ANOVA AGRI INVESTMENT JOINT STOCK COMPANY
(Formerly known as Nova Consumer Group Joint Stock Company)

CONSOLIDATED FINANCIAL STATEMENTS
QUARTER II/2026

CÔNG TY CỔ PHẦN ĐẦU TƯ ANOVA AGRI

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ANOVA AGRI INVESTMENT JOINT STOCK COMPANY
(Formerly known as Nova Consumer Group Joint Stock Company)
Address: 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FIRST 6 MONTHS OF THE FISCAL YEAR ENDING 31 DECEMBER 2026

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of 30 June 2026

Unit: VND

Code	Items	Note	Ending balance	Beginning balance Restated
100	**CURRENT ASSETS**		**2.595.191.634.247**	**2.281.043.808.201**
110	**Cash and cash equivalents**	**V.1**	**100.442.357.132**	**274.017.374.262**
111	Cash		99.442.357.132	274.017.374.262
112	Cash equivalents		1.000.000.000	-
120	**Short-term investments**	**V.2**	**257.590.143.354**	**164.783.162.526**
121	Trading securities		470.095	470.095
123	Short-term held-to-maturity investments		773.940.531.501	675.540.531.501
124	Provision for short-term held-to-maturity investments	V.5	(516.350.858.242)	(510.757.839.070)
130	**Short-term receivables**		**1.347.084.594.674**	**1.078.751.781.180**
131	Short-term trade account receivables	V.3	771.308.684.369	670.153.768.441
132	Short-term prepayments to suppliers		211.124.369.157	134.592.863.540
135	Other short-term receivables	V.4	393.324.920.446	289.497.252.061
136	Provision for short-term doubtful debts	V.5	(28.673.379.298)	(15.492.102.862)
140	**Inventories**	**V.6**	**646.330.917.485**	**594.280.233.879**
141	Inventories		649.305.337.839	595.443.945.943
142	Allowance for devaluation of inventories		(2.974.420.354)	(1.163.712.064)
150	**Short-term biological assets**	**V.10**	**204.406.808.067**	**143.017.419.301**
151	Short-term livestock for one-off products		204.406.808.067	143.017.419.301
160	**Other current assets**		**39.336.813.535**	**26.193.837.053**
161	Short-term prepaid expenses	V.12	12.911.043.608	4.043.847.290
162	Deductible VAT		5.794.097.852	2.268.552.966
163	Taxes and other receivables from the State	V.15	20.631.672.075	19.881.436.797

Consolidated Statement of Financial Position (cont.)

Code	Items	Note	Ending balance	Beginning balance Restated
200	**NON-CURRENT ASSETS**		**1.665.957.170.294**	**1.647.993.953.239**
210	**Long-term receivables**		**295.666.494.062**	**270.282.951.625**
212	Long-term prepayment to suppliers		132.000.000.000	132.000.000.000
215	Other long-term receivables	V.4	163.666.494.062	138.282.951.625
220	**Fixed assets**		**780.875.827.001**	**815.590.594.549**
221	Tangible fixed assets	V.7	663.588.407.179	695.726.971.754
222	Historical cost		1.386.294.771.480	1.384.691.563.991
223	Accumulated depreciation		(722.706.364.301)	(688.964.592.237)
224	Financial leased assets	V.8	19.508.374.142	20.523.825.866
225	Historical cost		26.005.404.773	26.005.404.773
226	Accumulated depreciation		(6.497.030.631)	(5.481.578.907)
227	Intangible fixed assets	V.9	97.779.045.680	99.339.796.929
228	Initial cost		163.812.087.207	161.462.087.207
229	Accumulated amortization		(66.033.041.527)	(62.122.290.278)
230	**Long-term biological assets**	**V.10**	**114.849.399.003**	**79.049.084.901**
231	Livestock for periodic products		114.849.399.003	79.049.084.901
232	a) Livestock held for periodic production that have reached immaturity		9.160.078.247	7.056.095.241
233	b) Livestock held for periodic production that have reached maturity		105.689.320.756	71.992.989.660
234	Historical cost		168.059.605.791	165.834.642.116
235	Accumulated depreciation		(62.370.285.035)	(93.841.652.456)
250	**Long-term assets in progress**		**85.845.406.906**	**87.387.406.906**
252	Construction-in-progress	V.11	85.845.406.906	87.387.406.906
260	**Long-term investments**	V.2	**143.410.522.613**	**155.316.256.754**
262	Investments in joint ventures and associates		77.288.267.750	89.851.267.817
263	Investments in other entities		68.123.284.778	68.123.284.778
264	Provision for long-term investments		(6.310.229.915)	(2.658.295.841)
265	Long-term held-to-maturity investments		4.309.200.000	-
270	**Other non-current assets**		**245.309.520.709**	**240.367.658.504**
271	Long-term prepaid expenses	V.12	159.209.496.774	160.078.792.772
272	Deferred income tax assets	V.19	10.068.323.011	9.688.449.234
279	Goodwill	V.13	76.031.700.924	70.600.416.498
280	**TOTAL ASSETS (280 = 100 + 200)**		**4.261.148.804.541**	**3.929.037.761.440**

Consolidated Statement of Financial Position (cont.)

Code	Items	Note	Ending balance	Beginning balance Restated
300	**LIABILITIES**		**2.035.420.138.459**	**1.800.652.855.732**
310	**Current liabilities**		**1.915.211.603.946**	**1.675.990.299.331**
311	Short-term trade payables	V.14	344.030.820.054	224.547.407.996
312	Short-term advances from customers		57.636.461.864	27.681.760.092
313	Dividend payables		28.841.127.239	11.406.274.836
314	Taxes and other obligations to the State Budget	V.15	22.316.375.952	24.126.507.126
315	Payables to employees		23.898.190.449	25.027.507.540
316	Short-term accrued expenses	V.16	107.896.923.299	84.911.322.384
319	Short-term unearned revenue		20.110.324	37.347.760
320	Other short-term payables	V.17	96.656.848.256	75.751.598.909
321	Short-term borrowings and financial leases	V.18	1.226.607.193.041	1.197.089.021.833
322	Provisions for short-term payables		1.742.802.231	1.742.802.231
323	Bonus and welfare funds		5.564.751.237	3.668.748.624
330	**Non-current liabilities**		**120.208.534.513**	**124.662.556.401**
337	Long-term unearned revenue		92.733.112	78.550.400
338	Other long-term payables	V.17	280.000.000	280.000.000
339	Long-term borowing and financial leases	V.18	-	709.699.895
342	Deferred income tax liabilities	V.19	113.117.718.646	117.243.207.826
343	Provisions for long-term payables		6.718.082.755	6.351.098.280
400	**OWNER'S EQUITY**	V.20	**2.225.728.666.082**	**2.128.384.905.708**
411	Owner's capital		1.197.843.250.000	1.197.843.250.000
411a	- Ordinary shares carrying voting right		1.197.843.250.000	1.197.843.250.000
412	Share premiums		426.598.785.061	426.598.785.061
414	Other sources of capital		(3.772.154.614)	(3.772.154.614)
418	Investment and development fund		73.431.660.644	72.502.285.340
420	Retained earnings		494.062.320.549	401.801.771.790
420a	- Retained earnings accumulated to the end of the previous period		387.210.229.353	208.801.279.908
420b	- Retained earnings of the current period		106.852.091.196	193.000.491.882
429	Benefits of non-controlling shareholders		37.564.804.442	33.410.968.131
440	**TOTAL RESOURCES (440 = 300 + 400)**		**4.261.148.804.541**	**3.929.037.761.440**

Prepared on 30 July 2026

M.S.D.N: 0301447257 C.T.C.P * CÔNG TY CỔ PHẦN ĐẦU TƯ ANOVA AGRI * THÀNH PHỐ HỒ CHÍ MINH

Do Thi My Nhung
Chief Accountant cum Preparer

Nguyen Hieu Liem
Chairman of the Board cum
Legal representative

CONSOLIDATED INCOME STATEMENT

For the 6 months of the fiscal year ending 31 December 2026

Unit: VND

Code	Items	Note	Quarter 2/2026	Quarter 2/2025	Accumulated from the beginning of the year: Current year	Accumulated from the beginning of the year: Previous year
01	**Revenue from sales of goods and provisions of services**	**VI.1**	**1.494.064.352.291**	**1.249.429.655.460**	**2.899.682.840.391**	**2.437.437.684.542**
02	Revenue deductions	VI.2	108.461.689.782	96.475.159.616	216.901.022.224	183.477.564.164
10	**Net revenue (10 = 01 - 02)**		**1.385.602.662.509**	**1.152.954.495.844**	**2.682.781.818.167**	**2.253.960.120.378**
11	Cost of sales	VI.3	1.146.721.505.461	933.997.793.953	2.226.307.661.715	1.834.579.078.012
20	**Gross profit (20 = 10 - 11)**		**238.881.157.048**	**218.956.701.891**	**456.474.156.452**	**419.381.042.366**
22	Financial income	VI.4	13.946.419.286	9.958.058.955	27.049.161.374	22.084.456.306
23	Financial expenses	VI.5	32.930.277.761	27.258.538.533	55.887.047.471	50.992.109.590
24	*- In which: interest expenses*		*23.884.847.064*	*17.370.256.603*	*44.129.753.176*	*35.821.666.389*
25	Selling expenses	VI.6	82.762.615.246	72.349.260.961	166.633.782.534	143.444.837.834
26	General and administration expenses	VI.6	55.917.952.055	45.839.151.723	117.733.408.130	89.383.117.495
27	Gain or loss in joint ventures, associates		5.673.851.985	6.401.810.483	11.551.444.705	9.628.518.879
30	**Net operating profit/(loss) {30 = 20 + 21 + (22 - 23) - (25 + 26) + 27}**		**86.890.583.257**	**89.869.620.112**	**154.820.524.396**	**167.273.952.632**
31	Other income		518.060.800	870.395.101	2.151.551.586	1.020.464.573
32	Other expenses		256.055.883	65.739.234	1.013.215.425	264.161.988
40	**Other profit/(loss) (40 = 31 - 32)**		**262.004.917**	**804.655.867**	**1.138.336.161**	**756.302.585**

Consolidated Income Statement (cont.)

Code	Items	Note	Quarter 2/2026	Quarter 2/2025	Accumulated from the beginning of the year Current year	Previous year
50	**Total accounting profit/(loss) before tax (50 = 30 + 40)**		**87.152.588.174**	**90.674.275.979**	**155.958.860.557**	**168.030.255.217**
51	Current income tax		17.670.285.473	6.567.034.502	30.354.324.910	12.780.644.366
52	Deferred income tax		(1.819.618.032)	(1.559.739.469)	(1.462.657.611)	(1.890.845.198)
60	**Profit/(loss) after tax (60 = 50 - 51 - 52)**		**71.301.920.733**	**85.666.980.946**	**127.067.193.258**	**157.140.456.049**
61	Shareholders of the parent company		61.101.991.045	80.778.857.202	106.852.091.196	149.051.373.262
62	Non-controlling intersets		10.199.929.688	4.888.123.744	20.215.102.062	8.089.082.787
70	**Basic earnings per share**	**VI.7**	**510**	**674**	**892**	**1.244**
71	**Diluted earnings per share**	**VI.7**	**510**	**674**	**892**	**1.244**

Prepared on 30 July 2026

M.S.D.N:0301417257-C.T.C.P ★ CÔNG TY CỔ PHẦN ĐẦU TƯ ANOVA AGRI ★ THÀNH PHỐ HỒ CHÍ MINH

Do Thi My Nhung	Nguyen Hieu Liem
Chief Accountant cum Preparer	Chairman of the Board cum Legal representative

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the 6 months of the fiscal year ending 31 December 2026

Unit: VND

Code	Items	Note	Accumulated from the beginning of the year	
			Current year	Previous year
	CASH FLOWS FROM OPERATING ACTIVITIES			
01	***Profit/(loss) before tax***		***155.958.860.557***	***168.030.255.217***
	Adjustments:			
02	Depreciation/Amortization of fixed assets and investment properties		45.428.821.941	47.765.577.196
03	Provisions and allowances		24.603.922.447	274.026.388
04	Exchange gain, loss due to revaluation of monetary items in foreign currencies		(1.119.814.116)	6.659.793.990
05	Gain, loss from investing activities		(33.868.451.899)	(30.014.123.595)
06	Interest expenses		44.129.753.176	35.821.666.389
08	***Operating profit before changes of working capital***		***235.133.092.106***	***228.537.195.585***
09	Increase, decrease of receivables		(289.127.161.296)	(44.803.775.228)
10	Increase, decrease of inventories		(117.354.763.668)	52.948.423.359
11	Increase, decrease of payables (exclusive of interest payables, enterprise income tax payables)		202.036.499.616	52.760.663.252
12	Increase, decrease of prepaid expenses		(41.694.231.416)	24.917.850.516
14	Interests paid		(30.504.004.119)	(20.331.821.813)
15	Corporate income tax paid		(31.472.028.126)	(16.585.481.097)
20	***Net cash flows from operating activities***		***(92.838.387.078)***	***262.042.248.944***
	CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases and construction of fixed assets and other non-current assets		(3.007.169.635)	(1.800.094.000)
22	Proceeds from disposals of fixed assets and other non-current assets		763.908.150	212.962.963
23	Cash outflow for lending, buying debt instruments of other entities		(138.109.200.000)	(23.226.000.000)
24	Cash recovered from lending, selling debt instruments of other entities		35.400.000.000	19.572.000.000
27	Interest earned, dividends and profits received		13.255.115.957	10.243.542.037
30	***Net cash flows from investing activities***		***(91.697.345.528)***	***5.002.411.000***

Code	Items	Note	Accumulated from the beginning of the year	
			Current year	Previous year
	CASH FLOWS FROM FINANCING ACTIVITIES			
33	Proceeds from borrowings		1.586.522.001.437	1.311.773.023.036
34	Repayment of borrowings		(1.554.210.338.026)	(1.531.598.306.448)
35	Payments for financial leased assets		(2.617.079.598)	(2.617.079.598)
36	Dividends and profit paid to the owners		(18.772.634.933)	(10.660.604.952)
40	***Net cash flows from financing activities***		***10.921.948.880***	***(233.102.967.962)***
50	**Net cash flows during the period (50 = 20 + 30 + 40)**		**(173.613.783.726)**	**33.941.691.982**
60	**Beginning cash and cash equivalents**	**V.1**	**274.017.374.262**	**114.424.543.373**
61	Effects of foreign exchange rates differences		38.766.596	(22.491.305)
70	**Ending cash and cash equivalents (70 = 50 + 60 + 61)**	**V.1**	**100.442.357.132**	**148.343.744.050**

Prepared on 30 July 2026

CÔNG TY CỔ PHẦN ĐẦU TƯ ANOVA AGRI

Do Thi My Nhung
Chief Accountant cum Preparer

Nguyen Hieu Liem
Chairman of the Board cum
Legal representative

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT

For the 6 months of the fiscal year ending 31 December 2026

I. COMPANY INFORMATIONS

1. Capital ownership

Anova Agri Investment Joint Stock Company (formerly known as Nova Consumer Group Joint Stock Company) Nova Consumer Group Joint Stock Company (hereinafter referred tp as "the Company"or the "Parent Company") is a joint stock company, has been operating in accordance with the Business Registration Certificate No. 0301447257, registered for the first time on 19 November 2004 and amended for the 34th time on 02 July 2026, granted by Ho Chi Minh City Department of Financial.

- The chartered capital : 1.197.843.250.000 VND
- Securities code : NCG

2. Operating field: The Group's companies operate in various business sectors.

3. Principal business activities

The Group's principal business activities comprise management and investment consultancy services (excluding financial, accounting, and legal consultancy); manufacturing and trading of veterinary medicines, aquaculture drugs, and disinfectants; trading of veterinary vaccines; manufacturing, trading, and processing of various types of animal feed and aquafeed; processing of alcohol and CO_2 products; wholesale trading of agricultural products; and retailing of food and beverages in specialized stores.

4. Normal operating cycle: within 12 months.

5. Business performance characteristics in the fiscal year that affect the financial statements: None.

6. Group Structure

Total number of subsidiaries

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

Number of non-consolidated subsidiaries: None.

Information on the Group's restructuring

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

List of consolidated subsidiaries

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

Subsidiaries - Address	Benefit rate %	Voting rate %
Sai Gon VET Manufacturing and Trading JSC Address: Anova Group Industrial Cluster, Long Cang Commune, Tay Ninh Province, Vietnam	99,67	99,67
Anova Farm Joint Stock Company Address: No. 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam	99,84	99,84
Anova Joint Venture Company Limited Address: No. 36 Doc Lap Avenue, Vietnam-Singapore Industrial Park, Binh Hoa Ward, Ho Chi Minh City, Vietnam	57,00	57,00
Thanh Nhon Corporation Address: No. 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam	99,556	99,556
Anova Biotech Joint Stock Company Address: No. 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam	99,80	99,80
Anova Tech Corporation Address: No. 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam	85,83	85,83
Asian PacifiXo Company Limited Address: 5.07 Apartment, Commercial and Office Complex, Block X (Sunrise City North), No. 27 Nguyen Huu Tho Street, Tan Hung Ward, Ho Chi Minh City, Vietnam	99,89	99,89
Xuxifarm Food Joint Stock Company Address: Lot M, Road No. 10, Loi Binh Nhon Industrial Cluster, Khanh Hau Ward, Tay Ninh Province, Vietnam	99,39	99,50
International Food Ingredients Joint Stock Company Address: No. 12, Alley 102/62, Truong Chinh Street, Kim Lien Ward, Hanoi City, Vietnam	69,92	70,00

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

Associates - Address	Benefit rate %	Voting rate %
Bio-Pharmachemie Joint Venture Company Address : No. 2/3, Tang Nhon Phu Street, Quarter 19, Phuoc Long Ward, Ho Chi Minh City, Vietnam	30,00	30,00
VETVACO National Veterinary Joint Stock Company Address: Km 18, Highway No. 32, Hoai Duc Commune, Ha Noi City	23,84	23,84
Hiep Hoa Sugar - Cane and Sugar Joint Stock Address: Area 1, Hiep Hoa Commune, Tay Ninh Province, Vietnam	20,66	21,76

7. **Number of employees at the end of the period:** 1.961 employees.

8. Statement on information comparability on the Consolidated Financial Statements

Form 1 January 2026, the Group has adopted Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance guiding the Vietnamese Accounting System. The adoption of the Circular does not have material impact on the amounts presnted in the Consolidated Financial Statements. Certain line items in the comparative consolidated financial statements have been reclassified and restated to conform with requirements of Circular No. 99/2025/TT-BTC. Such restatement does not affect total assests, total liabilites, or equity ("Restated").

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period: From 01 January to 31 December.

2. Accounting currency: Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Group's companies applies the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 in replacement for Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing a number of articles of Circular No. 202/2014/TT/BTC dated 22 December 2014 guidelines for the preparation and presentation of consolidated financial statements.

2. Declaration of adherence to Accounting Standards and Accounting system

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

IV. ACCOUNTING POLICIES

1. Foreign currency transactions

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

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

- For foreign currency deposits: the buying rate of the bank where the Group opens its foreign currency account;
- For monetary items in foreign currencies classified as other assets: the average buying and selling transfer rate of the commercial bank where the Group frequently has transactions at the end of the accounting period.
- For monetary items in foreign currencies classified as liabilities: the average buying and selling transfer rate of the commercial bank where the Group frequently has transactions at the end of the accounting period.

2. Principles for the recognition of cash and cash equivalents

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

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

3. Principles for the recognition of financial investments

Investment held to maturity date

This investment does not reflect the types of bonds and debt instruments held for the purpose of buying and selling for a profit. Investments held up to the maturity date include term bank deposits (remaining recovery period of 3 months or more), bills, promissory notes, bonds, issuer preferred shares that are required to be repurchased at a certain time in the future, and loans held up to maturity for the purpose of collecting interest periods and investments held to other maturity.

Investments in joint ventures and associates

Investments in associates are accounted for using the equity method. These investments are initially recognized at cost, including expenses incurred. Distributions from net profits of associates arising after the date of investment are recognized in financial income for the period. Distributions other than net profits are considered as a recovery of investments and are recognized as a reduction in the cost of the investment.

Investments in other entities

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

Provision for loss of investments: Losses from investments that result in the potential loss of capital, or provisions for the impairment of these investments. The recognition or reversal of this provision is performed at the reporting date for each investment and is recorded in financial expenses during the year.

4. Accounting rules for receivables

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

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

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

5. Accounting rules for inventory

Recognition principles

Inventories are recorded at cost. In case the net realizable value is lower than the cost price, it must be calculated according to the net realizable value. The cost of inventories includes the purchase cost, processing cost and other directly related costs incurred to bring the inventories to their current location and condition.

Method of calculating inventory value

The ending inventory value is determined using the weighted average method.

Method of accounting for inventories

Inventories are accounted for by the regular declaration method.

Method of setting up inventory depreciation reserve

At the end of the accounting period, if the value of inventories is not fully recovered due to damage, obsolescence, reduced selling price or estimated costs to complete the product or to prepare the product for sale, the Company sets up a provision for inventory depreciation. The amount of provision for inventory devaluation is the difference between the original cost of inventory and their net realizable value.

6. Accounting rules for biological assets

Livestock are initially recognized at cost, including purchase price and all costs incurred to raise them until they reach maturity or produce products. Bearer livestock are depreciated and presented as non-current assets; livestock held for meat or one-time harvest products are presented according to their harvest cycle. In cases where the net realizable value is lower than the carrying amount, the enterprise shall recognize an allowance for impairment.

7. Accounting rules for prepaid expenses

Land rent, infrastructure fees

Prepaid land rent, infrastructure fees represent the land rent, infrastructure fees paid for the land the Group is using.

Tools, equipment and others

Tools, equipment and others that have been put into use are allocated to expenses on a straight-line basis over a period not exceeding 3 years.

8. Rules for recording depreciation of fixed assets

Principles for the recognition and depreciation of tangible fixed assets

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

Depreciation is provided on a straight-line basis. Depreciation period is estimated with applicable regulations.

Principles of recognition and depreciation of financial leased fixed assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessee. Financial leased assets are determined by their historical costs less accumulated depreciation. Historical cost is the lower cost of the fair value of the leased asset at commencement of the lease term and the present value of the minimum lease payments. Discount rate used to calculate the present value of the minimum lease payments is the interest rate implicit in the lease or else mentioned in the lease. If the interest rate implicit in the lease cannot be determined, the incremental borrowing rate at commencement of the lease term will be applied.

Financial leased assets are depreciated in accordance with the straight-line method over their estimated useful lives. Depreciation period is estimated with applicable regulations.

Principles for the recognition and amortization of intangible fixed assets

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

Depreciation period is estimated with applicable regulations.

9. Accounting principles for payables

Payables are monitored in detail based on their remaining maturity, payees, original currencies, and other factors as required for the Group's management purposes.

Classification of payables when preparing Financial Statements is based on the following principles:

- Payables with a remaining maturity of no more than 12 months or within one normal operating cycle are classified as short-term;
- Payables with a remaining maturity of 12 months or more, or exceeding one normal operating cycle, are classified as long-term.

At the time of preparing financial statements in accordance with applicable laws, the Group re-evaluates the balances of foreign currency-denominated loans and finance lease liabilities based on the average buying and selling transfer rate of the commercial bank where the Group frequently conducts transactions as at the accounting period-end.

10. Provision for payables

A provision is recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

11. Principles of recording loans and financial lease liabilities

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

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

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

12. Accrued expenses

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

13. Accounting rules for owner's equity

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

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

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

14. Principles for the recognition of revenue, other incomes

Revenue from sale of goods

Revenue from sale of goods should be recognized when all the following conditions have been satisfied:

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement as a neither owner nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- The economic benefits associated with the transaction of goods sold have flown or will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction of goods sold can be measured reliably.

Revenue from rendering of services

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

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

Financial income

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

Other incomes

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

15. Accounting principles for revenue deductions

Revenue deductions include trade discounts, sales returns, and sales allowances. Revenue deductions arising in the same period as the consumption of products, goods, and services are recognized as a decrease in revenue for the period in which they occur.

16. Costs of goods sold

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

17. Financial expenses

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

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

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

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

19. Current and deferred income tax expense

Current income tax

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

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

Deferred income tax

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

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

20. Related parties

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

21. Segment reporting

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

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

V. ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED BALANCE SHEET

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	717.299.975	321.010.999
Cash in banks	98.725.057.157	273.696.363.263
Cash equivalents	1.000.000.000	-
Total	**100.442.357.132**	**274.017.374.262**

2. Financial investments

a. Trading securities

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

b. Held-to-maturity investments

	Ending balance			Beginning balance		
	Original amount	Recoverable amount	Provision	Original amount	Recoverable amount	Provision
Short-term	**773.940.531.501**	**257.589.673.259**	**(516.350.858.242)**	**675.540.531.501**	**164.782.692.431**	**(510.757.839.070)**
The term deposit	134.226.588.043	134.226.588.043	-	35.826.588.043	35.826.588.043	-
Lendings	639.713.943.458	123.363.085.216	(516.350.858.242)	639.713.943.458	128.956.104.388	(510.757.839.070)
Long-term	**4.309.200.000**	**4.309.200.000**	-	-	-	-
Lendings	4.309.200.000	4.309.200.000	-	-	-	-
Total	**778.249.731.501**	**261.898.873.259**	**(516.350.858.242)**	**675.540.531.501**	**164.782.692.431**	**(510.757.839.070)**

c. Investments in joint ventures and associates

	Ending balance			Beginning balance		
	Original amount	Provision	Fair value	Original amount	Provision	Fair value
Bio-Pharmachemie Joint Venture Company	14.821.385.049	-	55.290.771.440	14.821.385.049	-	67.946.984.466
VETVACO National Veterinary JSC	28.733.839.420	-	21.997.496.310	28.733.839.420	-	21.904.283.351
Hiep Hoa Sugar - Cane and Sugar JSC	-	-	-	-	-	-
Total	**43.555.224.469**	-	**77.288.267.750**	**43.555.224.469**	-	**89.851.267.817**

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

Transactions with the joint ventures, associates

Related parties	Relationship	Transaction description	Accumulated from the beginning of the year	
			Current year	**Previous year**
Bio-Pharmachemie Joint Venture Company	Associate	Sale of goods and services	26.357.892.089	17.559.687.397
		Purchase of goods and services	7.875.971.716	7.481.324.105
		Dividends received	24.114.444.772	23.740.688.788

d. **Investments in other entities**

	Ending balance			Beginning balance		
	Original amount	**Provision**	**Fair value**	**Original amount**	**Provision**	**Fair value**
Navetco National Veterinary Joint Stock Company	33.530.784.778	(6.310.229.915)	27.220.554.863	33.530.784.778	(2.658.295.841)	30.872.488.937
The Sugarcane and Sugar Corporation No. 1 - Joint Stock Company	34.592.500.000	-		34.592.500.000	-	
Total	**68.123.284.778**	**(6.310.229.915)**		**68.123.284.778**	**(2.658.295.841)**	

Fair value

The Group has not measured the fair value of the investment in The Sugarcane and Sugar Corporation No. 1 - Joint Stock Company since there have been no listed prices and no specific instruction on measurement of fair value.

3. Short-term trade account receivables

	Ending balance	Beginning balance
Related party	**6.094.505.965**	**4.747.469.350**
Bio-Pharmachemie Joint Venture Company	6.094.505.965	4.747.469.350
Other customers	**765.214.178.404**	**665.406.299.091**
Nova Consumer Distribution Joint Stock Company	283.492.793.195	286.492.793.195
Others	481.721.385.209	378.913.505.896
Total	**771.308.684.369**	**670.153.768.441**

4. Other receivables

	Ending balance		Beginning balance	
	Value	Provision	Value	Provision
Short-term	**393.324.920.446**	**(13.600.433.148)**	**289.497.252.061**	**(645.758.993)**
Deposits	214.934.351.751	-	171.005.440.000	-
Dividends, profit shared	25.141.944.772	-	1.027.500.000	-
Others	153.248.623.923	(13.600.433.148)	117.464.312.061	(645.758.993)
Long-term	**163.666.494.062**	-	**138.282.951.625**	-
Deposits	163.560.339.137	-	138.282.951.625	-
Others	106.154.925	-	-	-
Total	**556.991.414.508**	**(13.600.433.148)**	**427.780.203.686**	**(645.758.993)**

5. Doubtful debts

	Ending balance		Beginning balance	
	Original amount	Recoverable amount	Original amount	Recoverable amount
Total value of receivables and lending that are overdue or not yet overdue but are unlikely to be recovered	**590.598.449.755**	**45.574.212.215**	**572.917.961.423**	**46.668.019.491**
Anova Corp Industrial Zone	567.794.771.757	43.083.974.119	550.810.127.670	44.452.288.600
Others	22.803.677.998	2.490.238.096	22.107.833.753	2.215.730.891
Total	**590.598.449.755**	**45.574.212.215**	**572.917.961.423**	**46.668.019.491**

6. Inventories

	Ending balance		Beginning balance	
	Original costs	Allowance	Original costs	Allowance
Goods in transit	22.325.775.410	-	34.516.460.743	-
Materials and supplies	304.772.435.396	(478.041.800)	303.014.109.750	(478.041.800)
Tools	10.431.626.023	-	9.474.461.872	-
Work-in-progress	119.416.439.153	-	117.418.894.791	-
Finished goods	32.934.089.903	(212.017.812)	33.205.314.094	(172.830.376)
Merchandises	159.424.971.954	(2.284.360.742)	97.814.704.693	(512.839.888)
Total	**649.305.337.839**	**(2.974.420.354)**	**595.443.945.943**	**(1.163.712.064)**

7. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other tangible fixed assets	Total
Historical costs						
Beginning balance	622.633.690.931	680.719.790.584	43.885.770.662	32.790.877.954	4.661.433.860	**1.384.691.563.991**
New purchases	177.120.000	778.962.520	1.631.193.596	419.893.519	-	**3.007.169.635**
Transfers from construction in progress	-	-	-	867.000.000	-	**867.000.000**
Liquidation, disposal	-	(772.356.109)	(1.498.606.037)	-	-	**(2.270.962.146)**
Ending balance	**622.810.810.931**	**680.726.396.995**	**44.018.358.221**	**34.077.771.473**	**4.661.433.860**	**1.386.294.771.480**
Accumulated depreciation						
Beginning balance	257.777.678.422	374.886.881.075	26.612.569.407	26.193.310.763	3.494.152.570	**688.964.592.237**
Depreciation	13.326.111.994	18.622.821.789	1.446.357.822	1.140.107.847	102.741.660	**34.638.141.112**
Liquidation, disposal	-	(656.923.609)	(239.445.439)	-	-	**(896.369.048)**
Ending balance	**271.103.790.416**	**392.852.779.255**	**27.819.481.790**	**27.333.418.610**	**3.596.894.230**	**722.706.364.301**
Carrying value						
Beginning balance	364.856.012.509	305.832.909.509	17.273.201.255	6.597.567.191	1.167.281.290	**695.726.971.754**
Ending balance	**351.707.020.515**	**287.873.617.740**	**16.198.876.431**	**6.744.352.863**	**1.064.539.630**	**663.588.407.179**

Remaining value at the end of the period of tangible fixed assets used as mortgage or pledge to secure loans	539.589.674.427	VND
Historical cost of fully depreciated fixed assets at the end of the fiscal year	174.143.705.974	VND

8. Financial leased assets

	Machinery, equipment	Total
Historical cost		
Beginning balance	26.005.404.773	26.005.404.773
Ending balance	**26.005.404.773**	**26.005.404.773**
Accumulated depreciation		
Beginning balance	5.481.578.907	5.481.578.907
Depreciation	1.015.451.724	1.015.451.724
Ending balance	**6.497.030.631**	**6.497.030.631**
Carrying value		
Beginning balance	**20.523.825.866**	**20.523.825.866**
Ending balance	**19.508.374.142**	**19.508.374.142**

9. Intangible fixed assets

	Land use right	Computer software	Brand name	Total
Historical cost				
Beginning balance	98.094.865.106	20.033.222.101	43.334.000.000	161.462.087.207
Transfers from construction in progress	-	2.350.000.000	-	2.350.000.000
Ending balance	**98.094.865.106**	**22.383.222.101**	**43.334.000.000**	**163.812.087.207**
Accumulated depreciation				
Beginning balance	28.246.767.546	18.708.622.732	15.166.900.000	62.122.290.278
Depreciation	1.154.642.124	589.409.125	2.166.700.000	3.910.751.249
Ending balance	**29.401.409.670**	**19.298.031.857**	**17.333.600.000**	**66.033.041.527**
Carrying value				
Beginning balance	**69.848.097.560**	**1.324.599.369**	**28.167.100.000**	**99.339.796.929**
Ending balance	**68.693.455.436**	**3.085.190.244**	**26.000.400.000**	**97.779.045.680**

Remaining value at the end of the period of intangible fixed assets used as mortgage or pledge to secure loans	68.693.455.436	VND
Historical cost of fully depreciated fixed assets at the end of the fiscal year	15.748.503.023	VND

10. Biological assets

	Ending balance	Beginning balance
Short-term livestock for one-off products	204.406.808.067	143.017.419.301
Livestock held for periodic production that have reached immaturity	9.160.078.247	7.056.095.241
Livestock held for periodic production that have reached maturity	105.689.320.756	71.992.989.660
Total	**319.256.207.070**	**222.066.504.202**

11. Construction-in-progress

	Ending balance	Beginning balance
Expansion of production line of Long An Factory	43.128.097.087	43.128.097.087
Phu Yen Diet Sugar Factory Project	20.781.671.635	20.781.671.635
Vacation Ownership	20.230.718.184	20.230.718.184
Others	1.704.920.000	3.246.920.000
Total	**85.845.406.906**	**87.387.406.906**

12. Prepaid expenses

	Ending balance	Beginning balance
Short-term	**12.911.043.608**	**4.043.847.290**
Expenses of tools	3.248.043.787	3.256.259.529
Others	9.662.999.821	787.587.761
Long-term	**159.209.496.774**	**160.078.792.772**
Prepaid land rental	59.702.352.810	60.744.923.112
Others	99.507.143.964	99.333.869.660
Total	**172.120.540.382**	**164.122.640.062**

13. Goodwill

	Ending balance	Beginning balance
Goodwill	76.031.700.924	70.600.416.498
Total	**76.031.700.924**	**70.600.416.498**

14. Short-term trade payables

	Ending balance	Beginning balance
Related party	**1.160.668.485**	**1.223.158.168**
Bio-Pharmachemie Joint Venture Company	1.160.668.485	1.223.158.168
Other suppliers	**342.870.151.569**	**223.324.249.828**
Others	342.870.151.569	223.324.249.828
Total	**344.030.820.054**	**224.547.407.996**

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

	Ending balance		Beginning balance	
	Payables	Receivables	Payables	Receivables
VAT	4.263.644.069	-	5.153.328.997	-
Corporate income tax	15.565.985.689	20.012.982.095	16.683.688.905	19.312.982.095
Personal income tax	1.852.015.253	122.689.751	2.008.102.163	122.689.751
Others	634.730.941	496.000.229	281.387.061	445.764.951
Total	**22.316.375.952**	**20.631.672.075**	**24.126.507.126**	**19.881.436.797**

16. Accrued expenses

	Ending balance	Beginning balance
Short-term	**107.896.923.299**	**84.911.322.384**
Promotion expenses and trade discounts	80.571.849.946	51.057.927.237
Others	27.325.073.353	33.853.395.147
Total	**107.896.923.299**	**84.911.322.384**

17. Other payables

	Ending balance	Beginning balance
Short-term	**96.656.848.256**	**75.751.598.909**
Loan interest	76.923.630.955	63.131.468.630
Others	19.733.217.301	12.620.130.279
Long-term	**280.000.000**	**280.000.000**
Deposits received	280.000.000	280.000.000
Total	**96.936.848.256**	**76.031.598.909**

18. Borrowings and financial leases

	Ending balance		Beginning balance	
	Value	Recoverable value	Value	Recoverable value
Short-term borrowings	1.223.280.413.548	1.223.280.413.548	1.191.854.862.637	1.191.854.862.637
Short-term financial leases	3.326.779.493	3.326.779.493	5.234.159.196	5.234.159.196
Long-term financial leases	-	-	709.699.895	709.699.895
Total	**1.226.607.193.041**	**1.226.607.193.041**	**1.197.798.721.728**	**1.197.798.721.728**

19. Deferred income tax assets and Deferred income tax liabilities

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

	Ending balance	Beginning balance
Deferred income tax assets	10.068.323.011	9.688.449.234
Deferred income tax liabilities	(113.117.718.646)	(117.243.207.826)
Total	**(103.049.395.635)**	**(107.554.758.592)**

20. Owner's capital

a. *Statement of changes in the owner's equity*

	Owners' Capital	Share premiums	Other sources of capital	Investment and development fund	Retained earnings	Benefits of non-controlling shareholders	Total
Beginning balance of the previous year	**1.197.843.250.000**	**426.598.785.061**	**(3.772.154.614)**	**71.988.693.710**	**289.556.800.536**	**22.387.838.495**	**2.004.603.213.188**
Profit in the previous year	-	-	-	-	193.000.491.882	23.428.997.762	216.429.489.644
Appropriation for funds	-	-	-	513.591.630	(13.486.433.014)	(1.914.372.616)	(14.887.214.000)
Disposal of subsidiary	-	-	-	-	(67.398.315.000)	(76.293.089)	(67.474.608.089)
Dividend and profit distribution	-	-	-	-	-	(10.687.111.378)	(10.687.111.378)
Others	-	-	-	-	129.227.386	271.908.957	401.136.343
Ending balance of the previous year	**1.197.843.250.000**	**426.598.785.061**	**(3.772.154.614)**	**72.502.285.340**	**401.801.771.790**	**33.410.968.131**	**2.128.384.905.708**
Beginning balance of the current year	**1.197.843.250.000**	**426.598.785.061**	**(3.772.154.614)**	**72.502.285.340**	**401.801.771.790**	**33.410.968.131**	**2.128.384.905.708**
Profit in the current year	-	-	-	-	106.852.091.196	20.215.102.062	127.067.193.258
Appropriation for funds	-	-	-	929.375.304	(15.925.011.111)	(3.930.779.064)	(18.926.414.871)
Dividend and profit distribution	-	-	-	-	-	(18.772.634.933)	(18.772.634.933)
Increase due to acquisition of a subsidiary	-	-	-	-	-	3.753.091.370	3.753.091.370
Othes	-	-	-	-	1.333.468.674	2.889.056.876	4.222.525.550
Ending balance of the current year	**1.197.843.250.000**	**426.598.785.061**	**(3.772.154.614)**	**73.431.660.644**	**494.062.320.549**	**37.564.804.442**	**2.225.728.666.082**

b. ***Details of capital contribution of the owners***

	Ending balance	Beginning balance
Contributed capital	1.197.843.250.000	1.197.843.250.000
Number of treasury shares	-	-

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

According to the Resolution No. 07/2026/NQ-DHDCD-NCG dated 29 June 2026 of 2026 Annual General Meeting of Shareholders of the Parent Company, the shareholders approved the non-performance of the Employee Stock Ownership Plan (ESOP) which was approved in 2025. On the other hand, the Parent Company approved the ESOP in 2026 with the expected number of shares not exceeding 5% of the Parent Company's outstanding shares as at the time of issuance, the expected issuance time no later than the second quarter of 2027.

c. ***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
- *Common shares*	*119.784.325*	*119.784.325*
- *Preferred shares*	-	-
Number of shares repurchased	-	-
Number of outstanding shares	119.784.325	119.784.325
- *Common shares*	*119.784.325*	*119.784.325*
- *Preferred shares*	-	-
Face value of outstanding shares	: 10.000 VND/share	

d. ***Dividends paid*** *: None*

21. Off-Balance Sheet items

Foreign currencies

		Ending balance	Beginning balance
USD	Original currency	1.411.289,64	839.532,49

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED INCOME STATEMENT

1. Revenue from sales of goods and provisions of services

a. ***Revenue***

	Accumulated from the beginning of the year	
	Current year	Previous year
Revenue from sales of goods	2.896.222.245.203	2.434.613.582.567
Revenue from service provisions	3.460.595.188	2.824.101.975
Total	**2.899.682.840.391**	**2.437.437.684.542**

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

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

2. Revenue deductions

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Trade discounts	210.108.916.242	181.006.007.236
Sales returns	4.925.830.542	2.464.950.728
Sales allowances	1.866.275.440	6.606.200
Total	**216.901.022.224**	**183.477.564.164**

3. Cost of sales

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Cost of sales	2.222.648.182.969	1.833.889.970.962
Costs of services provided	1.848.770.456	1.449.785.103
Allowance/(Reversal of allowance) for devaluation of inventories	1.810.708.290	(760.678.053)
Total	**2.226.307.661.715**	**1.834.579.078.012**

4. Financial income

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Bank deposit interest, interest from lending	23.746.286.912	20.385.604.716
Exchange gain arising	2.666.535.637	1.257.560.995
In which: + Realised foreign exchange gain	1.546.721.521	1.257.560.995
+ Unrealised foreign exchange gain	1.119.814.116	-
Cash discount	636.338.825	440.032.548
Others	-	1.258.047
Total	**27.049.161.374**	**22.084.456.306**

5. Financial expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Interest expenses	44.129.753.176	35.821.666.389
Cash discount	1.057.850.853	1.315.164.865
Exchange loss arising	1.181.691.568	10.812.001.627
In which: + Realised foreign exchange loss	1.181.691.568	4.152.207.637
+ Unrealised foreign exchange loss	-	6.659.793.990
Provision/(Reversal of provision) for investment loss	3.651.934.074	-
Others	5.865.817.800	3.043.276.709
Total	**55.887.047.471**	**50.992.109.590**

6. Selling expenses and General and administration expenses

		Accumulated from the beginning of the year	
		Current year	Previous year
a.	**General and administration expenses**	**117.733.408.130**	**89.383.117.495**
	Expenses for employees	59.028.753.480	51.324.309.185
	Allowance/(Reversal of allowance) for doubtful debts	18.774.295.608	891.764.942
	Others	39.930.359.042	37.167.043.368
b.	**Selling expenses**	**166.633.782.534**	**143.444.837.834**
	Expenses for employees	66.758.192.240	50.634.627.005
	Marketing, sales promotion and advertising costs	48.988.333.416	44.884.765.679
	Others	50.887.256.878	47.925.445.150

7. Earnings per share

	Accumulated from the beginning of the year	
	Current year	Previous year
Profit/(loss) used to calculate basic/diluted earnings per share	106.852.091.196	149.051.373.262
The weighted average number of ordinary shares outstanding during the period	119.784.325	119.784.325
Basic/diluted earnings per share	**892**	**1.244**

VII. OTHER DISCLOSURES

1. Transactions and balances with related parties

a. *Transactions and balances with the key managers and their related individuals*

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

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

Remuneration of the key managers

			Accumulated from the beginning of the year	
Name	**Position**	**Income nature**	**Current year**	**Previous year**
Remuneration to the Board of Directors				
Nguyen Hieu Liem	Chairman	Compensation	120.000.000	120.000.000
Nguyen Quang Phi Tin	Member	Compensation	-	90.000.000
Cong Huyen Ton Nu My Lien	Member	Compensation	90.000.000	-
Tran Thi Thu Thao	Independent member	Compensation	90.000.000	90.000.000

			Accumulated from the beginning of the year	
Name	**Position**	**Income nature**	**Current year**	**Previous year**
Remuneration to the Executive Board				
Cong Huyen Ton Nu My Lien	Chief Executive Officer	Salary	1.973.428.692	-
Tran Manh Hao	Chief Executive Officer	Salary	885.759.000	-
Nguyen Quang Phi Tin	Chief Executive Officer	Salary	-	2.221.500.000
Dang Ngoc Khanh Van	Deputy Chief Executive Officer of Operations and System Governance	Salary	-	109.528.571
Do Thi My Nhung	Chief Accountant	Salary	491.232.000	364.120.000

b. Transactions and balances with other related parties

Transactions with other related parties

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

Receivables from and payables to other related parties

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

2. Segment information

	Animal health	Animal feed and farm	Food	Others	Deductions	Total
Current year						
Net external sales	670.714.633.702	1.769.690.525.912	242.147.600.665	229.057.888	-	**2.682.781.818.167**
Net inter-segment sales	116.920.468.565	323.725.200	2.042.316.400	9.197.748.631	(128.484.258.796)	-
Total net sales	***787.635.102.267***	***1.770.014.251.112***	***244.189.917.065***	***9.426.806.519***	***(128.484.258.796)***	***2.682.781.818.167***
Costs of sales	642.606.811.359	1.542.683.615.585	150.993.187.176	4.030.336.741	(114.006.289.146)	2.226.307.661.715
Segment financial performance	145.028.290.908	227.330.635.527	93.196.729.889	5.396.469.778	(14.477.969.650)	456.474.156.452
Expenses not attributable to segments						(284.367.190.664)
Operating profit						172.106.965.788
Financial income						27.049.161.374
Financial expenses						(55.887.047.471)
Gain or loss in joint ventures and associates	11.551.444.705	-	-	-	-	11.551.444.705
Other income						2.151.551.586
Other expenses						(1.013.215.425)
Current corporate income tax						(30.354.324.910)
Deferred corporate income tax						1.462.657.611
Profit after tax						***127.067.193.258***

	Animal health	Animal feed and farm	Food	Others	Deductions	Total
Previous year						
Net external sales	431.065.524.141	1.626.671.046.114	195.639.139.661	584.410.462	-	**2.253.960.120.378**
Net inter-segment sales	79.913.936.232	111.634.770	579.783.171	11.422.510.088	(92.027.864.261)	-
Total net sales	***510.979.460.373***	***1.626.782.680.884***	***196.218.922.832***	***12.006.920.550***	***(92.027.864.261)***	***2.253.960.120.378***
Costs of sales	407.210.166.407	1.382.379.614.750	128.223.266.839	3.147.860.716	(86.381.830.700)	1.834.579.078.012
Segment financial performance	103.769.293.966	244.403.066.134	67.995.655.993	8.859.059.834	(5.646.033.561)	419.381.042.366
Expenses not attributable to segments						(232.827.955.329)
Operating profit						186.553.087.037
Financial income						22.084.456.306
Financial expenses						(50.992.109.590)
Gain or loss in joint ventures and associates	9.628.518.879	-	-	-	-	9.628.518.879
Other income						1.020.464.573
Other expenses						(264.161.988)
Current corporate income tax						(12.780.644.366)
Deferred corporate income tax						1.890.845.198
Profit after tax						***157.140.456.049***

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

	Animal health	Animal feed and farm	Food	Others	Deductions	Total
Ending balance						
Direct assets of segment	962.631.185.452	2.206.616.933.786	1.258.008.814.289	-	(2.379.592.043.692)	2.047.664.889.835
Allocated assets	-	-	-	-	-	-
Unallocated assets						2.213.483.914.706
Total assets						***4.261.148.804.541***
Direct liabilities of segment	402.656.066.459	1.006.822.839.323	327.083.475.120	-	(52.432.914.677)	1.684.129.466.225
Allocated liabilities	-	-	-	-	-	-
Unallocated liabilities						351.290.672.234
Total liabilities						***2.035.420.138.459***
Beginning balance						
Direct assets of segment	851.894.463.086	2.052.891.539.777	1.091.693.304.290	-	(2.235.819.787.889)	1.760.659.519.264
Allocated assets	-	-	-	-	-	-
Unallocated assets						2.168.378.242.176
Total assets						***3.929.037.761.440***
Direct liabilities of segment	278.805.235.242	943.175.698.263	181.710.490.199	-	64.116.795.753	1.467.808.219.457
Allocated liabilities	-	-	-	-	-	-
Unallocated liabilities						332.844.636.275
Total liabilities						***1.800.652.855.732***

3. Subsequent events

The Company's Board of Management confirms that there have been no other significant events occurring after 30 June 2026 and up to the date of this report that require adjustments to or disclosures in the consolidated financial statements.

Prepared on 30 July 2026

CÔNG TY CỔ PHẦN ĐẦU TƯ ANOVA AGRI

Do Thi My Nhung	Nguyen Hieu Liem
Chief Accountant cum Preparer	Chairman of the Board cum Legal representative