LAM SON SUGAR CANE JOINT STOCK CORPORATION	THE SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness

No: 191/TB/ĐLS-HĐQT *Lam Son, dated October 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 first quarter of the fiscal year from July 1, 2026 to June 30, 2027; 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 October 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 first quarter of the fiscal year from July 1, 2026 to June 30, 2027.
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

CONSOLIDATED FINANCIAL STATEMENTS

FROM JULY 1, 2026 TO SEPTEMBER 30, 2026

(FISCAL YEAR FROM JULY 01, 2026 TO JUNE 30, 2027)

LAM SON SUGAR CANE JOINT STOCK CORPORATION

INDEX

CONTENTS		Page
1.	Consolidated Statement of Financial Position	1 - 4
2.	Consolidated Statement of Income	5
3.	Consolidated Statement of Cash flows	6 - 7
4.	Notes to the Consolidated Financial Statements	8 - 28

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Calculation unit: VND

ASSETS	Code	Note	Ending balance	First year balance
A - CURRENT ASSETS	**100**		**1,651,186,126,027**	**1,942,006,634,811**
I. Cash and cash equivalents	**110**	**V.1**	**28,815,577,728**	**36,101,996,096**
1. Cash	111		17,191,042,512	16,273,936,886
2. Cash equivalents	112		11,624,535,216	19,828,059,210
II. Short-term investments	**120**	**V.2**	**105,491,272,401**	**105,317,736,315**
1. Trading securities	121		-	-
2. Provision for diminution in value of trading securities (*)	122		-	-
3. Short-term held-to-maturity investments	123		105,491,272,401	105,317,736,315
4. Provision for short-term held-to-maturity investments	124			-
III. Short-term receivables	**130**		**375,287,723,650**	**253,713,890,243**
1. Short-term trade receivables	131	V.3	147,241,195,745	82,367,944,154
2. Short-term prepayments to suppliers	132	V.4	178,626,807,807	131,676,603,696
3. Short-term intra-company receivables	133		24,999,234,232	19,584,019,092
4. Receivables according to the progress of construction contracts	134		-	-
6. Other short-term receivables	135	V.5	66,449,890,070	62,114,727,505
7. Provision for short-term doubtful debts (*)	136		(42,029,404,204)	(42,029,404,204)
8. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	**140**	**V.6**	**1,103,617,006,184**	**1,538,202,184,030**
1. Inventories	141		1,113,898,985,983	1,548,484,163,829
2. Provision for devaluation of inventories (*)	142		(10,281,979,799)	(10,281,979,799)
V. Short-term biological assets	**150**	**V.7**	**6,639,561,390**	**6,453,013,549**
1. Short-term consumable livestock	151		-	-
2. Short-term seasonal crops or crops held for one-time harvest	152		6,639,561,390	6,453,013,549
3. Allowance for impairment of short-term biological assets	153		-	-
VI. Other short-term assets	**160**		**31,334,984,674**	**2,217,814,578**
1. Short-term deferred expenses	161	V.8	30,375,946,061	1,472,632,391
2. Deductible value added tax	162		767,382,613	435,523,456
3. Taxes and other receivables from the State budget	163	V.9	191,656,000	309,658,731
4. Purchase and resale of Government bonds	164		-	-
5. Other current assets	165		-	-

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

ASSETS	Code	Note	Ending balance	First year balance
B - NON-CURRENT ASSETS	**200**		**1,288,733,224,452**	**1,305,396,176,912**
I. Long-term receivables	**210**		**690,603,108**	**690,603,108**
1. Long-term trade receivables	211		-	-
2. Long-term prepayment to suppliers	212		-	-
3. Working captital provided to sub-units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215		713,103,108	713,103,108
6. Provision for long-term doubtful debts (*)	216		(22,500,000)	(22,500,000)
II. Fixed assets	**220**		**798,273,207,039**	**815,721,292,922**
1. Tangible fixed assets	221	V.10	759,106,292,973	776,012,644,216
Historical cost	*222*		*3,228,495,671,899*	*3,234,670,954,049*
Accumulated depreciation	*223*		(2,469,389,378,926)	(2,458,658,309,833)
2. Finance lease fixed assets	224		-	-
Historical cost	*225*		-	-
Accumulated depreciation	*226*		-	-
3. Intangible fixed assets	227	V.11	39,166,914,066	39,708,648,706
Historical cost	*228*		*52,258,456,172*	*52,258,456,172*
Accumulated depreciation	*229*		(13,091,542,106)	(12,549,807,466)
III. Long-term biological assets	**230**			
IV. Investment properties	**240**		-	-
V. Long-term assets in progress	**250**		**326,937,137,682**	**325,336,416,265**
1. Long-term work in progress	251		-	-
2. Construction in progress	252	V.12	326,937,137,682	325,336,416,265
VI. Long-term investments	**260**		**100,885,554,236**	**100,905,554,236**
1. Investments in subsidiaries	261		-	-
2. Investments in joint-ventures and associates	262		-	-
3. Equity investments in other entities	263	V.13	6,251,145,800	6,251,145,800
4. Allowance for impairment of long-term equity investmei	264	V.13	(415,591,564)	(415,591,564)
5. Long-term held-to-maturity investments	265	V.13	95,050,000,000	95,070,000,000
6. Provision for long-term held-to-maturity investments	266	V.13	-	-
VII. Other long-term assets	**270**		**61,946,722,387**	**62,742,310,381**
1. Long-term deferred expenses	271	V.14	61,946,722,387	62,742,310,381
2. Deferred income tax assets	272		-	-
3. Long-term equipment, supplies and spare parts	273		-	-
4. Other long-term assets	274		-	-
5. Goodwill	279		-	-
TOTAL ASSETS	**280**		**2,939,919,350,479**	**3,247,402,811,723**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

CAPITAL	Code	Note	Ending balance	First year balance
C - LIABILITIES	**300**		**1,107,618,085,198**	**1,426,974,651,599**
I. Current liabilities	**310**		**1,081,238,970,363**	**1,400,225,787,949**
1. Short-term trade payables	311	V.15	66,732,560,679	124,686,995,848
2. Short-term prepayments from customers	312		153,004,663,484	95,754,487,105
3. Dividends and profit distributions payable	313		6,255,930,090	12,393,172,765
4. Short-term taxes and other payables to State budget	314	V.16	53,489,163,293	25,516,403,937
5. Payables to employees	315		6,073,539,611	18,130,455,263
6. Short-term accrued expenses	316	V.17	20,311,826,391	37,433,746,471
7. Short-term intra-company payables	317		-	-
8. Short-term payables according to the progress of construction contracts	318		-	-
9. Short-term unearned revenue	319		-	-
10. Other short-term payables	320	V.18	20,544,677,869	14,337,159,571
11. Short-term borrowings and finance lease liabilities	321	V.19	702,037,709,329	1,017,908,081,748
12. Provisions for short-term payables	322		-	-
13. Bonus and welfare fund	323		52,788,899,617	54,065,285,241
14. Price stabilization fund	324		-	-
15. Purchase and resale of Government bonds	325		-	-
II. Non-current liabilities	**330**		**26,379,114,835**	**26,748,863,650**
1. Long-term trade payables	331		-	-
2. Long-term prepayments from customers	332		-	-
3. Long-term taxes and other payables to State budget	333			
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for operating capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term unearned revenue	337		-	-
8. Other long-term payables	338		1,000,000,000	1,000,000,000
9. Long-term borrowings and finance lease liabilities	339	V.20	5,735,000,000	5,735,000,000
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax liabilities	342		-	-
13. Provisions for long-term payables	343		-	-
14. Science and technology development fund	344		19,644,114,835	20,013,863,650

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

	CAPITAL	Code	Note	Ending balance	First year balance
D -	**OWNER'S EQUITY**	**400**		**1,832,301,265,281**	**1,820,428,160,124**
1.	Contributed capital	411	V.21	900,265,920,000	900,265,920,000
-	*Ordinary shares with voting rights*	*411a*		*900,265,920,000*	*900,265,920,000*
-	*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		2,537,381,883	2,756,145,208
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	621,916,911,961
9.	Other reserves	419	V.21	-	-
10.	Retained earnings	420	V.21	79,493,833,101	67,288,066,813
-	*Retained earnings accumulated till the end of the previous period*	*420a*		*67,288,066,813*	*19,201,334,134*
-	*Retained earnings of the current period*	*420b*		*12,205,766,288*	*48,086,732,679*
11.	Non-Controlling Interest	429	V.21	36,631,885,535	36,745,783,341
	TOTAL CAPITAL	**440**		**2,939,919,350,479**	**3,247,402,811,723**

Created on October 30, 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Tu	Do Thi Thanh Ha	Le Van Phuong

CONSOLIDATED STATEMENT OF INCOME

Quarter I - For the period from July 1, 2026 to June 30, 2027

Calculation unit: VND

	ITEMS	Code	Note	Quarter I	
				This year	Last year
1	Revenue from sales of goods and rendering of services	1	VI.1	554,301,067,860	384,409,807,863
2	Revenue deductions	2	VI.1	147,437,319	-
3	Net revenue from sales of goods and rendering of services	10	VI.1	554,153,630,541	384,409,807,863
4	Cost of goods sold	11	VI.2	499,787,458,579	332,942,045,020
5	Gross profit from sales of goods and rendering of services	20		54,366,171,962	51,467,762,843
6	Gain/(loss) on liquidation or disposal of investment properti	21		-	-
7	Financial income	22	VI.3	3,243,380,073	4,653,679,026
8	Financial expense	23	VI.4	20,281,215,603	16,491,883,079
	- In which: Borrowing costs	*24*		*17,858,058,371*	*16,131,624,872*
9	Selling expense	25	VI.5	14,256,611,200	9,465,580,326
10	General and administrative expense	26	VI.6	12,042,041,144	9,702,800,483
11	Share of joint ventures and associates' profit or loss	27		-	-
12	Net profit from operating activities	30		11,029,684,088	20,461,177,981
13	Other income	31		4,197,389,125	177,230,072
14	Other expense	32		419,288,911	1,648,444,586
15	Other profit	40		3,778,100,214	(1,471,214,514)
16	Total net profit before tax	50		14,807,784,302	18,989,963,467
17	Current corporate income tax expense	51		2,715,915,819	3,619,737,467
18	Deferred corporate income tax expense	52		-	-
19	Profit after corporate income tax	60		12,091,868,483	15,370,226,000
20	Profit after tax attributable to owners of the parent	61		12,205,766,288	15,956,539,112
21	Profit after tax attributable to non-controlling interests	62		(113,897,805)	(586,313,112)

Created on October 30, 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Tu	Do Thi Thanh Ha	Le Van Phuong

CONSOLIDATED STATEMENT OF CASH FLOWS

(Indirect method)

Period from July 1, 2026 to September 30, 2026

Calculation unit: VND

ITEMS	Code	Note	Period from July 1 to September 30	
			This year	Last year
I. Cash flows from operating activities				
1. Profits before tax	***1***		***14,807,784,302***	***18,989,963,467***
2. Adjustment for:				
- Depreciation and amortization of fixed assets and investment properties	2		17,814,862,360	17,125,892,497
- Provisions	3		-	(36,284,400)
- Exchange gains/losses from retranslation of monetary items denominated in foreign currency	4		-	-
- Gain/(loss) from investment and financial activities	5		(8,052,677,211)	(2,575,355,839)
- Borrowing costs	6		17,858,058,371	16,131,624,872
- Other adjustments	7		-	-
3. Operating profit before changes in working capital	***8***		***42,428,027,822***	***49,635,840,597***
- Increase/Decrease in receivables	9		(134,395,609,723)	(64,394,301,349)
- Increase/Decrease in inventories	10		434,585,177,845	250,589,719,941
- Increase/Decrease in payables (excluding interest payables, corporate income tax payable)	11		5,364,086,680	133,809,959,925
- Increase/Decrease in prepaid expenses	12		(28,294,273,517)	(27,781,693,623)
- Increase/Decrease in trading securities	13		-	-
- Interest and other borrowing costs paid	14		(15,880,828,508)	(16,345,530,864)
- Corporate income tax paid	15		(9,813,683,669)	(4,503,531,766)
- Other receipts from operating activities	16		-	-
- Other payments on operating activities	17		-	(1,402,583,568)
Net cash flow from operating activities	**20**		**293,992,896,930**	**319,607,879,293**
II. Cash flows from investing activities				
1. Purchase or construction of fixed assets and other long-term assets	21		(90,390,904,659)	(4,480,913,660)
2. Proceeds from disposals of fixed assets and other long-term assets	22		88,423,406,765	-
3. Loans and purchase of debt instruments from other entities	23		(260,821,806)	(16,811,315,836)
4. Collection of loans and resale of debt instrument of other entities	24		8,537,285,720	(6,130,067,063)
5. Equity investments in other entities	25		-	-
6. Proceeds from equity investment in other entities	26		-	-
7. Interest and dividend received	27		12,230,597,101	4,687,930,327
Net cash flow from investing activities	**30**		**18,539,563,121**	**(22,734,366,232)**

CONSOLIDATED STATEMENT OF CASH FLOWS (continued)

ITEMS	Code	Note	Period from July 1 to September 30	
			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		229,565,675,238	479,304,871,861
4. Repayment of principal	34		(545,436,047,657)	(781,428,671,119)
5. Repayment of financial principal	35		-	-
6. Dividends or profits paid to owners	36		(3,948,506,000)	-
Net cash flow from financing activities	**40**		**(319,818,878,419)**	**(302,123,799,258)**
Net cash flows in the period	**50**		**(7,286,418,368)**	**(5,250,286,197)**
Cash and cash equivalents at the beginning of the period	**60**	**V.1**	**36,101,996,096**	**35,148,470,554**
Effect of exchange rate fluctuations	61		-	-
Cash and cash equivalents at the end of the period	**70**	**V.1**	**28,815,577,728**	**29,898,184,357**

Created on October 30, 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Tu	Do Thi Thanh Ha	Le Van Phuong

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 first quarter of the fiscal year ending on June 30, 2027. 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

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/ĐLS – 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 2026/2027 will start from July 1, 2026, to June 30, 2027.

2. The accounting currency is Vietnam dong (VND).

III. ACCOUNTING STANDARDS AND SYSTEM

1. Applied Accounting Policies

The Company applies the Vietnamese Accounting System for Enterprises in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance, which provides guidance on the accounting system for enterprises; 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; and Circular No. 43/2026/TT-BTC dated April 20, 2026, which amends and supplements certain articles of Circular No. 202/2014/TT-BTC.

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.

During the period, the Company adopted, for the first time, the Vietnamese Accounting System for enterprises as issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Ministry of Finance, which replaces Circular No. 200/2014/TT-BTC dated December 22, 2014. Consequently, certain items in the financial statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Beginning of the period" and "Prior period" columns of the first-quarter financial statements have been restated to reflect the new classifications and terminology introduced by Circular 99, ensuring comparability. These changes do not affect the Company's total assets, total liabilities, equity, or profit after tax.

3. Form of accounting applied

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.

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 Statement of Financial position:

The consolidated statement of financial position is prepared by aggregating the statements of financial position of the parent company and its subsidiaries, item by item, for corresponding categories of assets, liabilities, and equity, based on the following principles:

- Items in the statements of financial position that do not require adjustment are added together directly to determine the corresponding items in the consolidated statement of financial position;
- Items that require adjustment are adjusted first, and then aggregated for consolidation and presentation in the consolidated statement of financial position. The line items subject to adjustment for the purpose of the consolidated statement of financial position 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.

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:

Types of fixed assets	Number of years
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.

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.

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, 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 REGARDING ITEMS PRESENTED IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION

1. Cash and Cash Equivalents

	Ending balance	Beginning balance
Cash on hand	945,703,682	1,051,420,854
Demand deposits	16,516,688,150	15,222,516,032
Cash Equivalents	11,353,185,896	19,828,059,210
Total	**28,815,577,728**	**36,101,996,096**

2. Short-term investment

	Ending balance	Beginning balance
- Trading securities	-	-
- Held-to-maturity investments	105,491,272,401	105,317,736,315
+ Fixed-term deposit	105,381,272,401	105,207,736,315
+ Loan	110,000,000	110,000,000
Total	**105,491,272,401**	**105,317,736,315**

3. Short-term receivables

	Ending balance		Beginning balance	
	Value	Provision	Value	Provision
a) Short-term receivables:	**138,076,876,245**	**(15,820,513,766)**	**73,203,624,654**	**(15,820,513,766)**
- *Hanoi Branch of Coca-Cola Beverages Vietnam Co., Ltd.*	24,641,744,400	-	5,189,184,000	-
- Branch of Suntory Pepsico Vietnam	14,585,184,000	-	-	-

	Ending balance		Beginning balance	
	Value	**Provision**	**Value**	**Provision**
Beverage Company Limited in Bac Ninh Province				
- Phuong Huy Linh Company Limited	27,695,808,043	-	16,728,870,543	-
- Ms, Nguyen Thi Phuong Thanh	2,683,000,000	(2,683,000,000)	2,683,000,000	(2,683,000,000)
- Other customers	68,471,139,802	(13,137,513,766)	48,602,570,111	(13,137,513,766)
b) Related parties:	**9,164,319,500**	**(9,164,319,500)**	**9,164,319,500**	**(9,164,319,500)**
- Swedish-Vietnamese Liquor Joint Stock Company	2,921,603,000	(2,921,603,000)	2,921,603,000	(2,921,603,000)
- Nong Cong Sugarcane Joint Stock Company	6,242,716,500	(6,242,716,500)	6,242,716,500	(6,242,716,500)
Total	**147,241,195,745**	**(24,984,833,266)**	**82,367,944,154**	**(24,984,833,266)**

4. Short-term prepayments to suppliers

	Ending balance	Beginning balance
Short-term prepayments to suppliers:	**171,992,534,799**	**125,042,330,688**
- Advance for material purchase to co-operatives and farmers	*153,898,491,716*	*97,565,130,477*
- Advances to other suppliers	*18,094,043,083*	*27,477,200,211*
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	**178,626,807,807**	**131,676,603,696**

5. Other short-term receivables

	Ending balance		Beginning balance	
	Value	**Provision**	**Value**	**Provision**
a) Receivables from related parties	**44,280,273,576**	**(8,504,060,306)**	**44,280,273,576**	**(8,504,060,306)**
- Lam Son Sugarcane Association	35,776,213,270	-	35,776,213,270	-
- Swedish-Vietnamese Liquor Joint Stock Company	8,504,060,306	(8,504,060,306)	8,504,060,306	(8,504,060,306)

	Ending balance		Beginning balance	
	Value	Provision	Value	Provision
b) Accounts receivable from other parties	**22,169,616,494**	**(1,220,771,221)**	**17,834,453,929**	**(1,220,771,221)**
Total	**66,449,890,070**	**(9,724,831,527)**	**62,114,727,505**	**(9,724,831,527)**

6. Inventories

	Ending balance		Beginning balance	
	Original cost	Provision	Original cost	Provision
Goods transported via internal routes	173,940,590	-	394,537,864	-
Raw materials	74,541,286,839	(4,777,408,162)	46,186,829,347	(4,777,408,162)
Tools, supplies	2,777,859,941	(91,666,677)	3,526,002,460	(91,666,677)
Work in process	10,431,184,573	-	40,199,967,267	-
Product	1,017,357,559,247	(5,305,269,758)	1,463,294,941,797	(5,305,269,758)
Goods	8,607,925,109	(107,635,202)	20,895,892,029	(107,635,202)
Consignments	9,229,684	-	23,025,706	-
Total	**1,113,898,985,983**	**(10,281,979,799)**	**1,574,521,196,470**	**(10,281,979,799)**

7. Short-term biological assets

	Ending balance	Beginning balance
Livestock raised for short-term, one-time production	-	-
Crops grown seasonally or for short-term, one-time production:	**6,639,561,390**	**6,453,013,549**
- Phalaenopsis orchids	*1,637,877,262*	*1,324,884,732*
- Sugarcane raw material	*1,564,879,731*	*1,314,122,893*
- Yellow melon	*2,595,213,408*	*3,343,443,843*
- Pineapple	*841,590,989*	*470,562,081*
Total	**6,639,561,390**	**6,453,013,549**

8. Short-term deferred expenses

	Ending balance	Beginning balance
Short-term deferred expenses	30,375,946,061	1,472,632,391
Total	**30,375,946,061**	**1,472,632,391**

9. Taxes and Other Receivables from the State

	Ending balance	Beginning balance
Taxes and Other Receivables from the State	191,656,000	309,658,731
Total	**191,656,000**	**309,658,731**

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	**791,877,256,114**	**2,341,831,898,015**	**73,174,841,186**	**16,709,641,551**	**11,077,317,183**	**3,234,670,954,049**
- New Purchases	-	*137,900,000*	*291,666,667*	*36,564,815*	-	*466,131,482*
- Completion of basic construction investment	*42,013,653,815*	-	-	-	-	*42,013,653,815*
- Liquidation, sales	*(45,943,886,817)*	*(2,711,180,630)*	-	-	-	*(48,655,067,447)*
Ending balance	**787,947,023,112**	**2,339,258,617,385**	**73,466,507,853**	**16,746,206,366**	**11,077,317,183**	**3,228,495,671,899**
Accumulated depreciation:						
Beginning balance	**466,198,652,413**	**1,907,430,116,629**	**62,538,813,029**	**16,417,814,047**	**6,072,913,715**	**2,458,658,309,833**
Depreciation for the year	*7,375,894,986*	*9,272,007,459*	*439,716,139*	*12,076,571*	*173,432,565*	*17,273,127,720*
Liquidation, sales	*(3,830,877,997)*	*(2,711,180,630)*	-	-	-	*(6,542,058,627)*
Another reduction	-	-	-	-	-	-
Ending balance	**469,743,669,402**	**1,913,990,943,458**	**62,978,529,168**	**16,429,890,618**	**6,246,346,280**	**2,469,389,378,926**
Net carrying amount:						
Beginning of the period	**325,678,603,701**	**434,401,781,386**	**10,636,028,157**	**291,827,504**	**5,004,403,468**	**776,012,644,216**
Ending of the period	**318,203,353,710**	**425,267,673,927**	**10,487,978,685**	**316,315,748**	**4,830,970,903**	**759,106,292,973**

11. Increase or decrease of intangible fixed assets

	Land use rights	Computer software	Total
Original cost:			
Beginning balance	**36,921,984,980**	**15,336,471,192**	**52,258,456,172**
Increase due to new purchases	-	-	-
Liquidation, sale	-	-	-
Other decreases	-	-	-
Ending balance	**36,921,984,980**	**15,336,471,192**	**52,258,456,172**
Accumulated depreciation:			
Beginning balance	**3,876,575,411**	**8,673,232,055**	**12,549,807,466**
Depreciation during the year	65,788,987	475,945,653	541,734,640
Other increases	-	-	-
Liquidation, sale	-	-	-
Other decreases	-	-	-
Ending balance	**3,942,364,398**	**9,149,177,708**	**13,091,542,106**
Net carrying amount:			
Beginning of the period	**33,045,409,569**	**6,663,239,137**	**39,708,648,706**
Ending of the period	**32,979,620,582**	**6,187,293,484**	**39,166,914,066**

12. Construction in progress

	Ending balance	Beginning balance
Construction in progress		
High-tech agricultural zone project	16,249,466,603	16,249,466,603
Tam Thanh bamboo ecological park project	278,648,669,111	278,648,669,111
PET/LON bottle production line investment project	8,048,543,054	8,048,543,054
Other projects	23,990,458,914	22,389,737,497
Total	**326,937,137,682**	**325,336,416,265**

13. Long-term investments

Investments in associates

Currency: VND

	Ending balance		Beginning balance	
	Ownership ratio (%)	*Number of shares*	*Ownership ratio (%)*	*Number of shares*
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
Other long-term investments - equity contributions	**6,251,145,800**	**6,251,145,800**
Lam Son - Nhu Xuan Investment and Development Joint Stock Company	*1,000,000,000*	*1,000,000,000*
Lam Ha Trading Joint Stock Company	*2,276,500,000*	*2,276,500,000*
Sugarcane Corporation I – Lam Son Sugar Cane Joint Stock Company	*2,974,645,800*	*2,974,645,800*
Held-to-maturity investments	**95,050,000,000**	**95,070,000,000**
Long-term financial investment reserve	**(415,591,564)**	**(415,591,564)**
Total	**100,885,554,236**	**100,905,554,236**

14. Long-term deferred expenses

	Ending balance	Beginning balance
Site clearance and land leveling costs:	41,894,983,052	42,151,969,049
- Lam Son High-Tech Agricultural Zone Project	*24,224,486,040*	*24,387,145,539*
- Lam Son High-Tech Agricultural and Food Processing Center Project	*17,670,497,012*	*17,764,823,510*
Other expenses	*20,051,739,335*	20,590,341,332
Total	**61,946,722,387**	**62,742,310,381**

15. Short-term trade payables

	Ending balance	Beginning balance
Guangxi Nanning Qiaolong International Trading Co.,Ltd	9,496,134,535	9,556,052,784
Guangxi Laibin Pinguan Trade Group Co.,Ltd	7,046,311,010	7,090,771,481
Nhat Long Fertilizer Joint Stock Company	6,847,945,403	19,683,148,785
Thanh Tung Import-Export Joint Stock Company	5,419,772,842	-
AMOY Plastic Packaging Co., Ltd	4,449,451,692	6,279,646,070
Other suppliers	33,472,945,197	82,077,376,728
Total	**66,732,560,679**	**124,686,995,848**

16. Taxes and other payables to State budget

	Ending balance	Beginning balance
Value added tax	50,272,938,974	14,991,306,605
Corporate income tax	2,840,034,485	10,328,867,219
Other taxes	376,189,834	196,230,113
Total	**53,489,163,293**	**25,516,403,937**

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

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

	Ending balance	Beginning balance
Short-term accrued expenses	20,311,826,391	37,433,746,471
Total	**20,311,826,391**	**37,433,746,471**

18. Other short-term payables

	Ending balance	Beginning balance
Other short-term payables	20,544,677,869	14,337,159,571
Total	**20,544,677,869**	**14,337,159,571**

19. Loans and finance lease liabilities

	Ending balance	Beginning balance
Short term bank loans	702,037,709,329	1,015,508,081,748
Short-term loans from other organizations and individuals	-	2,400,000,000
Long-term Loans Due for Repayment (*)	-	-
Total	**702,037,709,329**	**1,017,908,081,748**

20. Long-term loans and debt

	Ending balance	Beginning balance
Long term bank loans	-	-
Long-term loans from other organizations and individuals	5,735,000,000	5,735,000,000
Convertible bonds	-	-
Total	**5,735,000,000**	**5,735,000,000**

Details of Movements in Long-Term Loans

	Beginning balance	Loan Amount During the Period	Repayments/Other Reductions	Ending Balance
Loans from other parties	5,735,000,000	-	-	5,735,000,000
Total	**5,735,000,000**	-	-	**5,735,000,000**

21. Owners' equity

Equity Fluctuation Reconciliation Table

Curency: VNĐ

	Owner's equity	Share premium	Other owner's equity	Investment and development fund	Undistribuited profit after tax	Capital expenditure fund	Total
Beginning balance of previous year	**857,416,230,000**	**191,455,332,801**	**2,756,145,208**	**610,792,398,400**	**127,170,862,755**	**37,153,019,756**	**1,826,743,988,920**
Profit for the year	-	-	-	-	48,086,732,679	7,715,263,585	**55,801,996,264**
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)**
Dividends in cash	-	-	-	-	(42,870,811,500)	(8,122,500,000)	**(50,993,311,500)**
Stock dividend	42,849,690,000	-	-	-	(42,849,690,000)	-	-
Other decreases	-	-	-	-	-	-	-
Ending balance of previous year	**900,265,920,000**	**191,455,332,801**	**2,756,145,208**	**621,916,911,961**	**67,288,066,813**	**36,745,783,341**	**1,820,428,160,124**
Beginning balance of current year	**900,265,920,000**	**191,455,332,801**	**2,756,145,208**	**621,916,911,961**	**67,288,066,813**	**36,745,783,341**	**1,820,428,160,124**
Profit for the year	-	-	-	-	12,205,766,288	(113,897,805)	12,091,868,483
Development investment fund provision	-	-	-	-	-	-	-
Provision for reward and welfare fund	-	-	-	-	-	-	-
Cash dividend distribution	-	-	-	-	-	-	-
Other decreases	-	-	(218,763,325)	-	-	-	(218,763,325)
Ending balance of previous year	**900,265,920,000**	**191,455,332,801**	**2,537,381,883**	**621,916,911,961**	**77,493,833,101**	**36,631,885,536**	**1,830,301,265,282**

Owner's equity details

	Ending balance	Beginning balance
Shareholders' equity	900,265,920,000	900,265,920,000
Share premium	191,455,332,801	191,455,332,801
Other Owner's Capital	2,537,381,883	2,756,145,208
Treasury stock	-	-
Total	**1,094,258,634,684**	**1,094,477,398,009**

Shares

	Ending balance	Beginning balance
Number of shares registered for issuance	90,026,592	90,026,592
Number of shares sold to the public	90,026,592	90,026,592
- *Common shares*	*90,026,592*	*90,026,592*
Number of shares bought back	-	-
Number of shares outstanding	90,026,592	90,026,592
- *Common shares*	*90,026,592*	*90,026,592*

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,

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED BUSINESS RESULTS STATEMENT FOR THE FIRST QUARTER OF THE FINANCIAL YEAR 2026/2027

1. Revenue from sales of goods and rendering of services

	Period from July 1 to September 30	
	Current year	Previous year
Revenue from sales of finished products	549,630,433,092	350,683,894,763
Sales revenue	4,315,010,968	31,375,803,787
Service revenue	355,623,800	2,350,109,313
Revenue deductions	(147,437,319)	-
Net revenue	**554,153,630,541**	**384,409,807,863**

2. Cost of goods sold

	Period from July 1 to September 30	
	Current year	**Previous year**
Cost of finished goods sold	495,436,002,746	299,577,622,590
Cost of goods sold	4,194,251,855	31,376,757,235
Cost of services provided	157,203,978	1,987,665,195
Provision for inventory write-down	-	-
Total	**499,787,458,579**	**332,942,045,020**

3. Financial income

	Period from July 1 to September 30	
	Current year	**Previous year**
Interest on deposits and loans	1,642,918,658	1,179,991,967
Other financial revenue	1,600,461,415	3,473,687,059
Total	**3,243,380,073**	**4,653,679,026**

4. Financial expense

	Period from July 1 to September 30	
	Current year	**Previous year**
Borrowing costs	17,858,058,371	16,131,624,872
Payment discount, deferred sales interest	2,142,365,796	-
Other financial costs	280,791,436	360,258,207
Total	**20,281,215,603**	**16.491.883.79**

5. Selling expenses

	Period from July 1 to September 30	
	Current year	**Previous year**
Labor costs	3,912,303,855	2,752,284,301
Cost of raw materials	182,301,708	150,044,657
Fixed asset depreciation costs	942,117,952	983,828,378
Outsourcing service costs	7,704,898,648	3,468,132,466
Other selling expenses	1,514,989,037	2,111,290,524
Total	**14,256,611,200**	**9,465,580,326**

These notes form an integral part of and should be read in conjunction with the Consolidated Financial Statements.

6. General and administrative expense

	Period from July 1 to September 30	
	Current year	**Previous year**
Labor costs	4,890,811,619	3,828,015,429
Cost of raw materials	2,439,438,664	2,452,141,590
Fixed asset depreciation costs		-
Outsourcing service costs	2,613,167,451	1,162,491,042
Other selling expenses	2,098,623,410	2,260,152,422
Total	**12,042,041,144**	**9,702,800,483**

VII. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

As of July 1, 2026 and September 30, 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
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	3,296,676,770	512,112,040
Lam Son Investment and Trading Joint Stock Company	Company related	8,841,095,795	4,784,332,795

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 July 1, to September 30, 2026	From July 1, to September 30, 2025
1	Mr. Le Van Tan	Chairman of the Board	705,348,774	813,632,657
2	Mr. Le Trung Thanh	Vice Chairman of Board of Directors	309,899,247	313,740,195
3	Mrs. Le Thi Hue	Member of Board of Directors	243,420,098	241,657,118
4	Mr. Phung Thanh Hai	Member of Board of Directors	30,000,000	41,000,000
5	Mr. Nguyen Thanh Tan	Member of Board of Directors	30,000,000	40,000,000
6	Mr. Le Van Phuong	General Director	406,492,701	435,244,686
7	Mr. Le Van Quang	Vice General Director	210,127,786	152,408,575
8	Mr. Nguyen Duy Thanh	Vice General Director	230,443,502	252,534,130
9	Mr. Le Ba Chieu	Vice General Director	204,722,997	206,822,724
10	Mr. Le Huy Hung	Head of Supervisory Board	139,185,380	141,905,449
11	Mr. Trinh Dinh Toan	Board of Supervisors	63,246,489	113,217,651
12	Mrs. Nguyen Thi Hong An	Board of Supervisors	51,754,988	55,364,268
		Total	**2,624,641,962**	**2,807,527,453**

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.

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 July 1, to September 30, 2026	From July 1, to September 30, 2025
Accounting profit after corporate income tax	12,091,868,483	15,370,226,000
Profits allocated to parent company shareholders	12,205,766,288	15,956,539,112
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	136	186

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

Target	Unit	As at September 30, 2026	As at July 1, 2026
Asset structure and capital structure			
Asset structure			
Current assets/Total assets	%	56.16	59.80
Long-term assets/Total assets	%	43.84	40.20
Capital structure			
Liabilities/Total Capital	%	37.67	43.94
Equity / Total Capital	%	61.08	54.93
Minority Interest/Total Capital	%	1.25	1.13
Ability to pay			
Current payment capacity	Time	2.65	2.28
Short-term debt repayment ability	Time	1.53	1.39
Fast payment ability	Time	0.03	0.03

Target	Unit	From July 1 to September 30, 2026	From July 1 to September 30, 2025
Rate of return			
Profit margin on sales			
Pre-tax profit margin on net revenue	%	2.67	6.26
Net profit margin on net revenue	%	2.18	5.24
Return on total assets			
Pre-tax profit margin on total assets	%	0.50	4.49
Return on total assets	%	0.41	3.76
The Company's Profit After Tax Ratio on Owner's Equity	%	**0.66**	**6.70**

XI. EXPLANATION OF FLUCTUATIONS COMPARED TO THE SAME PERIOD

1. Profit fluctuation compared to the same period

Consolidated after-tax profit for the first quarter of the fiscal year from July 1, 2026 to September 30, 2026 is VND 12,091,868,483, a decrease of 21.3% compared to the same period in 2025/2026, due to several specific indicators as follows:

No.	Target	From July 1 to September 30			
		Curent year (VND)	Previous year (VND)	Difference (VND)	Rate of increase and decrease (%)
1	Net revenue from insurance and services	554,153,630,541	384,409,807,863	169,743,822,678	44.2%
2	Cost of goods sold	499,787,458,579	332,942,045,020	166,845,413,559	50.1%
3	Gross profit from insurance and services	54,366,171,962	51,467,762,843	2,898,409,119	5.6%
4	Financial revenue	3,243,380,073	4,653,679,026	(1,410,298,953)	(30.3%)
5	Financial costs	20,281,215,603	16,491,883,079	3,789,332,524	23.0%
6	Cost of sales	14,256,611,200	9,465,580,326	4,791,030,874	50.6%
7	Management costs	12,042,041,144	9,702,800,483	2,339,240,661	24.1%
8	Profit after corporate income tax	12,091,868,483	15,370,226,000	(3,278,357,517)	(21.3%)

Reasons:

Net revenue from sales and services in the first quarter of 2026/2027 increased by 44.2%, while the cost of goods sold rose by 50.1%, resulting in a 5.6% increase in gross profit compared to the same period last year.

Meanwhile, financial income decreased by VND 1,410,298,953; high borrowing interest rates led to a VND 3,789,332,524 increase in financial expenses. Furthermore, selling expenses rose by 50.6%, and administrative expenses increased by 24.1% compared to the same period last year, causing profit after corporate income tax to decline by 21.3% compared with the same period last year.

Created on October 30, 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Tu	Do Thi Thanh Ha	Le Van Phuong