

NOVA CONSUMER GROUP JOINT STOCK COMPANY

**SEPARATE FINANCIAL STATEMENTS
QUARTER III/2025**

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

FOR THE FIRST 9 MONTHS OF THE FISCAL YEAR ENDING 31 DECEMBER 2025

CONTENTS	PAGE
Contents	1
Statement of the Board of Management	2
Interim Separate Financial Statements	6
- Separate Balance sheet	
- Separate Income statement	
- Separate Cash flows statement	
- Notes to the Separate Financial statements	

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Nova Consumer Group Joint Stock Company (hereinafter referred to as "the Company") presents this statement together with the Interim Financial Statements for the first 9 months of the fiscal year ending 31 December 2025.

I. COMPANY

1. Capital ownership

Nova Consumer Group Joint Stock Company has been operating in accordance with the Business Registration Certificate No. 0301447257, registered for the first time on 19 November 2004 and amended for the 31st time on 09 August 2025, granted by Ho Chi Minh City Department of Financial.

- The chartered capital : 1.197.843.250.000 VND
- Head office : 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City
- Tel : +(84) (028) 3846 6888

The Company's stocks have been listed on the Unlisted Public Company Market (UPCoM) since 26 October 2023 with the stock code of NCG according to the Decision No. 1124/QD-SGDHN of Hanoi Stock Exchange.

2. Business segment

Management advisory services.

3. Operating model

- Management consultancy (except for financial, accounting and legal consultancy (CPC 865));
- Other unclassified specialized wholesale.

Details: Exercising the rights to export, import, and wholesale goods not in the list of goods prohibited from export, import and the list of goods not allowed to be distributed in accordance with Vietnam law or not subject to restrictions according to international commitments in international treaties to which Vietnam is a member (according to the Decree No. 09/2018/ND-CP dated 15 January 2018 of the Government); (CPC 622) (not operating at the head office);

- Wholesale of agricultural and forestry materials (except for wood, bamboo, neohouzeaua) and live animals.

Details: Exercising the rights to export, import and wholesale goods not in the list of goods prohibited from export, import and the list of goods not allowed to be distributed in accordance with Vietnam law or not subject to restrictions according to international commitments in international treaties to which Vietnam is a member (according to the Decree No. 09/2018/ND-CP dated 15 January 2018 of the Government); (CPC 622) (not operating at the head office);

- Cow and buffalo raising and breeding;
- Pig raising and breeding;
- Poultry raising;
- Mixed cultivation and raising;
- Sugarcane growing;
- Wholesale of foodstuffs.

Details: Exercising the rights to export, import and wholesale goods not in the list of goods prohibited from export, import, and the list of goods not allowed to be distributed in accordance with Vietnam law or not subject to restrictions according to international commitments in international treaties to which Vietnam is a member (according to the Decree No. 09/2018/ND-CP dated 15 January 2018 of the Government); (CPC 622) (not operating at the head office);

- Wholesale of beverages (not operating at the head office);
- Retail of food in specialized stores (according to the Decision No. 64/2009/QD-UBND dated 31 July 2009 and the Decision No. 79/2009/QD-UBND dated 17 October 2009 of the People's Committee of Ho Chi Minh City on agricultural product and food business planning in Ho Chi Minh City) (CPC 631).

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

Statement of The Board of Management (cont.)

Details: Except for business activities as specified in Section A. 16 Appendix 1 of the Decree No. 31/2021/ND-CP, products excluded from the scope of WTO commitments include cigarettes and cigars, books, newspapers and magazines, recorded items, precious metals and precious stones, pharmaceuticals, explosives, crude oil and processed oil, rice, cane sugar and beet sugar;

- Retail of foodstuffs in specialized stores (according to the Decision No. 64/2009/QĐ-UBND dated 31 July 2009 and the Decision No. 79/2009/QĐ-UBND dated 17 October 2009 of the People's Committee of Ho Chi Minh City on agricultural product and food business planning in Ho Chi Minh City) (CPC 631).

Details: Except for business activities as specified in Section A. 16 Appendix 1 of the Decree No. 31/2021/ND-CP, products excluded from the scope of WTO commitments include cigarettes and cigars, books, newspapers and magazines, recorded items, precious metals and precious stones, pharmaceuticals, explosives, crude oil and processed oil, rice, cane sugar and beet sugar;

- Retail by orders via mails or internet (except for retail of gas cylinders, LPG, residual lubricants, gold bars, guns, ammunition for hunting or sports and coins, and according to the Decision No. 64/2009/QĐ-UBND dated 31 July 2009 of the People's Committee of Ho Chi Minh City and the Decision No. 79/2009/QĐ-UBND dated 17 October 2009 of the People's Committee of Ho Chi Minh City on approving the agricultural product planning in Ho Chi Minh City) (CPC 631).

Details: Except for business activities as specified in Section A. 16 Appendix 1 of the Decree No. 31/2021/ND-CP, products excluded from the scope of WTO commitments include cigarettes and cigars, books, newspapers and magazines, recorded items, precious metals and precious stones, pharmaceuticals, explosives, crude oil and processed oil, rice, cane sugar and beet sugar;

- Other unclassified retail (except for retail of gas cylinders, LPG, residual lubricants, gold bars, guns, ammunition for hunting or sports and coins, and according to the Decision No. 64/2009/QĐ-UBND dated 31 July 2009 of the People's Committee of Ho Chi Minh City and the Decision No. 79/2009/QĐ-UBND dated 17 October 2009 of the People's Committee of Ho Chi Minh City on approving the agricultural product planning in Ho Chi Minh City) (CPC 631).

Details: Except for business activities as specified in Section A. 16 Appendix 1 of the Decree No. 31/2021/ND-CP, products excluded from the scope of WTO commitments include cigarettes and cigars, books, newspapers and magazines, recorded items, precious metals and precious stones, pharmaceuticals, explosives, crude oil and processed oil, rice, cane sugar and beet sugar;

- Afforestation, forest care and forestal breeding. *Details:* Afforestation;
- Trading agricultural machinery, equipment and spare parts;
- Wholesale of other machinery, equipment and spare parts.

Details: Exercising the rights to export, import and wholesale goods not in the list of goods prohibited from export, import and the list of goods not allowed to be distributed in accordance with Vietnam law or not subject to restrictions according to international commitments in international treaties to which Vietnam is a member (according to the Decree No. 09/2018/ND-CP dated 15 January 2018 of the Government); (CPC 622) (not operating at the head office);

- Trading real estate, land use right of owners, users or lessees.

Details: Implementing this business line according to Article 11 of the Law on Real Estate Business, except for investment in constructing infrastructure for cemeteries and graveyards to transfer land use right attached to infrastructure;

- Computer consultancy and computer system management.

Details: Software and system consultancy services (CPC 842);

- Other unclassified business support services.

Details: Import and export of goods traded by the Company, except for business activities as specified in Section A. 16 Appendix 1 of the Decree No. 31/2021/ND-CP, products excluded from the scope of WTO commitments include cigarettes and cigars, books, newspapers and magazines, recorded items, precious metals and precious stones, pharmaceuticals, explosives, crude oil and processed oil, rice, cane sugar and beet sugar;

- Construction of other civil engineering works.

Details: Construction of civil engineering works (CPC 513);

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

Statement of The Board of Management (cont.)

- Retail of beverages in specialized stores (according to the Decision No. 64/2009/QD-UBND dated 31 July 2009 and the Decision No. 79/2009/QD-UBND dated 17 October 2009 of the People's Committee of Ho Chi Minh City on agricultural product and food business planning in Ho Chi Minh City) (CPC 631).

II. THE BOARD OF DIRECTORS, THE AUDIT COMMITTEE, THE BOARD OF MANAGEMENT AND THE LEGAL REPRESENTATIVE

Name	Position	Date of appointment/dismissal
<i>The Board of Directors</i>		
Mr. Nguyen Hieu Liem	Chairman	Appointment at 25/06/2021
Mr. Nguyen Quang Phi Tin	Member	Appointment at 06/04/2022 Dismissal at 27/08/2025
Ms. Cong Huyen Ton Nu My Lien	Member	Appointment at 27/08/2025
Ms. Tran Thi Thu Thao	Independent Member	Appointment at 11/02/2022
<i>Audit Committee</i>		
Ms. Tran Thi Thu Thao	Head of the Committee	Appointment at 11/02/2022
Mr. Nguyen Hieu Liem	Member	Appointment at 26/12/2022
<i>The Board of Management</i>		
Mr. Nguyen Quang Phi Tin	General Director	Appointment at 18/03/2022 Dismissal at 01/08/2025
Ms. Dang Ngoc Khanh Van	Deputy Chief Executive Officer of Operations and System Governance	Appointment at 19/06/2025
Mr. Huynh Bao Thuan	Deputy General Director of Sales and Marketing	Appointment at 23/07/2025 Dismissal at 14/10/2025
Ms. Cong Huyen Ton Nu My Lien	Deputy General Director	Appointment at 01/08/2025
Mr. Nguyen Vinh Huy	Chief Financial Officer	Appointment at 23/05/2023
<i>Legal representative</i>		
Mr. Nguyen Hieu Liem	Chairman of the Board	Appointment at 09/08/2025
Mr. Nguyen Quang Phi Tin	General Director	Appointment at 18/03/2022 Dismissal at 01/08/2025

The legal representative of the Company during the year and as of the date of this statement is Mr. Nguyen Hieu Liem - Chairman of the Board of Directors.

III. FINANCIAL POSITION AND RESULTS OF OPERATIONS

The financial position and results of operations of the Company for the first 9 months of the fiscal year ending 31 December 2025 are presented in the separate financial statements attached to this report.

IV. SUBSEQUENT EVENTS

Except for the information presented in Note V.19b, the Company's Board of Management confirms that there have been no other significant events occurring after 30 September 2025 and up to the date of this report that require adjustments to or disclosures in the Interim Separate Financial statements.

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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Statement of The Board of Management (cont.)

V. RESPONSIBILITY OF THE BOARD OF MANAGEMENT

The Board of Management is responsible for the preparation of the Interim Separate Financial Statements to give a true and fair view on the financial position, the financial performance and the cash flows of the Company during the year. In order to prepare these Interim Separate Financial Statements, the Board of Management must:

- Establishing and maintaining internal control as determined necessary by the Board of Management to ensure the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error;
- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates reasonably and prudently;
- State clearly whether the Accounting Standards applied to the Company are followed or not, and all the material differences from these standards are disclosed and explained in the Interim Separate Financial Statements;
- Prepare the Interim Separate Financial Statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate;

The Board of Management is responsible for ensuring that accounting books are maintained to accurately and fairly reflect the Company's financial position at any given time, and that the separate financial statements comply with the prevailing regulations of the State. The Board of Management is also responsible for safeguarding the Company's assets and for taking appropriate measures to prevent and detect fraud and other irregularities.

The Board of Management confirms that the separate financial statements give a true and fair view of the Company's financial position as at 30 September 2025, as well as its operating results and cash flows for the financial period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant prevailing regulations.

VI. APPROVAL OF SEPARATE FINANCIAL STATEMENTS

The Board of Management of Nova Consumer Group Joint Stock Company approve the Separate Financial Statements for the accounting for the first 9 months of the fiscal year ending 31 December 2025.

Approved, 10 October 2025
On behalf of the Board of Management



Cong Huyen Ton Nu My Lien
Deputy General Director

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

SEPARATE BALANCE SHEET

As of 30 September 2025

Unit: VND

Code	Items	Note	Ending balance	Beginning balance
100	CURRENT ASSETS		21.914.168.008	3.130.647.070
110	Cash and cash equivalents		7.930.728.224	915.689.451
111	Cash	V.1	7.930.728.224	915.689.451
130	Short-term receivables		13.773.279.495	2.060.000.000
131	Short-term trade account receivables	V.2	2.869.713.108	-
132	Short-term prepayments to suppliers	V.3	325.908.000	60.000.000
136	Other short-term receivables	V.4	10.577.658.387	2.000.000.000
150	Other current assets		210.160.289	154.957.619
151	Short-term prepaid expenses	V.5a	210.160.289	154.957.619
200	NON-CURRENT ASSETS		1.960.794.244.798	1.957.636.501.275
210	Long-term receivables		15.000.000	15.000.000
216	Other long-term receivables		15.000.000	15.000.000
220	Fixed assets		300.717.598	445.147.804
221	Tangible fixed assets	V.6	300.717.598	445.147.804
222	Historical cost		4.278.722.147	4.315.977.955
223	Accumulated depreciation		(3.978.004.549)	(3.870.830.151)
227	Intangible fixed assets	V.7	-	-
228	Initial cost		14.726.706.650	14.726.706.650
229	Accumulated amortization		(14.726.706.650)	(14.726.706.650)
240	Long-term assets in progress		1.735.727.274	1.265.727.274
242	Construction-in-progress	V.8	1.735.727.274	1.265.727.274
250	Long-term financial investments	V.9	1.958.683.869.877	1.955.770.474.042
251	Investments in subsidiaries		2.848.516.595.000	2.848.516.595.000
252	Investments in joint ventures and associates		43.555.224.469	43.555.224.469
253	Investments in other entities		33.530.784.778	33.530.784.778
254	Provision for long-term investments		(966.918.734.370)	(969.832.130.205)
260	Other non-current assets		58.930.049	140.152.155
261	Long-term prepaid expenses	V.5b	58.930.049	140.152.155
262	Deferred income tax assets	V.10	-	-
270	TOTAL ASSETS		1.982.708.412.806	1.960.767.148.345

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INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Separate Balance Sheet (cont.)

Code	Items	Note	Ending balance	Beginning balance
300	LIABILITIES		336.158.461.468	329.255.826.086
310	Current liabilities		335.158.461.468	257.015.053.586
311	Short-term trade accounts payable	V.11	416.062.512	529.713.593
313	Taxes and other obligations to the State Budget	V.12	523.009.771	287.907.706
314	Payables to employees	V.13	1.052.118.641	1.641.102.633
315	Short-term accrued expenses	V.14	11.589.963.584	2.890.411.357
318	Short-term unearned revenue	V.15	-	3.942.000.000
319	Other short-term payables	V.16	53.105.525.334	34.353.917.171
320	Short-term borrowing and finance leases liabilities	V.17a	268.096.325.000	213.350.850.000
322	Bonus and welfare funds	V.18	19.151.126	19.151.126
330	Non-current liabilities		1.000.000.000	72.240.772.500
338	Long-term borrowing and finance leases liabilities	V.17b	1.000.000.000	72.240.772.500
400	OWNER'S EQUITY		1.646.549.951.338	1.631.511.322.259
410	Owner's equity		1.646.549.951.338	1.631.511.322.259
411	Owner's capital	V.19	1.197.843.250.000	1.197.843.250.000
411a	- Ordinary shares with voting right		1.197.843.250.000	1.197.843.250.000
412	Share premiums	V.19	426.598.785.061	426.598.785.061
418	Investment and development fund	V.19	56.168.593.424	56.168.593.424
421	Retained losses	V.19	(34.060.677.147)	(49.099.306.226)
421a	Retained losses accumulated to the end of the previous period		(49.099.306.226)	(117.322.655.939)
421b	Retained earnings of the current period		15.038.629.079	68.223.349.713
440	TOTAL RESOURCES		1.982.708.412.806	1.960.767.148.345



Do Thi My Nhung
Chief Accountant cum Preparer



Cong Huyen Ton Nu My Lien
Deputy General Director

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

SEPARATE INCOME STATEMENT

For the first 9 months of the fiscal year ending 31 December 2025

Unit: VND

Code	Items	Note	Accumulated from the beginning of the year		
			Quarter 3/2025	Quarter 3/2024	Previous year
01	Revenue from sales of goods and provisions of services	VI.1	6.032.160.389	5.432.420.000	18.039.080.939
02	Revenue deductions		-	-	-
10	Net revenue		6.032.160.389	5.432.420.000	18.039.080.939
11	Cost of sales	VI.2	1.668.223.131	1.445.859.830	4.816.083.847
20	Gross profit		4.363.937.258	3.986.560.170	13.222.997.092
21	Financial income	VI.3	2.195.079	1.530.090	50.940.762.369
22	Financial expenses	VI.4	19.195.712.005	9.203.730.471	35.214.805.289
23	- In which: interest expenses		7.245.145.034	8.007.000.214	22.176.219.416
26	General and administration expenses	VI.5	5.803.914.231	3.941.678.487	13.966.846.656
30	Net operating profit/(loss)		(20.633.493.899)	(9.157.318.698)	14.982.107.516
40	Other profit/(loss)		56.521.563	-	56.521.563
50	Total accounting profit/(loss) before tax		(20.576.972.336)	(9.157.318.698)	15.038.629.079
51	Current income tax	VI.6	-	-	-
52	Deferred income tax		-	-	-
60	Profit/(loss) after tax		(20.576.972.336)	(9.157.318.698)	15.038.629.079
					38.958.275.396



Do Thi My Nhung
Chief Accountant cum Preparer

HCM City, 19 October 2025

Cong Huyen Ton Nu My Lien
Deputy General Director

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

SEPARATE CASH FLOWS STATEMENT

(Indirect method)

For the first 9 months of the fiscal year ending 31 December 2025

Unit: VND

Code	Items	Note	Accumulated from the beginning of the year	
			Current year	Previous year
	CASH FLOWS FROM OPERATING ACTIVITIES			
01	Profit/(loss) before tax		15.038.629.079	38.958.275.396
	Adjustments for:			
02	Depreciation/Amortization of fixed assets and investment properties		122.799.142	220.552.875
03	Provisions and allowances		(2.913.395.835)	(14.572.373.042)
04	Exchange gain/(loss) due to revaluation of monetary items in foreign currencies		10.414.093.416	2.906.549.619
05	Gain/(loss) from investing activities		(51.047.893.931)	(54.412.616.200)
06	Interest expenses		22.176.219.416	25.131.478.948
08	Operating profit/(loss) before changes of working capital		(6.209.548.713)	(1.768.132.404)
09	Increase, decrease in receivables		(3.135.621.108)	(1.319.003.392)
11	Increase, decrease in payables		447.587.863	(3.666.608.730)
12	Increase, decrease in prepaid expenses		26.019.436	153.671.304
14	Interests paid		(651.487.131)	(1.599.594.302)
20	Net cash flows from operating activities		(9.523.049.653)	(8.199.667.524)
	CASH FLOWS FROM INVESTING ACTIVITIES			
23	Cash outflow for lending, buying debt instruments of other entities		-	(9.000.000.000)
24	Cash inflows from lending, selling debt instruments of other entities		-	9.000.000.000
27	Interest earned, dividends and profits received		42.363.103.982	30.235.772.354
30	Net cash flows from investing activities		42.330.048.426	30.235.772.354
	CASH FLOWS FROM FINANCING ACTIVITIES			
33	Proceeds from borrowings		4.800.000.000	49.167.000.000
34	Repayments of borrowings		(30.591.960.000)	(71.348.720.000)
36	Dividends paid to shareholders		-	(1.474.269.500)
40	Net cash flows from financing activities		(25.791.960.000)	(23.655.989.500)
50	Net cash flows during the period		7.015.038.773	(1.619.884.670)
60	Beginning cash and cash equivalents		915.689.451	2.177.067.155
61	Effects of foreign exchange differences		-	-
70	Ending cash and cash equivalents		7.930.728.224	557.182.485



Do Thi My Nhung
Chief Accountant cum Preparer



HCM City, 10 October 2025

Công Huyền Tôn Nu My Lien
Deputy General Director

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

I. COMPANY INFORMATIONS

1. Capital ownership

Nova Consumer Group Joint Stock Company has been operating in accordance with the Business Registration Certificate No. 0301447257, registered for the first time on 19 November 2004 and amended for the 31st time on 09 August 2025, granted by Ho Chi Minh City Department of Financial.

- The chartered capital : 1.197.843.250.000 VND
- Head office : 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City

2. Operating field

Management consultancy.

3. Principal business activities

Principal business activities of the Company are to provide management and investment consultancy (except for financial, accounting and legal consultancy) and raise capital and investments for the Company and its member companies.

4. Normal operating cycle: 12 months

5. Characteristics of the Company's operations during the fiscal year affecting the financial statements: None

6. Number of officers and employees

As of the balance sheet date, the Company's headcount is 32 (headcount at the beginning of the year: 27).

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

7. Structure of the Company

7.1. Subsidiaries

Subsidiaries - Address - Principal business activities	Capital contribution rate %	Benefit rate %	Voting rate %
Anova Feed Joint Stock Company Address: Anova Group Industrial Cluster, Hamlet 4, Long Cang Commune, Tay Ninh Province Principal business activities: Manufacturing, trading and processing animal feed and aquatic feed	99,99	99,99	99,99
Vietnam Sugarcane and Sugar Corporation II-Joint Stock Company Address: No. 54-56 Le Quoc Hung Street, Xom Chieu Ward, Ho Chi Minh City, Vietnam Principal business activities: Processing alcohol and CO2 products; wholesaling agricultural products	94,96	94,96	94,96
Sai Gon VET Manufacturing and Trading Joint Stock Company Address: Anova Group Industrial Cluster, Long Cang Commune, Tay Ninh Province, Vietnam Principal business activities: Trading, manufacturing veterinary drugs, aquatic veterinary drugs, biological products and glass; trading real estate	99,67	99,67	99,67
Anova Farm Joint Stock Company Address: No. 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam Principal business activities: Wholesaling agricultural and forestry materials (except for wood, bamboo, neohouzeaua) and live animals, raising livestock	99,84	99,84	99,84
Anova Joint Venture Company Limited Address: No. 36 Doc Lap Avenue, Vietnam-Singapore Industrial Park, Binh Hoa Ward, Ho Chi Minh City, Vietnam Principal business activities: Manufacturing supplements for animal and aquatic feed, exercising the rights to import and wholesale veterinary materials and finished drugs	57,00	57,00	57,00
Thanh Nhon Corporation Address: No. 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam Principal business activities: Trading veterinary drugs, aquatic veterinary drugs, ancillary materials of livestock feed, chemicals	99,556	99,556	99,556
Anova Biotech Joint Stock Company Address: No. 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam Principal business activities: Trading veterinary drugs, veterinary vaccines, aquatic veterinary drugs, biological products, chemicals used in aquatic veterinary drugs	99,80	99,80	99,80
Anova Tech Corporation Address: No. 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam Principal business activities: Trading veterinary drugs, aquatic drugs, and chemicals, livestock feed additives	85,83	85,83	85,83

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INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

Subsidiaries - Address - Principal business activities	Capital contribution rate %	Benefit rate %	Voting rate %
Sunrise Foods Company Limited Address: 5.07 Apartment, Commercial and Office Complex, Block X (Sunrise City North), No. 27 Nguyen Huu Tho Street, Tan Hung Ward, Ho Chi Minh City, Vietnam Principal business activities: Wholesaling foodstuffs.	99,89	99,89	99,89
Nova Beverages Produce and Trading Company Limited Address: 5.07 Apartment, Commercial and Office Complex, Block X (Sunrise City North), No. 27 Nguyen Huu Tho Street, Tan Hung Ward, Ho Chi Minh City, Vietnam Principal business activities: Manufacturing non- alcoholic beverages, mineral water	99,998	99,998	99,998
Xuxifarm Food Joint Stock Company (The direct subsidiary of Sunrise Foods Company Limited) Address: Lot M, Road No. 10, Loi Binh Nhon Industrial Cluster, Khanh Hau Ward, Tay Ninh Province, Vietnam Principal business activities: Processing and preserving meat and meat products	99,30	99,30	99,42
HKV Joint Stock Company (The direct subsidiary of Nova Beverages Manufacturing and Trading Company Limited) Address: No. 65 Nguyen Du Street, Sai Gon Ward, Ho Chi Minh City, Vietnam Principal business activities: Manufacturing coffee and tea	98,87	98,87	98,87

7.2. Associates

Associates - Address - Principal business activities	Capital contribution rate %	Benefit rate %	Voting rate %
Bio-Pharmachemie Joint Venture Company Address : No. 2/3, Tang Nhon Phu Street, Quarter 19, Phuoc Long Ward, Ho Chi Minh City, Vietnam Principal business activities: Manufacturing veterinary drugs and antiseptics for animal husbandry	30,01	30,01	30,01
VETVACO National Veterinary Joint Stock Company Address: Km 18, Highway No. 32, Hoai Duc Commune, Ha Noi City Principal business activities: Manufacturing and trading veterinary drugs, importing and exporting veterinary drugs	23,84	23,84	23,84
Hiep Hoa Sugar - Cane and Sugar Joint Stock (The direct associate of Vietnam Sugar Corporation II – JSC) Address: Area 1, Hiep Hoa Commune, Tay Ninh Province, Vietnam Principal business activities: Manufacturing and trading sugar	20,66	20,66	21,76

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period

Fiscal year of Company is from 01 January to 31 December.

2. Accounting currency

The financial statements are prepared and presented in Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Company applies Enterprise Accounting System issued under Circular no.200/2014/TT-BTC dated December 22, 2014 and 53/2016/TT-BTC dated March 21, 2016 by Ministry of Finance as well as the circulars of the Ministry of Finance giving guidance.

2. Declaration of adherence to Accounting Standards and Accounting system

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. ACCOUNTING POLICIES

1. Foreign currency transactions

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

Foreign exchange differences arisen from foreign currency transactions during the year shall be included into financial income or financial expenses. Foreign exchange differences due to the revaluation of ending balances of the monetary items in foreign currencies after offsetting their positive differences against negative differences shall be included into financial income or financial expenses.

The Company is not entitled to profit distribution or dividend payment on foreign exchange gains arising from the revaluation of foreign currency-denominated monetary items at the end of the accounting period.

The exchange rate used to convert foreign currency transactions is the actual exchange rate ruling as at the time of these transactions. The actual exchange rates applied to foreign currency transactions are as follows:

- For the foreign currency trading contract (including spot contract, forward contract, future contract, option contract, currency swap): the exchange rate stipulated in the contracts of trading foreign currency between the Company and the Bank.
- For capital contributions made or received: the buying exchange rate of the bank where the Company maintains its account to receive the investor's capital shall be applied at the contribution or receipt
- For receivables: the selling exchange rate of the commercial bank with which the Company expects to transact shall be applied at the transaction date.
- For accounts payable: the buying exchange rate of the commercial bank where the Company expects to conduct the transaction at the transaction date shall be applied.
- For purchases of assets or expenses settled immediately in foreign currencies (not through accounts payable), the buying exchange rate of the commercial bank where the Company makes the payment shall be applied.

The actual specific exchange rate is applied when collecting receivables, deposits, or making payments of payables in foreign currencies, which is determined based on the exchange rate at the transaction date.

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

The moving weighted average exchange rate is applied to the credit side of cash accounts when making payments in foreign currencies.

All foreign exchange differences are recognized in the statement of profit or loss for the financial year.

The exchange rates used to re-evaluate the ending balances of monetary items in foreign currencies are determined according to the following principles:

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

2. Principles for the recognition of cash and cash equivalents

Principles for the recognition of cash

Cash comprises all amounts available to the Company at the reporting date, including cash on hand, demand deposits at banks, and cash in transit.

Principles for the recognition of cash equivalents

Cash equivalents are investments with remaining maturities of no more than three months from the acquisition date, which are readily convertible into known amounts of cash and subject to an insignificant risk of changes in value from the date of acquisition to the reporting date.

3. Principles for the recognition of financial investments

Are investments outside the enterprise for the purpose of rational use of capital to improve the operational efficiency of the enterprise such as: investment in capital contribution to subsidiaries, joint ventures, associates, securities investments and other financial investments...

Classification of investments when preparing financial statements according to the following principles:

- Investments with a residual recovery term of not more than 12 months or in 1 production and business cycle are classified as short-term.
- Investments with a residual recovery term of 12 months or more or more than 1 production and business cycle are classified as long-term.

Investments in subsidiaries, associates

Investments in subsidiaries and associates are accounted for using the cost method. Net profits distributed from subsidiaries and associates arising after the investment date are recognized as financial income during the period. Other distributions (excluding net profits) are considered a recovery of investment and are recorded as a reduction in the original investment cost.

Provision for loss of investment in another entity: losses incurred by subsidiaries, joint ventures, associates resulting in the investor potentially losing capital or provisions due to impairment of the value of these investments. The appropriation or refund of this provision is made at the time of drawing up the Financial Statements for each investment and is recognized in the financial expenses for the period.

Investments in equity instruments of other entities

These are investments in equity instruments of other entities in which the Company has neither control nor joint control, and no significant influence over the investee.

Provisions for impairment of investments in equity instruments of other entities are made as follows:

- For investments in listed shares or fair value of investments which is reliably measured, provisions are made on the basis of the market value of shares.
- For investments of which the fair value cannot be measured at the time of reporting, provision is made based on the losses suffered by investees, with the amount is defined by the difference between owners' actual contributed capital and the total owners' equity as of the balance sheet date multiplied (x) by the Company's rate of charter capital owning in these investees.

Increases/decreases in the provisions for impairment of investments in equity instruments of other entities as of the balance sheet date are recorded into financial expenses.

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

4. Accounting rules for receivables

Receivables are monitored in detail according to the receivable term, debtor, currency type, and other factors based on the company's management needs.

Receivables denominated in foreign currencies are recorded at the buying exchange rate of the bank designated by the Company for the customer's payment at the transaction date.

The classification of receivables must be managed as bellows:

- Trade receivables: receivables of a commercial nature arising from sale and purchase transactions between the Company and buyers, such as sales of goods, provision of services, disposal/sale of assets, and export proceeds of the consignor through the consignee;
- Intra-company receivables: receivables between the company with its dependent branches;
- Other receivables: are non trade receivables and do not related to trading activities.

For the preparation of financial statements, the receivables must be classified as bellows:

- Having maturity less than 12 months or 01 normal production period are recorded as short - term.
- Receivables with remaining collection periods of 12 months or more, or exceeding one business cycle, are classified as long-term.

At the reporting date, in accordance with legal requirements, the Company revalues the balances of receivables denominated in foreign currencies (except for advances to suppliers; if, at the reporting date, there is conclusive evidence that the supplier cannot provide the goods or services and the Company will receive a refund of the advances in foreign currencies, such advances are treated as monetary items denominated in foreign currencies) at the buying exchange rate of the bank with which the Company regularly conducts transactions, as announced at the reporting date.

Provision for doubtful debts: Doubtful receivables are provisioned when preparing the financial statements. The recognition or reversal of this provision is carried out at the time of financial statement preparation and is recorded as administrative expenses during the period. For long-term doubtful receivables that the company has exhausted all possible collection measures but remains uncollectible and the debtor is determined to be genuinely insolvent, the company may proceed with procedures to sell the debt to a debt trading company or write off the doubtful receivables from the accounting records (in compliance with legal regulations and the company's charter).

5. Rules for recording depreciation of fixed assets

Principles for the recognition and depreciation of tangible fixed assets

Fixed assets are stated at the historical cost. During the using time, fixed assets are recorded at cost, accumulated depreciation and net book value.

Cost of fixed assets comprises its purchase price and any directly attributable costs of bringing the asset into use. The cost of procurement, upgrade and renewal of fixed assets are converted into fixed assets, the cost of maintenance and repairs is recorded as expenses in the current year.

When the liquidation of assets, the cost and accumulated depreciation of assets are written off in the financial statements and any losses arising from the disposal are recorded in the income statement.

Depreciation is provided on a straight-line basis. Depreciation period is estimated as follow:

<u>Asset Type</u>	<u>Year</u>
Transportation and transmission means	03
Management equipment and tools	03 - 06
Other tangible fixed assets	05

Principles for the recognition and amortization of intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization.

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

The cost of intangible fixed assets includes all purchase costs incurred by the Company to acquire the assets up to the time they are brought to the condition necessary for their intended use. Subsequent expenditures related to intangible fixed assets are recognized as operating expenses in the year, unless such expenditures are associated with specific intangible fixed assets and result in an increase in the future economic benefits derived from these assets.

Upon disposal of an intangible asset, its cost and accumulated amortization are derecognized from the financial statements, and any loss arising from the disposal is recognized in the income statement.

Depreciation is provided on a straight-line basis. Depreciation period is estimated as follow:

<u>Asset Type</u>	<u>Year</u>
Computer software	03 - 08

6. Construction in progress

Construction in progress represents costs directly attributable (including related borrowing costs in accordance with the Company's accounting policies) to assets under construction and machinery and equipment under installation for production, leasing, and administrative purposes, as well as costs related to the repair of fixed assets in progress. These assets are recorded at cost and are not depreciated.

7. Prepaid expenses

The calculation and allocation to expense to each accounting period based on the nature, level of each prepaid expense to determine the allocation method properly and consistently.

Prepaid expenses are monitored according to each term of expenses which incurred and distributed into objects bear the cost of each accounting period and the remain is not amortized to expense.

Prepaid expenses are classified as follows:

- Prepaid expense related to purchase or service less than 12 months or 01 normal production period, from incurred date, are recorded as short - term.
- Prepaid expense related to purchase or service over than 12 months or 01 normal production period, from incurred date, are recorded as long - term.

8. Payables

Payables are tracked in detail for the remaining payment period of the payables, payables, type of currency payable and other factors required by the Company.

Payables denominated in foreign currencies are recorded at the selling exchange rate of the transacting bank at the transaction date.

The classification of payables is based on the following principles:

- Payables to suppliers: Trade payables arising from purchases of goods, services, assets and liabilities when imported through a trustee;
- Intercompany payables: Payables between subordinate units and dependent subordinate units not having dependent legal entity status;
- Other payables: Non-commercial payables, not related to purchase, sale or supply of goods or services.

Classification of payables in the preparation of the financial statements is based on the following principles:

- Payables with remaining settlement periods of no more than 12 months or within one business cycle are classified as current.
- Payables with remaining settlement periods of 12 months or more, or exceeding one business cycle, are classified as non-current.

At the reporting date, in accordance with legal requirements, the Company revalues the balances of borrowings and finance lease liabilities denominated in foreign currencies at the selling exchange rate of the commercial bank with which the Company regularly conducts transactions, as announced at the reporting date.

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

9. Principles of recording loans and financial lease liabilities

Loans in the form of bond issuance or preferred stock issuance with a clause requiring the issuer to repurchase at a certain time in the future are not reflected in this item.

Loans and debts need to be monitored in detail for each subject, each contract and each type of debt asset. Financial lease liabilities are reflected at the present value of the minimum lease payments or the fair value of the leased asset. Borrowings and payables denominated in foreign currencies are recorded at the selling exchange rate of the bank from which the Company borrows at the transaction date.

Classification of borrowings and finance lease liabilities in the preparation of the financial statements is based on the following principles:

- Borrowings and finance lease liabilities with remaining repayment terms of no more than 12 months are classified as current.
- Borrowings and finance lease liabilities with remaining repayment terms of more than 12 months are classified as non-current.

At the reporting date, the Company revalues the balances of borrowings and finance lease liabilities denominated in foreign currencies at the selling exchange rate of the commercial bank with which the Company has transacted the borrowings.

10. Accrued expenses

Payables for goods and services received from suppliers or provided to customers during the period but not yet paid due to the absence of invoices or incomplete accounting documentation, as well as payables to employees, are recorded as production and business expenses during the period. This ensures that when actual expenses arise, they do not cause sudden fluctuations in production and business costs, adhering to the principle of matching revenue and expenses

The accrual of payables must be carefully calculated with reasonable and reliable evidence. When these expenses occur, if there is a discrepancy with the accrued amount, the accounting department will record an adjustment to increase or decrease expenses accordingly.

11. Owner's equity

The owner's investment capital is recorded according to the actual capital contributed by the owner and is monitored in detail for each organization and individual participating in capital contribution.

The share capital contribution of shareholders is recorded at the actual price of issuing shares, but is reflected in two separate indicators:

- The owner's contributed capital is recognized at par value of the shares;
- The share capital surplus is recognized according to the larger or lesser difference between the actual price of the share issuance and the par value. In addition, a surplus of share capital is also recognized according to the larger or lesser difference between the actual price of the issue and the par value of the shares when reissuing treasury shares.

12. Principles for the recognition of undistributed profits

Undistributed earnings is the profit of business operations after deduction (-) regulated items due to applying a change in accounting retrospectively or to make a retrospective restatement to correct materiality in previous year.

The distribution of the company's business operating profits must comply with the current financial policies.

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

The parent company shall distribute profits to owners not exceeding the undistributed profit after tax on the Consolidated Financial Statements after excluding the impact of profits recorded from bargain purchases. In case the undistributed profit after tax on the Consolidated Financial Statements is higher than the undistributed profit after tax on the separate Financial Statements of the parent company and if the amount of profit decided to be distributed exceeds the undistributed profit after tax on the separate Financial Statements, the parent company shall only make distribution after transferring profits from the subsidiaries to the parent company.

When distributing profits, it is necessary to consider non-monetary items located in undistributed after-tax profits that may affect cash flow and the ability to pay dividends and profits of the company.

13. Principles for the recognition of revenue

Revenue from provisions of services

Revenue from the provision of services is recognized when all of the following conditions are satisfied:

- The revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the reporting date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial income

Financial income includes interest, gain on exchange rate difference, dividends... and other income of financial activities. For interest earned from loans, deferred payment, instalment payment: income is recognized when earned and original loans, principal receivables are not classified as overdue that need provision. Dividend is recognized when the right to receive dividend is established.

Other incomes

Other income includes income other than the company's production and business activities: sale, liquidation of fix assets; fines imposed by the client for breach of contract; third-party compensation to compensate for lost property; revenues from bad debts that have been processed for write-off; liabilities that do not identify the owner; income from gifts, gifts in money, in kind...

14. Costs of goods sold

Cost of good sold includes cost of finished goods, trade goods, services, property, construction unit sold in the production period and expense related to real estate activities...

Damaged or lost value is allowed to record to cost of goods sold after deduction of compensation (if any).

For direct material costs in excess of normal consumption, labor costs, and unallocated fixed manufacturing overheads, the amounts are charged to cost of goods sold, net of any compensation received (if any), even if the products or goods have not yet been recognized as sold.

15. Financial expenses

Items recorded into financial expenses consist of: expense or loss related to financial investment; lending and borrowing expense; expense related to investment to joint venture, associates; loss from share transfer; provision of share decrease or investment; loss on trading foreign currency, ...

16. Principles for the recognition of selling expenses and general and administrative expenses

Selling expense is recorded in the period of selling finished goods, trade goods and providing service.

Administrative expense reflects the general expense of the company, including: labor cost; social and health insurance, unemployment fund, union cost of management employee; office material expense, tools, depreciation of assets using for management; land rental, business license tax; bad debt provision; outsourcing expense and other cash expenses...

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

17. Current and deferred income tax expense

Current income tax

Current income tax is the tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting records, non-deductible expenses, tax-exempt income, and carried-forward losses.

Current corporate income tax expense is determined based on taxable income and the applicable corporate income tax for the current year.

Deferred income tax

Deferred income tax is the corporate income tax payable or recoverable in future periods arising from temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred income tax assets are recognized only to the extent that it is probable that taxable profits will be available in the future against which the deductible temporary differences can be utilized.

The carrying amount of deferred income tax assets is reviewed at the end of the financial year and is reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or all of the deferred income tax assets to be utilized. Previously unrecognized deferred income tax assets are reassessed at the end of the financial year and are recognized when it becomes probable that sufficient taxable profit will be available to utilize such previously unrecognized deferred income tax assets.

Deferred income tax assets and deferred income tax liabilities are measured at the tax rates expected to apply in the year when the asset is realized or the liability is settled, based on tax rates that are enacted at the end of the financial year. Deferred income tax is recognized in the statement of profit or loss, except when it relates to items recognized directly in equity, in which case corporate income tax is also recognized directly in equity.

18. Relevant entities

The party is considered as related party if one party has capacity to control or has significant impact to other party in the decision of financial and operation activities. All parties are recognized as related parties if having the same control or significant impact.

In examining the relationships among the related parties, the substance of the relationship is emphasized more than its legal form.

Transactions with related parties during the year are presented in Note VII.1.

19. Segment reporting

A business segment is a distinguishable component engaged in the production or supply of products or services and is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component engaged in the production or supply of products or services within a particular economic environment and is subject to risks and returns that are different from those of segments operating in other economic environments.

The Company operates in a single business segment, which is management consulting (excluding financial, accounting, and legal consulting), and in a single geographical area, which is Vietnam. Accordingly, the Company does not present segment reporting.

Segment reporting is presented in the consolidated financial statements.

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

V. NOTES TO THE SEPARATE FINANCIAL STATEMENT

1. Cash

	Ending balance	Beginning balance
Cash on hand	3.507.873	5.829.853
Cash in banks	7.927.220.351	909.859.598
Total	7.930.728.224	915.689.451

2. Short-term trade account receivables

	Ending balance	Beginning balance
Related parties	2.408.693.000	-
Anova Biotech Joint Stock Company	3.000.000	-
Anova Feed Joint Stock Company	323.093.000	-
Sai Gon VET Manufacturing and Trading Joint Stock Company	3.000.000	-
Thanh Nhon Corporation	3.000.000	-
Anova Joint Venture Company Limited	3.000.000	-
Xuxifarm Food Joint Stock Company	2.073.600.000	-
Other customers	461.020.108	-
Nova Consumer Distribution Joint Stock Company	337.075.200	-
Other customers	123.944.908	-
Total	2.869.713.108	-

3. Short-term prepayments to suppliers

	Ending balance	Beginning balance
FPT Telecom International Company Limited	280.908.000	-
Other customers	45.000.000	60.000.000
Total	325.908.000	60.000.000

4. Other short-term receivables

	Ending balance		Beginning balance	
	Value	Provision	Value	Provision
Advances	2.000.000.000	-	2.000.000.000	-
Related parties	8.577.658.387	-	-	-
Anova Joint Venture Company Limited	8.577.658.387	-	-	-
Total	10.577.658.387	-	2.000.000.000	-

5. Prepaid expenses

5a. Short-term prepaid expenses

	Ending balance	Beginning balance
Tools and supplies	1.287.890	15.954.271
Insurance	23.102.669	47.796.307
Other short-term prepaid expenses	185.769.730	91.207.041
Total	210.160.289	154.957.619

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

5b. Long-term prepaid expenses

	Ending balance	Beginning balance
Tools and supplies	14.908.581	48.944.404
Other long-term prepaid expenses	44.021.468	91.207.751
Total	58.930.049	140.152.155

6. Tangible fixed assets

	Vehicles	Office equipment	Other tangible fixed assets	Total
Historical costs				
Beginning balance	70.311.364	4.083.596.591	162.070.000	4.315.977.955
Increase	-	33.055.556	-	33.055.556
Decrease	(70.311.364)	-	-	(70.311.364)
Ending balance	-	4.116.652.147	162.070.000	4.278.722.147
Accumulated depreciation				
Beginning balance	1.953.093	3.706.807.058	162.070.000	3.870.830.151
Depreciation	13.671.651	109.127.491	-	122.799.142
Liquidation	(15.624.744)	-	-	(15.624.744)
Ending balance	-	3.815.934.549	162.070.000	3.978.004.549
Net book values				
Beginning balance	68.358.271	376.789.533	-	445.147.804
Ending balance	-	300.717.598	-	300.717.598

Historical cost of fully depreciated fixed assets at the end of the 9 months period: 3.655.666.591 VND

7. Intangible fixed assets

	Computer software	Total
Historical costs		
Beginning balance	14.726.706.650	14.726.706.650
Ending balance	14.726.706.650	14.726.706.650
Accumulated depreciation		
Beginning balance	14.726.706.650	14.726.706.650
Ending balance	14.726.706.650	14.726.706.650
Net book values		
Beginning balance	-	-
Ending balance	-	-

Historical cost of fully depreciated fixed assets at the end of the 9 months period: 14.726.706.650 VND

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

8. Construction-in-progress

	Ending balance	Beginning balance
Cost of construction in progress	1.735.727.274	1.265.727.274
Total	1.735.727.274	1.265.727.274

The construction-in-progress is the vacation ownership under the Contract No. ANOVACORP-00002 dated 05 March 2021 and the Contract Appendix dated 04 March 2024 with Global Membership Joint Stock Company (formerly known as Big Ben Holiday Joint Stock Company) with the term of 30 years, starting from the opening date (the expected opening date is no later than 31 December 2025).

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

9. Long-term financial investments

	Ending balance		Fair value	Beginning balance		Fair value
	Original amount	Provision		Original amount	Provision	
<i>Investments in subsidiaries</i>	2,848,516,595,000	(962,498,847,557)		2,848,516,595,000	(968,981,118,402)	
Anova Feed Joint Stock Company ⁽ⁱ⁾	699,925,600,000	-	(*)	699,925,600,000	-	(*)
Vietnam Sugarcane and Sugar Corporation II-Joint Stock Company ⁽ⁱⁱ⁾	682,934,857,834	(503,352,157,604)	(*)	682,934,857,834	(507,766,993,257)	(*)
Sunrise Foods Company Limited ⁽ⁱⁱⁱ⁾	464,983,100,000	(4,723,881,173)	(*)	464,983,100,000	(4,897,457,998)	(*)
Sai Gon VET Manufacturing and Trading Joint Stock Company ^(iv)	378,843,200,000	-	(*)	378,843,200,000	-	(*)
Nova Beverages Produce and Trading Company Limited ^(v)	340,000,000,000	(339,704,245,684)	(*)	340,000,000,000	(339,688,741,004)	(*)
Anova Farm Joint Stock Company ^(vi)	186,700,000,000	(114,206,263,242)	(*)	186,700,000,000	(115,793,484,482)	(*)
Thanh Nhon Corporation ^(vii)	44,800,000,000	-	(*)	44,800,000,000	-	(*)
Anova Joint Venture Company Limited ^(viii)	26,854,837,166	-	(*)	26,854,837,166	-	(*)
Anova Biotech Joint Stock Company ^(ix)	12,475,000,000	-	(*)	12,475,000,000	-	(*)
Anova Tech Corporation ^(x)	11,000,000,000	(512,299,854)	(*)	11,000,000,000	(834,441,661)	(*)
<i>Investments in joint ventures and associates</i>	43,555,224,469	(4,373,828,512)		43,555,224,469	(851,011,803)	
Bio-Pharmachemie Joint Venture Company ^(xi)	14,821,385,049	-	(*)	14,821,385,049	-	(*)
VETVACO National Veterinary Joint Stock Company ^(xii)	28,733,839,420	(4,373,828,512)	(**)	28,733,839,420	(851,011,803)	(**)
<i>Investments in other entities</i>	33,530,784,778	(46,058,301)		33,530,784,778	-	
Navetco National Veterinary Joint Stock Company ^(xiii)	33,530,784,778	(46,058,301)	(**)	33,530,784,778	-	(**)
Total	2,925,602,604,247	(966,918,734,370)		2,925,602,604,247	(969,832,130,205)	

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

Company	ERC	Issuance number & date	Place of issuance	Charter capital per ERC	Ownership percentage
Anova Feed Joint Stock Company ⁽ⁱ⁾	1101550146	First issued on 14 May 2012 and amended for the 14th time on 19 April 2022	DPI of Long An Province	699.925.600.000	99,99
Vietnam Sugarcane and Sugar Corporation II-Joint Stock Company ⁽ⁱ⁾	0300673461	First issued on 30 June 2010 and amended for the 7th time on 06 October 2024	DPI of Ho Chi Minh City	650.480.000.000	94,96
Sunrise Foods Company Limited ⁽ⁱⁱ⁾	0316503257	First issued on 24 September 2020 and amended for the 10th time on 16 August 2025	D.O.F of Ho Chi Minh City	434.983.100.000	99,89
Sai Gon VET Manufacturing and Trading Joint Stock Company ^(iv)	0302532427	First issued on 18 January 2002 and amended for the 33rd time on 02 December 2024	DPI of Long An Province	348.843.200.000	99,67
Nova Beverages Produce and Trading Company Limited ^(vi)	0316595603	First issued on 18 November 2020 and amended for the 11th time on 16 August 2025	D.O.F of Ho Chi Minh City	399.990.000.000	99,998
Anova Farm Joint Stock Company ^(vi)	0312540579	First issued on 09 November 2013 and amended for the 17th time on 5 January 2023	DPI of Ho Chi Minh City	186.700.000.000	99,84
Thanh Nhon Corporation ^(vi)	0305054306	First issued on 7 June 2007 and amended for the 21st time on 04 October 2023	DPI of Ho Chi Minh City	44.800.000.000	99,556
Anova Joint Venture Company Limited ^(vii)	3700471585	First issued on 30 June 2008 and amended for the 7th time on 03 March 2023	DPI of Binh Duong Province	26.854.837.166	57,00
Anova Biotech Joint Stock Company ^(ix)	0312150071	First issued on 2 February 2013 and amended for the 13th time on 05 April 2022	DPI of Ho Chi Minh City	12.475.000.000	99,80
Anova Tech Corporation ^(x)	0101527480	First issued on 9 August 2004 and amended for the 16th time on 16 May 2023	DPI of Ho Chi Minh City	10.300.000.000	85,83
Bio-Pharmachemie Joint Venture Company ^(xi)	0300808221	First issued on 7 October 2008 and amended for the 4th time on 23 April 2021	DPI of Ho Chi Minh City	14.821.385.049	30,01
VETVACO National Veterinary Joint Stock Company ^(xii)	0500237656	First issued on 23 February 1993 and amended for the 7th time on 05 June 2024	DPI of Ha Noi City	8.584.000.000	23,84
Navetco National Veterinary Joint Stock Company ^(xiii)	0300600417	First issued on 7 March 2005 and amended for the 9th time on 08 July 2024	DPI of Ho Chi Minh City	19.494.310.000	12,18

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

Fair value as at 30 September 2025 and 31 December 2024 ("the valuation date")

- (*) The Company has not determined the fair value of the above financial investments for disclosure in the financial statements as such investments are not quoted in the market. The fair value of these financial investments may differ from their carrying amounts.
- (**) Shares registered for trading on the Unlisted Public Company Market (UPCoM):
 Shares of VETVACO National Veterinary Joint Stock Company: had no transactions in the latest 30 trading sessions; therefore, the fair value was determined by regulation.
 Shares of Navetco National Veterinary Joint Stock Company: was determined as the average trading price of the 30 most recent trading sessions prior to the valuation date.

Operations of the subsidiaries and associates:

Vietnam Sugarcane and Sugar Corporation II-Joint Stock Company, Anova Tech Corporation and Sunrise Foods Company Limited have not been in business operation and therefore have not generate revenues during the period.

Other subsidiaries and associates have been in normal operations without significant changes as compared to the previous year.

Provisions for investments in other entities:

Changes in provisions for investments in other entities are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	969.832.130.205	1.016.137.140.390
Extraction for/(Reversal of) provisions	(2.913.395.835)	(14.394.449.517)
Ending balance	966.918.734.370	1.001.742.690.873

Transactions with subsidiaries, joint ventures and associates: Note VII.1

10. Deferred income tax assets

The Company has not recognized deferred income tax assets for the following items:

	Ending balance	Beginning balance
Temporarily deductible differences	860.224.035.256	852.419.420.353
Accrued expenses	11.589.963.584	2.890.411.357
Interest expenses ⁽ⁱ⁾	48.895.904.085	49.790.841.409
Provision for long-term financial investments	799.738.167.587	799.738.167.587
Taxable loss ⁽ⁱⁱ⁾	121.099.656.379	192.253.458.401
Total	981.323.691.635	1.044.672.878.754

- (i) Details of non-deductible interest expenses carried forward to subsequent years:

	Ending balance	Beginning balance
2020	-	11.884.867.915
2023	35.348.199.160	35.348.199.160
2024	2.557.774.334	2.557.774.334
The first 9 months of 2025	10.989.930.591	-
Total	48.895.904.085	49.790.841.409

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

According to the Government's Decree No. 132/2020/ND-CP dated 05 November 2020 of the Government and the Decree No. 20/2025/ND-CP dated 10 February 2025 amending and supplementing some articles of the Decree No. 132/2020/ND-CP, from the tax period of 2019 onwards, the non-deductible borrowing interest is carried forward to the next tax period for the determination of total deductible loan interest if the actually incurred loan interest in the next tax period is lower than the amount of prescribed deductible loan interest. The borrowing interest may be carried forward for a maximum consecutive period of 05 years, counting from the year following the year of incurring non-deductible interest expenses. Deferred income tax assets are not recognized since there is little possibility on use of such interest expenses.

(ii) Details of unrecognized taxable losses are as follows:

	Ending balance	Beginning balance
2020	-	95.910.537.677
2021	25.414.260.888	25.414.260.888
2023	30.114.361.692	30.114.361.692
2024	40.814.298.144	40.814.298.144
The first 9 months of 2025	24.756.735.655	-
Total	121.099.656.379	192.253.458.401

According to the current Law on Corporate Income Tax, the loss of any tax year is brought forward to offset against the profit of the following years for the maximum period of 5 years from year after the loss suffering year. Deferred income tax assets are not recognized for these accounts since there is little possibility on the availability of taxable income in the future against which these accounts can be used.

11. Short-term trade accounts payable

	Ending balance	Beginning balance
Related party	32.400.000	2.200.000
Anova Feed Joint Stock Company	-	2.200.000
Bio-Pharmachemie Joint Venture Company	32.400.000	-
Other suppliers	383.662.512	527.513.593
No Va Land Investment Group Corporation	218.242.512	489.403.628
Other suppliers	165.420.000	38.109.965
Total	416.062.512	529.713.593

12. Taxes and other obligations to the State Budget

	Beginning balance	Amount payable during the period	Amount paid during the period	Ending balance
VAT on local sales	90.695.415	957.904.351	(946.626.197)	101.973.569
Personal income tax	197.212.291	2.568.845.991	(2.345.022.080)	421.036.202
Other taxes	-	4.000.000	(4.000.000)	-
Total	287.907.706	3.530.750.342	(3.295.648.277)	523.009.771

Value added tax (VAT)

The Company has paid VAT in accordance with the deduction method at the tax rate of 10%.

- From 01 January 2025 to 30 June 2025, the VAT rate applied to some goods and services is 8% according to the Government's Decree No. 180/2024/ND-CP dated 31 December 2024 specifying the VAT reduction policy under the Resolution No. 174/2024/QH15 dated 30 November 2024 of the National Assembly.

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

- From 01 July 2025 to 30 September 2025, the VAT rate applied to some goods and services is 8% according to the Government's Decree No. 174/2025/ND-CP dated 30 June 2025 specifying the VAT reduction policy under the Resolution No. 205/2025/QH15 dated 17 June 2025 of the National Assembly.

Other taxes

The Company has declared and paid these taxes in line with the prevailing regulations.

The Company's tax finalization will be subject to examination by the tax authorities. As the application of tax laws and regulations to various types of transactions may be interpreted in different ways, the amount of tax presented in the financial statements may change as a result of decisions made by the tax authorities.

13. Payables to employees

This item reflects salary and bonus payable to employees.

14. Short-term accrued expenses

	Ending balance	Beginning balance
Interest expenses	8.656.643.462	1.919.810.923
Expert fees	155.250.000	257.000.000
Other short-term accrued expenses	2.778.070.122	713.600.434
Total	11.589.963.584	2.890.411.357

15. Short-term unearned revenue

	Ending balance	Beginning balance
Related party		
Anova Feed Joint Stock Company ⁽ⁱ⁾	-	3.942.000.000
Total	-	3.942.000.000

⁽ⁱ⁾ This item reflects the advance for consultancy service provided.

16. Other short-term payables

	Ending balance	Beginning balance
Related parties	2.373.002.538	2.754.664.575
Interest expenses and borrow	2.373.002.538	2.754.664.575
- Vietnam Sugarcane and Sugar Corporation II-JSC	328.454.594	2.313.705.945
- Anova Biotech Joint Stock Company	-	440.958.630
- Anova Feed Joint Stock Company	2.000.000.000	-
- Anova Farm Joint Stock Company	44.547.944	-
Other organizations and individuals	50.732.522.796	31.599.252.596
Deutsch Investitions - Und Entwicklungsgesellschaft MBH	50.483.978.246	31.379.856.878
- Interest expenses	45.891.981.285	29.970.727.917
- Other	4.591.996.961	1.409.128.961
Dividends payable to individual shareholders	219.132.930	219.132.930
Other short-term payables	29.411.620	262.788
Total	53.105.525.334	34.353.917.171

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

17. Borrowings

	Ending balance		Beginning balance	
	Giá trị	Số có khả năng trả nợ	Giá trị	Số có khả năng trả nợ
17a. Short-term borrowing	268.096.325.000	268.096.325.000	213.350.850.000	213.350.850.000
Current portion of long-term liabilities				
Deutsch Investitions - Und Entwicklungsgesellschaft MBH ⁽ⁱ⁾	268.096.325.000	268.096.325.000	213.350.850.000	213.350.850.000
17b. Long-term borrowings	1.000.000.000	1.000.000.000	72.240.772.500	72.240.772.500
Related parties ⁽ⁱⁱ⁾	1.000.000.000	1.000.000.000	16.347.960.000	16.347.960.000
Anova Biotech JSC	-	-	7.900.000.000	7.900.000.000
Anova Farm JSC	1.000.000.000	1.000.000.000	-	-
Vietnam Sugarcane and Sugar Corporation II-JSC	-	-	8.447.960.000	8.447.960.000
Others	-	-	55.892.812.500	55.892.812.500
Deutsch Investitions - Und Entwicklungsgesellschaft MBH ⁽ⁱ⁾	-	-	55.892.812.500	55.892.812.500
Total	269.096.325.000	269.096.325.000	285.591.622.500	285.591.622.500

- (i) Deutsche Investition - Und Entwicklungsgesellschaft MBH (a credit institution established in Germany): USD-denominated loan, maturing in 2026, bearing interest at 5.75% per annum plus six-month LIBOR. The loan is for the Company's medium- and long-term business expansion investment activities. This loan is secured by a negative pledge over the present and future value of assets and inventories of Anova Feed Joint Stock Company – Dong Nai Branch, and by 35% of the shareholding in Nova Consumer Group Joint Stock Company held by major shareholders.

As at 30 September 2025, the loan was overdue and remained unpaid, with an outstanding balance of USD 5.762.500 equivalent to VND 152.395.075.000 VND.

- (ii) Unsecured VND-denominated loans between the Company and related parties, with a term of 24 months and interest rates ranging 6% per annum (as at 31 December 2024: from 6% per annum to 7.1% per annum), stipulated for each drawdown, for the purpose of supplementing working capital requirements.

The Company is able to meet its long-term loan obligations.

The repayment schedule of long-term loans is as follows:

	Ending balance	Beginning balance
Within 1 year	268.096.325.000	213.350.850.000
Over 1 year to less than 5 years	1.000.000.000	72.240.772.500
Total	269.096.325.000	285.591.622.500

18. Bonus and welfare funds

	Beginning balance	Disbursement during the period	Ending balance
Welfare fund	19.151.126	-	19.151.126
Total	19.151.126	-	19.151.126

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)**19. Owner's equity****19a. Statement of the changes in the owner's equity**

	Owner's capital	Share premiums	Investment and development fund	Retained earnings	Total
Beginning balance of the previous year	1.197.843.250.000	426.598.785.061	56.168.593.424	(117.322.655.939)	1.563.287.972.546
Profit in the previous period	-	-	-	38.958.275.396	38.958.275.396
Ending balance of the previous period	1.197.843.250.000	426.598.785.061	56.168.593.424	(78.364.380.543)	1.602.246.247.942
Beginning balance of the current year	1.197.843.250.000	426.598.785.061	56.168.593.424	(49.099.306.226)	1.631.511.322.259
Profit in the current period	-	-	-	15.038.629.079	15.038.629.079
Ending balance of the current period	1.197.843.250.000	426.598.785.061	56.168.593.424	(34.060.677.147)	1.646.549.951.338

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)**19b. Details of owner's capital**

	Ending balance	Beginning balance
Bao Khang Trading Corporation	785.873.850.000	785.873.850.000
ANOVA Investment Joint Stock Company	164.389.210.000	164.389.210.000
Other shareholders	247.580.190.000	247.580.190.000
Total	1.197.843.250.000	1.197.843.250.000

The shareholders fully contributed the charter capital as in the Business Registration Certificate.

According to the Resolution No. 07/2025/NQ-DHDCD-NCG dated 25 June 2025 of 2025 Annual General Meeting of Shareholders, the shareholders approved the non-performance of the Employee Stock Ownership Plan (ESOP) which was approved in 2024. On the other hand, the Company approved the ESOP in 2025 with the expected number of shares not exceeding 5% of the Company's outstanding shares as at the time of issuance, the expected issuance time no later than the second quarter of 2026.

19c. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	119.784.325	119.784.325
Number of shares issued	119.784.325	119.784.325
- Ordinary shares	119.784.325	119.784.325
- Preferred shares	-	-
Number of shares repurchased	-	-
- Ordinary shares	-	-
- Preferred shares	-	-
Number of outstanding shares	119.784.325	119.784.325
- Ordinary shares	119.784.325	119.784.325
- Preferred shares	-	-
Par value of outstanding shares	: 10.000 VND/share	

19d. Dividends paid : None

20. Off-Balance Sheet items : None

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

	Accumulated from the beginning of the year	
	Current year	Previous year
Revenue from sales of goods and provisions of services	15.806.576.939	14.148.000.000
Revenue from leasing offices	2.232.504.000	2.074.160.000
Other revenues	-	7.000.000
Total	18.039.080.939	16.229.160.000

1b. Relevant entities

Note VII.1

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)**2. Cost of sales**

	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of services provided	3.720.577.583	3.248.702.411
Costs of leasing offices	1.095.506.264	1.121.362.841
Total	4.816.083.847	4.370.065.252

3. Financial income

	Accumulated from the beginning of the year	
	Current year	Previous year
Interest income from deposit	2.787.147	5.146.832
Interest from lending	-	33.287.671
Dividends, profit shared	50.937.975.222	54.452.158.937
<i>Bio-Pharmachemie Joint Venture Company</i>	23.740.688.788	24.254.821.086
<i>Anova Joint Venture Company Limited</i>	14.077.658.387	16.484.628.967
<i>Anova Biotech Joint Stock Company</i>	6.006.805.698	7.045.221.080
<i>Sai Gon VET Manufacturing and Trading Joint Stock Company</i>	2.764.641.548	5.125.887.574
<i>Thanh Nhon Corporation</i>	4.348.180.801	1.463.622.990
<i>NAVETCO National Veterinary Joint Stock Company</i>	-	77.977.240
Total	50.940.762.369	54.490.593.440

4. Financial expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Interest expenses	22.176.219.416	25.131.478.948
Payment discount given to purchasers	140.625.360	388.292.940
Exchange loss arising	223.600.000	749.450.000
Loss from foreign currency translation	10.414.093.416	2.906.549.619
(Reversal of provision) for investment loss	(2.913.395.835)	(14.394.449.517)
Interest charged on late principal repayment and overdue interest	5.173.662.932	235.170.942
Total	35.214.805.289	15.016.492.932

5. General and administration expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	12.974.428.810	11.296.021.255
Office supplies	18.377.227	56.568.038
Office stationery	23.414.519	22.711.244
Depreciation/(amortization) of fixed assets	49.049.146	146.802.879
Taxes, fees and legal fees	4.289.212	20.080.000
(Reversal of provision) for severance allowances	-	(165.203.025)
Expenses for external services	748.471.429	856.670.897
Other expenses	148.816.313	141.268.572
Total	13.966.846.656	12.374.919.860

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

6. Current income tax

Estimated corporate income tax payable during the period is as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Total accounting profit/(loss) before tax	15.038.629.079	38.958.275.396
Increases/(decreases) of accounting profit to determine profit subject to corporate income tax:		
- Increases	14.033.021.845	8.684.358.221
- Decreases	(2.890.411.357)	(40.625.397.317)
Income subject to tax	26.181.239.567	7.017.236.300
Income exempted from tax	(50.937.975.222)	(54.452.158.937)
Taxable income	(24.756.735.655)	(47.434.922.637)
Common corporate income tax rate	20%	20%
Corporate income tax payable	-	-

Corporate tax will be subject to the examination of the tax authorities. Due to the application of laws and regulations for many different transaction types can be interpreted in many different ways, the tax number is presented on financial reports can be modified according to the decision of the tax authorities.

7. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	Previous year
Labor costs	15.933.689.728	14.025.748.148
Depreciation/(amortization) of fixed assets	122.799.142	220.552.875
Expenses for external services	2.516.601.680	2.377.602.524
Others expenses	209.839.953	121.081.565
Total	18.782.930.503	16.744.985.112

VII. OTHER DISCLOSURES

1. Information on related parties with significant transactions

1a. Related parties of the Company include

Relevant entities	Relationship
Bao Khang Trading Corporation	Parent Company
ANOVA Investment Joint Stock Company	Shareholder
Anova Biotech Joint Stock Company	Direct subsidiary
Anova Farm Joint Stock Company	Direct subsidiary
Anova Feed Joint Stock Company	Direct subsidiary
Sai Gon VET Manufacturing And Trading Joint Stock Company	Direct subsidiary
Anova Tech Corporation	Direct subsidiary
Thanh Nhon Corporation	Direct subsidiary
Anova Joint Venture Company Limited	Direct subsidiary
Vietnam Sugarcane and Sugar Corporation II - Joint Stock Company	Direct subsidiary
Nova Beverages Produce and Trading Company Limited	Direct subsidiary
Sunrise Foods Company Limited	Direct subsidiary
Xuxifarm Food Joint Stock Company	Indirect subsidiary
HKV Joint Stock Company	Indirect subsidiary

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

Relevant entities	Relationship
Bio-Pharmachemie Joint Venture Company	Associate
VETVACO National Veterinary Joint Stock Company	Associate
Hiep Hoa Sugar - Cane and Sugar Joint Stock Company	Associate
Board of Directors, General Director, Chief Accountant, Board of Supervisors and other relevant individuals.	Key management member

1b. Transactions and account balances of other relevant entities

Related parties are key management members and related individuals

Remuneration of the key managers

	Accumulated from the beginning of the year	
	Current year	Previous year
Remuneration to the Board of Directors	2.248.315.576	2.532.239.006
Remuneration to the Executive Board	2.933.481.814	1.862.130.786
Mr. Nguyen Quang Phi Tin	1.320.845.939	1.862.130.786
Other members of the Board of Management	1.612.635.875	-
Remuneration to other key managers	411.518.400	320.053.903
Total	5.593.315.790	4.714.423.695

Other related parties

The main transactions between the Company and related parties during the period are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Anova Feed Joint Stock Company		
Rendering of services	4.340.220.860	3.600.000.000
Leasing warehouse	9.000.000	9.000.000
Lending	-	9.000.000.000
Interest from lending	-	33.287.671
Borrowing	2.800.000.000	-
Interest expenses	61.216.438	-
Cash discount	140.625.360	388.292.940
Borrowing	12.500.000.000	-
Vietnam Sugarcane and Sugar Corporation II-Joint Stock Company		
Rendering of services	2.000.769.231	1.980.000.000
Borrowing	-	24.127.000.000
Interest expenses	266.034.803	1.155.407.427
Sai Gon VET Manufacturing and Trading Joint Stock Company		
Rendering of services	2.194.342.231	1.803.000.000
Dividend income	2.764.641.548	5.125.887.574
Borrowing	-	6.100.000.000
Interest expenses	-	52.438.357
Anova Farm Joint Stock Company		
Rendering of services	208.257.231	1.594.640.000
Borrowing	1.000.000.000	-
Interest expenses	44.547.944	-

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

	Accumulated from the beginning of the year	
	Current year	Previous year
Thanh Nhon Corporation		
Rendering of services	2.456.054.731	2.021.600.000
Dividend income	4.348.180.801	1.463.622.990
Purchase of tools	-	18.452.863
Anova Joint Venture Company Limited		
Rendering of services	1.756.635.231	1.062.000.000
Dividend income	14.077.658.387	16.484.628.967
Interest expenses	-	390.430.479
Anova Biotech Joint Stock Company		
Rendering of services	2.168.786.731	1.779.300.000
Dividend income	6.006.805.698	7.045.221.080
Borrowing	1.000.000.000	8.400.000.000
Interest expenses	394.642.739	367.759.178
Anova Tech Corporation		
Rendering of services	20.769.231	-
Borrowing	-	10.540.000.000
Interest expenses	-	444.688.601
Bio-Pharmachemie Joint Venture Company		
Rendering of services	259.200.000	216.000.000
Dividend income	23.740.688.788	24.254.821.086
Leasing vehicle	270.000.000	270.000.000
Xuxifarm Food Joint Stock Company		
Rendering of services	2.160.000.000	1.800.000.000

As at the end of the interim accounting period for the first 9 months of the fiscal year ending 31 December 2025, the balances with related parties are presented in Notes V.2, V.4, V.11, V.15, V.16, V.17.

2. Going-concern assumption

As of 30 September 2025, the Company's current liabilities exceeded its current assets by an amount of VND 313.244.293.460 (as of 01 January 2025: VND 253.884.406.516). This factor may affect the Company's ability to continue as a going-concern. However, through the extension of some due long-term loans, the receipt of dividends and the disbursement of new loans from member companies, the Company is able to generate sufficient cash flows to finance its normal business operations in the near future. The Board of Management assessed that it is appropriate to prepare the Interim Separate Financial Statements for the first 9 months of the fiscal year ending 31 December 2025 on the going-concern assumption.

NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

INTERIM SEPARATE FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2025

Notes to the Separate Financial Statements (cont.)

3. Financial instruments

In accordance with Circular No. 75/2015/TT-BTC dated May 18, 2015 of the Ministry of Finance, prior to the issuance of the Accounting Standards on Financial Instruments and the related guidance, the Company's Board of General Directors follows the guidance on not presenting and disclosing financial instruments under Circular No. 210/2009/TT-BTC in the Company's financial statements.



Do Thi My Nhung
Chief Accountant cum Preparer

HCM City, 10 October 2025



Cong Huyen Ton Nu My Lien
Deputy General Director