This year	**Last year**
Interest expense	27,079,236,287	18,377,826,581
Provision for impairment of long-term investments	-	7,229,373,107
Exchange rate losses from business operations.	(44,839,554)	354,320,042
Payment discount	-	(965,586,337)
Other expenses	-	90,353,904
Total	**27,034,396,733**	**25,086,287,297**

5. SALES COSTS

	Period from April 1st to June 30th	
	This year	**Last year**
Employee costs	1,665,979,629	1,577,748,593
Depreciation cost of fixed assets	920,401,922	878,015,847
Shipping costs	1,967,538,680	767,729,649
Outsourced service costs	5,453,896,761	2,719,294,942
Other monetary expenses	633,150,725	2,904,327,770
Total	**10,640,967,717**	**8,847,116,801**

6. BUSINESS MANAGEMENT COSTS

	Period from April 1st to June 30th	
	This year	**Last year**
Management staff costs	713,701	5,957,592,565
Depreciation cost of fixed assets	2,285,115,030	3,195,281,716
Outsourced service costs	10,160,947	530,377,754
Other cash management expenses	238,849,800	4,070,751,087
Total	**2,534,839,478**	**13,754,003,122**

7. OTHER INCOME

	Period from April 1st to June 30th	
	This year	**Last year**
Liquidation of fixed assets	50,000,000	-
Other income	5,000,958	85,190
Total	**55,000,958**	**85,190**

8. OTHER COSTS

	Period from April 1st to June 30th	
	This year	**Last year**
Depreciation and maintenance costs of fixed assets temporarily suspended from production.	-	29,930,592
Other expenses	973.202.072	97,777,498
Total	**973.202.072**	**127,708,090**

Deferred corporate income tax expense

	This year	**Last year**
unrealized exchange rate gains/losses.	-	-

Earnings per share:	
Net profit after corporate income tax for fourth quarter 2025/2026	1,322,631,854
Adjustments to increase or decrease accounting profit are made to determine...	
Profits distributed to shareholders owning common stock:	-
Profits distributed to shareholders holding common stock.	-
Average number of outstanding common shares during the period	90,026,592
Earnings per share	**15**

The number of common shares outstanding during the period is as follows:

	This year
Average number of outstanding common shares at the beginning of the year	85,741,623
Common shares issued during the period	4,284,969
Outstanding common stock at the end of the year	**90,026,592**

VII - OTHER INFORMATION

1. **Here are some key indicators for evaluating the overall financial situation and business performance of the Company:**

Target	**Unit of measurement**		
Asset structure and capital structure		**June 30, 2026**	**July 1, 2025**
Asset structure			
Current assets/Total assets	%	58.23	59.89
Long-term assets/Total assets	%	41.77	40.11
Capital structure			
Liabilities/Total Capital	%	44.74	47.60
Equity/Total Capital	%	55.26	52.40
Ability to pay		**June 30, 2026**	**July 1, 2025**
Current liquidity	Time	2.24	2.10
Short-term debt repayment capacity	Time	1.33	1.28
Quick payment capability	Time	0.01	0.01
Rate of return from July 1, 2025 to June 30, 2026:		**This year**	**Last year**
Profit margin on revenue			

Target	Unit of measurement		
Profit margin before tax on revenue from sales and services.	%	2.72	4.33
Profit margin after tax on sales revenue and services rendered.	%	2.29	3.70
Profit margin before tax on net revenue from the provision of goods and services.	%	2.72	4.33
Profit margin after tax on net revenue from the provision of goods and services.	%	2.29	3.70
Return on total assets			
Profit margin before tax on total assets	%	1.87	1.91
Return on total assets (ROI)	%	1.57	1.63
Return on equity (ROI)	*%*	***2.85***	***3.38***

2. Department Report

By business sector:
The company's main business activity is the production and trading of sugar and other agricultural products. Therefore, the company does not prepare departmental reports by business sector.

By geographical area:

The Company's business operations are conducted within Vietnam; therefore, the Company does not prepare segment reports by geographical region.

3. Transactions and balances with related parties

During the period, the Company had transactions with the following related parties:

	Relationship	From April 1, 2026 to June 30, 2026	From April 1, 2025 to June 30, 2025
Purchase transaction			
Lam Son Trading & Import-Export Company Limited	Subsidiary company	3,049,595,435	21,769,883,990
Tam Phu Hung High - Tech Food Company Limited	Subsidiary company	429,485,550	633,578,400
Lam Son Fertilizer Joint Stock Company	Subsidiary company	44,354,565,482	44,700,740,000
Lam Son-Sao Vang Co., Ltd.	Subsidiary company	16,024,183,890	4,125,209,875
Lam Son Sugar Cane High-Tech Agricultural Company Limited	Subsidiary company	1,401,991,270	349,446,875

	Relationship	From April 1, 2026 to June 30, 2026	From April 1, 2025 to June 30, 2025
Sales transactions			
Lam Son Sugar Cane High-Tech Agricultural Company Limited	Subsidiary company	941,780,366	1,030,748,899
Lam Son Trading & Import-Export Company Limited	Subsidiary company	142,098,818,451	69,488,471,811
Lam Son-Sao Vang Co., Ltd.	Subsidiary company	6,160,955,352	7,050,689,380
Tam Phu Hung High - Tech Food Company Limited	Subsidiary company	232,106,582	317,230,683
Thanh An - Lam Son Company Limited	Subsidiary company	54,711,723	51,316,292
Lam Son Fertilizer Joint Stock Company	Subsidiary company	1,893,589,750	-

The balances with related parties at the end of the accounting period are as follows:

As of July 1, 2025 and June 30, 2026, the balances of receivables and payables with related parties are as follows:

	Relationship	Final number	First issue of the year
Pay the seller in advance.			
Vietnam-Sweden Wine Joint Stock Company	Affiliated company	882,000,000	882,000,000
Lam Son Sugar Cane High-Tech Agricultural Company Limited	Subsidiary company	1,774,788,280	1,767,303,561
Lam Son-Sao Vang Co., Ltd.	Subsidiary company	13,510,642,935	22,209,147,335
Payment to the seller			
Lam Son Fertilizer Joint Stock Company	Subsidiary company	69,284,202,037	112,361,685,000
Lam Son Ba Thuoc Investment and Development Joint Stock Company	Subsidiary company	5,873,187,053	5,873,187,053
Accounts receivable from customers			
Vietnam-Sweden Wine Joint Stock Company	Affiliated company	2,921,603,000	2,921,603,000
Lam Son Trading & Import-Export Company Limited	Subsidiary company	781,261,497	2,687,215,126
Lam Son Fertilizer Joint Stock Company	Subsidiary company	2,045,076,930	-
Buyer pays upfront.			
Lam Son Trading & Import-Export Company Limited	Subsidiary company	-	-
Other short-term receivables			
Vietnam-Sweden Wine Joint Stock Company	Affiliated company	8,504,060,306	8,504,060,306
Tam Phu Hung High - Tech Food Company Limited	Subsidiary company	4,730,038,316	4,998,680,900

Lam Son Fertilizer Joint Stock Company	Subsidiary company	6,277,500,000	-
Other short-term payables			
Lam Son Fertilizer Joint Stock Company	Subsidiary company	4,185,975,616	-
Receivables from short-term loans			
Tam Phu Hung High - Tech Food Company Limited	Subsidiary company	24,328,736,720	42,800,000,000

4. Transactions with other related parties

The income of the members of the Board of Directors, the General Management Board, and the Supervisory Board during the period is as follows:

No.	Full name	Job title	From April 1, 2026 to June 30, 2026 VND	From April 1, 2025 to June 30, 2025 VND
1	Mr. Le Van Tan	Chairman of the Board	267,399,000	369,805,720
2	Mr. Le Trung Thanh	Vice Chairman of the Board of Directors	120,649,000	176,573,566
3	Ms. Le Thi Hue	Standing Member of the Board of Directors	97,884,841	136,165,566
4	Mr. Phung Thanh Hai	Board Member	11,000,000	31,000,000
5	Mr. Nguyen Thanh Tan	Board Member	10,000,000	30,000,000
6	Mr. Le Van Phuong	General Director	156,822,400	187,494,883
7	Mr. Nguyen Duy Thanh	Deputy General Manager	84,618,538	106,193,816
8	Mr. Le Ba Chieu	Deputy General Manager	82,953,923	101,725,643
9	Mr. Le Van Quang	Deputy General Manager	80,465,477	100,877,566
10	Mr. Nguyen Xuan Lam	Deputy General Manager	-	93,304,643
11	Mr. Le Huy Hung	Head of the Supervisory Board	57,296,885	82,694,628
12	Mr. Trinh Dinh Toan	Member of the Supervisory Board	48,010,154	62,534,089
13	Ms. Nguyen Thi Hong An	Member of the Supervisory Board	33,592,740	42,352,643
	Total		**1,050,692,959**	**1,520,722,764**

Apart from the aforementioned related-party transactions, other related parties did not have any transactions during the period and did not have any balances with the Company at the end of the accounting period .

5. Explanation of profit fluctuations compared to the same period last year.

Net profit after tax for the fourth quarter of the 2025/2026 fiscal year (from July 1, 2025 to June 30, 2026) reached VND 1,322,631,854, a decrease of 97.51% compared to the same period of the 2024/2025 fiscal year, due to several specific indicators as follows:

Unit of measurement: VND

TT	Target	From April 1st to June 30th		
		This year (d)	Last year (d)	Increase/ Decrease (%)
1	Net revenue from sales and services	658,975,708,596	626,294,887,417	5.22
2	Cost of goods sold	628,443,189,337	516,424,696,424	21.69
3	Gross profit from sales and services	30,532,519,259	109,870,190,993	(72.21)
4	Gross profit margin/revenue ratio	4.63%	17.54%	(73.59)
5	Financial operating revenue	11,926,961,137	2,043,471,557	483.66
6	Financial costs	27,034,396,733	25,086,287,297	7.77
7	Cost of goods sold	10,640,967,717	8,847,116,801	20.28
8	Management costs	2,534,839,478	13,754,003,122	(81.57)
9	Net profit after corporate income tax	1,322,631,854	53,189,269,474	(97.51)

Reason :

Revenue in the fourth quarter of this year increased by 5.22%, while the cost of goods sold increased by 21.69% compared to the same period last year. This resulted in a 72.21% decrease in gross profit from sales and services compared to the same period last year. Financial expenses increased by 7.77%, selling expenses increased by 20.28%, and administrative expenses decreased by 81.57% compared to the same period last year. The gross profit margin on revenue in the fourth quarter of this year was only 4.63%, compared to 17.54% in the same period last year, the lowest margin in recent quarters. Therefore, although revenue increased compared to the same period last year, the decrease in selling prices and the sharp increase in the cost of goods sold led to a 97.51% decrease in net profit after corporate income tax in the fourth quarter of the 2025/2026 fiscal year (from July 1, 2025 to June 30, 2026) compared to the same period last year.

Established on July 30, 2026

Prepared by	Chief Accountant	General Director
Le Duc Anh	Do Thi Thanh Ha	Le Van Phuong

M.S.D.N: 28004633.. CÔNG TY CỔ PHẦN MÍA ĐƯỜNG LAM SƠN