

**NOVA CONSUMER GROUP JOINT STOCK COMPANY**

**CONSOLIDATED 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 CONSOLIDATED FINANCIAL STATEMENTS FOR THE FIRST 9 MONTHS OF THE FISCAL YEAR ENDING 31 DECEMBER 2025**

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# 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 Consolidated Financial Statements for the first 9 months of the fiscal year ending 31 December 2025 including the Financial Statements of the Company and those of its subsidiaries (hereinafter collectively referred to as "the Group").

### 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/QĐ-SGDHN of Hanoi Stock Exchange.

#### 2. Business segment

The Group's companies operate in various business sectors.

#### 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);

## 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 food 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 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);

## 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.)

- 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);

- Retail of beverages 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).

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

Name	Position	Date of appointment/dismissal
<b><i>The Board of Directors</i></b>		
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
<b><i>Audit Committee</i></b>		
Ms. Tran Thi Thu Thao	Head of the Committee	Appointment at 11/02/2022
Mr. Nguyen Hieu Liem	Member	Appointment at 26/12/2022
<b><i>The Board of Management</i></b>		
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
<b><i>Legal representative</i></b>		
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.

## **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.)**

#### **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 Interim Consolidated Financial statements attached to this report.

#### **IV. SUBSEQUENT EVENTS**

Except for the information presented in Note V.25b, 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 Consolidated Financial statements.

#### **V. RESPONSIBILITY OF THE BOARD OF MANAGEMENT**

The Board of Management is responsible for the preparation of consolidated financial statements that honestly and reasonably reflect the Company's operating situation, results of business activities and cash flow situation for the first 9 months of the fiscal year ending 31 December 2025. In the process of preparing the Interim Consolidated Financial statements, the Group of General Directors of the Company undertakes to have complied with the following requirements:

- 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 Group are followed or not, and all the material differences from these standards are disclosed and explained in the Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated Financial Statements of the Group on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate;

The Board of Management of the Group ensures that the accounting books are kept to reflect the financial position of the Company, with a reasonable and truthful level at any time and to ensure that the Consolidated Financial Statements comply with the applicable regulations of the State. At the same time, it is responsible for ensuring the safety of the Company's assets and taking appropriate measures to prevent and detect frauds and other violations.

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.

**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.)**

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**VI. APPROVAL OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

The Board of Management of Nova Consumer Group Joint Stock Company approve the Consolidated 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



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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 CONSOLIDATED FINANCIAL STATEMENTS**

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

**CONSOLIDATED BALANCE SHEET**

As of 30 September 2025

Unit: VND

Code	Items	Note	Ending balance	Beginning balance
<b>100</b>	<b>CURRENT ASSETS</b>		<b>2.272.267.510.351</b>	<b>2.058.303.725.144</b>
<b>110</b>	<b>Cash and cash equivalents</b>	<b>V.1</b>	<b>145.757.568.132</b>	<b>114.424.543.373</b>
111	Cash		145.757.568.132	103.424.543.373
112	Cash equivalents		-	11.000.000.000
<b>120</b>	<b>Short-term investments</b>		<b>28.027.058.138</b>	<b>14.917.058.138</b>
121	Trading securities	V.2a	470.095	470.095
123	Held-to-maturity investments	V.2b	28.026.588.043	14.916.588.043
<b>130</b>	<b>Short-term receivables</b>		<b>1.310.047.556.173</b>	<b>1.211.726.168.659</b>
131	Short-term trade receivables	V.3	740.493.294.713	674.945.793.131
132	Short-term prepayments to suppliers	V.4a	223.142.080.372	173.194.622.006
135	Receivables for short-term lending	V.5	655.628.943.458	641.623.858.242
136	Other short-term receivables	V.6a	214.340.456.022	230.316.347.772
137	Allowance for short-term doubtful debts	V.7	(523.727.088.384)	(508.354.452.492)
139	Deficit assets for treatment		169.869.992	-
<b>140</b>	<b>Inventories</b>	<b>V.8</b>	<b>760.757.930.678</b>	<b>679.784.771.281</b>
141	Inventories		762.303.342.682	682.145.530.219
149	Allowance for devaluation of inventories		(1.545.412.004)	(2.360.758.938)
<b>150</b>	<b>Other current assets</b>		<b>27.677.397.230</b>	<b>37.451.183.693</b>
151	Short-term prepaid expenses	V.9a	5.260.459.097	13.204.013.824
152	Deductible VAT		2.477.771.371	2.133.363.006
153	Taxes and other receivables from the State	V.18	19.939.166.762	22.113.806.863



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**INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

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

**Consolidated Balance Sheet (cont.)**

Code	Items	Note	Ending balance	Beginning balance
<b>200</b>	<b>NON-CURRENT ASSETS</b>		<b>1.628.733.479.609</b>	<b>1.717.199.981.200</b>
<b>210</b>	<b>Long-term receivables</b>		<b>290.287.437.697</b>	<b>290.230.962.757</b>
212	Long-term prepayment to suppliers	V.4b	152.000.000.000	152.000.000.000
216	Other long-term receivables	V.6b	475.287.437.697	475.230.962.757
219	Allowance for long-term doubtful debts	V.7	(337.000.000.000)	(337.000.000.000)
<b>220</b>	<b>Fixed assets</b>		<b>833.300.578.567</b>	<b>887.000.795.309</b>
221	Tangible fixed assets	V.10	711.013.910.363	757.508.598.625
222	Historical cost		1.393.592.587.316	1.388.899.753.666
223	Accumulated depreciation		(682.578.676.953)	(631.391.155.041)
224	Financial leased assets	V.11	21.031.551.714	22.554.729.291
225	Historical cost		26.005.404.773	26.005.404.773
226	Accumulated depreciation		(4.973.853.059)	(3.450.675.482)
227	Intangible fixed assets	V.12	101.255.116.490	106.937.467.393
228	Initial cost		161.500.087.207	161.411.087.207
229	Accumulated amortization		(60.244.970.717)	(54.473.619.814)
<b>240</b>	<b>Long-term assets in progress</b>		<b>85.852.514.422</b>	<b>85.345.406.906</b>
242	Construction-in-progress	V.13	85.852.514.422	85.345.406.906
<b>250</b>	<b>Long-term investments</b>		<b>153.813.821.138</b>	<b>161.129.260.669</b>
252	Investments in joint ventures and associates	V.2c	85.736.594.661	93.005.975.891
253	Investments in other entities	V.2d	68.123.284.778	68.123.284.778
254	Provision for long-term investments	V.2d	(46.058.301)	-
<b>260</b>	<b>Other non-current assets</b>		<b>265.479.127.785</b>	<b>293.493.555.559</b>
261	Long-term prepaid expenses	V.9b	186.260.519.762	204.156.342.457
262	Deferred income tax assets	V.14	5.902.790.891	7.875.194.065
269	Goodwill	V.15	73.315.817.132	81.462.019.037
<b>270</b>	<b>TOTAL ASSETS</b>		<b>3.901.000.989.960</b>	<b>3.775.503.706.344</b>

# NOVA CONSUMER GROUP JOINT STOCK COMPANY

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## INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

### Consolidated Balance Sheet (cont.)

Code	Items	Note	Ending balance	Beginning balance
<b>300</b>	<b>LIABILITIES</b>		<b>1.738.230.210.461</b>	<b>1.770.900.493.156</b>
<b>310</b>	<b>Current liabilities</b>		<b>1.677.843.078.459</b>	<b>1.648.354.423.788</b>
311	Short-term trade payables	V.16	298.465.235.083	243.771.681.553
312	Short-term advances from customers	V.17	26.733.142.155	29.818.238.685
313	Taxes and other obligations to the State Budget	V.18	21.735.172.855	24.284.636.042
314	Payables to employees		22.663.735.264	27.211.466.061
315	Short-term accrued expenses	V.19	97.790.167.167	69.964.098.870
318	Short-term unearned revenue		48.839.384	97.678.786
319	Other short-term payables	V.20	73.608.553.172	59.651.776.665
320	Short-term borrowings and financial leases	V.24a	1.131.178.562.823	1.187.694.540.981
321	Provisions for short-term payables	V.21a	1.742.802.231	1.742.802.231
322	Bonus and welfare funds	V.22	3.876.868.325	4.117.503.914
<b>330</b>	<b>Non-current liabilities</b>		<b>60.387.132.002</b>	<b>122.546.069.368</b>
337	Other long-term payables		280.000.000	280.000.000
338	Long-term borrowing and financial leases	V.24b	2.018.239.694	61.836.671.591
341	Deferred income tax liabilities	V.23	51.844.264.678	54.420.092.082
342	Provisions for long-term payables	V.21b	6.244.627.630	6.009.305.695
<b>400</b>	<b>OWNER'S EQUITY</b>		<b>2.162.770.779.499</b>	<b>2.004.603.213.188</b>
<b>410</b>	<b>Owner's equity</b>		<b>2.162.770.779.499</b>	<b>2.004.603.213.188</b>
411	Owner's capital	V.25	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	V.25	426.598.785.061	426.598.785.061
414	Other sources of capital	V.25	(3.772.154.614)	(3.772.154.614)
418	Investment and development fund	V.25	72.502.285.340	71.988.693.710
421	Retained earnings	V.25	446.076.879.501	289.556.800.536
421a	Retained earnings accumulated to the end of the previous period		276.201.651.057	206.687.922.078
421b	Retained earnings of the current period		169.875.228.444	82.868.878.458
429	Benefits of non-controlling shareholders	V.25	23.521.734.211	22.387.838.495
<b>440</b>	<b>TOTAL LIABILITIES AND OWNER'S EQUITY</b>		<b>3.901.000.989.960</b>	<b>3.775.503.706.344</b>



Do Thi My Nhung  
Chief Accountant cum Preparer

HCMC, 10 October 2025

**CÔNG TY**  
**CÔNG PHẦN TẬP ĐOÀN**  
**NOVA CONSUMER**

Công Huyền Tôn 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 CONSOLIDATED FINANCIAL STATEMENTS**

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

**CONSOLIDATED 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	1,157,369,715.477	1,186,302,213.183	3,339,167,262.183
02 Revenue deductions	VI.2	79,389,157.331	85,996,281.384	235,810,265.728
10 Net revenue		1,077,980,558.146	1,100,305,931.799	3,103,356,996.455
11 Cost of sales	VI.3	909,156,544.770	941,143,850.185	2,705,794,119.182
20 Gross profit		168,824,013.376	159,162,081.614	397,562,877.273
21 Financial income	VI.4	11,377,628.543	16,168,216.364	35,947,069.610
22 Financial expenses	VI.5	21,383,472.301	10,761,696.391	79,380,883.075
23 - In which: interest expenses		16,770,471.955	21,217,453.655	65,433,224.098
24 Gain or loss in joint ventures, associates	V.2c	6,842,788.679	6,501,681.179	21,243,172.690
25 Selling expenses	VI.6	71,629,643.854	72,507,019.696	183,313,192.358
26 General and administration expenses	VI.7	58,300,402.967	47,222,700.139	88,377,471.805
30 Net operating profit/(loss)		35,730,911.476	51,340,562.931	103,681,572.335
31 Other income	VI.8	412,857.442	330,150.254	2,171,781.224
32 Other expenses	VI.9	97,027.951	82,632.709	3,380,183.490
40 Other profit/(loss)		315,829.491	247,517.545	(1,208,402.266)
50 Total accounting profit/(loss) before tax		36,046,740.967	51,588,080.476	102,473,170.069
51 Current income tax	V.18	8,315,628.507	7,664,374.344	22,703,477.565
52 Deferred income tax	V.14, V.23	1,287,420.968	1,293,142.950	2,837,715.549
60 Profit/(loss) after tax		26,443,691.492	42,630,563.182	76,931,976.955
		10		

**NOVA CONSUMER GROUP JOINT STOCK COMPANY**

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

**INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

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

**Consolidated Income Statement (cont.)**

Code Items	Note	Quarter 3/2025	Quarter 3/2024	Accumulated from the beginning of the year	
				Current year	Previous year
61 Profit/(loss) after tax of the Parent Company		20.823.855.182	39.483.516.306	169.875.228.444	64.535.338.960
62 Profit/(loss) after tax of non-controlling shareholders		5.619.836.310	3.147.046.876	13.708.919.097	12.396.637.995
70 Basic earnings per share	VI.8	174	330	1.418	539
71 Diluted earnings per share	VI.8	174	330	1.418	539



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 CONSOLIDATED FINANCIAL STATEMENTS

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

### CONSOLIDATED CASH FLOW 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
	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
01	<b>Profit/(loss) before tax</b>		<b>204.076.996.184</b>	<b>102.473.170.069</b>
	<b>Adjustments:</b>			
02	Depreciation/Amortization of fixed assets and investment properties		71.428.200.128	74.603.897.799
03	Provisions and allowances		14.838.669.194	(52.493.323.500)
04	Exchange gain/(loss) due to revaluation of monetary items in foreign currencies		4.071.205.438	680.814.283
05	Gain/(loss) from investing activities		(47.192.900.440)	(48.580.839.389)
06	Interest expenses		52.592.138.344	65.433.224.098
08	<b>Operating profit before changes of working capital</b>		<b>299.814.308.848</b>	<b>142.116.943.360</b>
09	Increase/(decrease) of receivables		(68.689.349.468)	(134.173.360.154)
10	Increase/(decrease) of inventories		(80.157.812.463)	(40.012.405.862)
11	Increase/(decrease) of payables		71.988.709.576	(33.524.316.372)
12	Increase/(decrease) of prepaid expenses		25.839.377.422	33.430.465.765
14	Interests paid		(30.635.517.296)	(44.778.670.472)
15	Corporate income tax paid		(23.915.710.466)	(33.026.029.021)
17	Other cash outflows		(15.400.805.630)	(15.550.746.281)
20	<b>Net cash flows from operating activities</b>		<b>178.843.200.523</b>	<b>(125.518.119.037)</b>
	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
21	Purchases and construction of fixed assets and other non-current assets		(8.524.199.634)	(15.545.901.648)
22	Proceeds from disposals of fixed assets and other non-current assets		328.276.343	5.209.702.763
23	Cash outflow for lending, buying debt instruments of other entities		(62.908.085.216)	(235.516.588.043)
24	Cash recovered from lending, selling debt instruments of other entities		35.793.000.000	267.258.661.758
27	Interest earned, dividends and profits received		18.024.161.851	43.811.046.733
30	<b>Net cash flows from investing activities</b>		<b>(17.286.846.656)</b>	<b>65.216.921.563</b>



# NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

## INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

### Consolidated Cash Flow Statement (cont.)

Code	Items	Note	Accumulated from the beginning of the year	
			Current year	Previous year
	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
33	Proceeds from borrowings		2.127.917.363.793	2.451.084.797.102
34	Repayment of borrowings		(2.243.321.716.951)	(2.527.700.292.422)
35	Payments for financial leased assets		(3.925.619.397)	(3.583.669.397)
36	Dividends and profit paid to the owners		(10.660.604.952)	(12.473.423.414)
40	<b>Net cash flows from financing activities</b>		<b>(129.990.577.507)</b>	<b>(92.672.588.131)</b>
50	<b>Net cash flows during the period</b>		<b>31.565.776.360</b>	<b>(152.973.785.605)</b>
60	Beginning cash and cash equivalents	V.1	114.424.543.373	294.901.008.976
61	Effects of foreign exchange rates differences		(232.751.601)	(48.677.765)
70	<b>Ending cash and cash equivalents</b>	V.1	<b>145.757.568.132</b>	<b>141.878.545.606</b>



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 CONSOLIDATED FINANCIAL STATEMENTS

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

#### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT

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

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<sub>2</sub> products; wholesale trading of agricultural products; and retailing of food and beverages in specialized stores.

##### 4. Normal operating cycle

The normal operating cycle of the Company companies is within 12 months.

##### 5. Group Structure

The Group comprises the Parent Company and 12 subsidiaries under its control. All subsidiaries are consolidated in these consolidated financial statements.

##### 5a. Information on the Group's restructuring

In period, the Group did not incur any acquisitions, disposals, or divestments of subsidiaries.

##### 5b. List of consolidated subsidiaries

Subsidiaries - Address - Principal business activities	Capital contribution rate %	Benefit rate %
<b>Anova Feed Joint Stock Company</b>	<b>99.99</b>	<b>99.99</b>
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		
<b>Vietnam Sugarcane and Sugar Corporation II-Joint Stock Con</b>	<b>94.96</b>	<b>94.96</b>
Address: No. 54-56 Le Quoc Hung Street, Xom Chieu Ward, Ho Chi Minh City, Vietnam		
Principal business activities: Processing alcohol and CO <sub>2</sub> products; wholesaling agricultural products		

# NOVA CONSUMER GROUP JOINT STOCK COMPANY

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## INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

### Notes to the Consolidated Financial Statements (cont.)

Subsidiaries - Address - Principal business activities	Capital contribution rate %	Benefit rate %
<b>Sai Gon VET Manufacturing and Trading Joint Stock Company</b> 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
<b>Anova Farm Joint Stock Company</b> 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
<b>Anova Joint Venture Company Limited</b> 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
<b>Thanh Nhon Corporation</b> 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
<b>Anova Biotech Joint Stock Company</b> 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
<b>Anova Tech Corporation</b> 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
<b>Sunrise Foods Company Limited</b> 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



# NOVA CONSUMER GROUP JOINT STOCK COMPANY

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## INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

### Notes to the Consolidated Financial Statements (cont.)

<b>Subsidiaries - Address - Principal business activities</b>	<b>Capital contribution rate %</b>	<b>Benefit rate %</b>
<b>Nova Beverages Produce and Trading Company Limited</b> 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	<b>99,998</b>	<b>99,998</b>
<b>Xuxifarm Food Joint Stock Company</b> (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	<b>99,30</b>	<b>99,30</b>
<b>HKV Joint Stock Company</b> (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	<b>98,87</b>	<b>98,87</b>

#### 5c. List of associates accounted for in the consolidated financial statements using the equity method

<b>Associates - Address - Principal business activities</b>	<b>Capital contribution rate %</b>	<b>Benefit rate %</b>
<b>Bio-Pharmachemie Joint Venture Company</b> 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	<b>30,01</b>	<b>30,01</b>
<b>VETVACO National Veterinary Joint Stock Company</b> 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	<b>23,84</b>	<b>23,84</b>
<b>Hiep Hoa Sugar - Cane and Sugar Joint Stock</b> (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	<b>20,66</b>	<b>20,66</b>

#### 6. Statement of comparability of information in the consolidated financial statements

Statement of comparability of information 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 CONSOLIDATED FINANCIAL STATEMENTS**

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

#### **Notes to the Consolidated Financial Statements (cont.)**

#### **7. Headcount**

As of the balance sheet date, the Group's headcount is 1.940 (headcount at the beginning of the year: 1.918).

### **II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY**

#### **1. Accounting period**

Fiscal year of the Group 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 Group's companies applies the Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014; and Circular No. 53/2016/TT-BTC dated March 21, 2016 and Circular No. 202/2014/TT/BTC dated December 22, 2014, of the Ministry of Finance and guiding circulars of the Ministry of Finance.

#### **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. Basis of preparation of the consolidated financial statements**

The consolidated financial statements are prepared on the accrual basis of accounting (except for information relating to cash flows).

#### **2. Basis of consolidation**

##### ***Subsidiaries***

Subsidiaries are entities over which the Group has the power to govern the financial and operating policies, generally accompanying a shareholding of more than half of the voting rights. The interim financial statements of subsidiaries are included in the interim consolidated financial statements from the date that control commences until the date that control ceases.

##### ***Non-controlling interest***

Non-controlling interests are measured at the non-controlling interest rate in the net assets of the acquired entity at the acquisition date.

The Group's disposal of an interest in a subsidiary that does not result in a loss of control is accounted for similarly to equity transactions. The difference between the change in the Group's ownership interest in the subsidiary's net assets and the proceeds received from or payments made for the disposal is recognized in retained earnings under equity.

## **NOVA CONSUMER GROUP JOINT STOCK COMPANY**

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### **INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

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

#### **Notes to the Consolidated Financial Statements (cont.)**

##### ***Loss of control***

When the Group loses control of a subsidiary, the Group ceases to recognize its subsidiaries' assets and liabilities as well as the interests of uncontrolled shareholders and other equity items. Any gain or loss arising from the event is recognized in the consolidated income statement. After the divestment, the remaining interest in the previous subsidiary (if any) is recognized at the carrying amount of the investment in the separate financial statements of the parent after adjustment is made. Equity ratios for changes in equity from the date of acquisition if the Group has significant influence over the investee, or at the cost of the remaining investment if it is no longer affected substantial.

##### ***Business Combinations***

Business combinations are accounted for using the purchase method at the acquisition date, which is the date on which control is transferred to the Group. Control exists when the Group has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. The assessment of control takes into account potential voting rights that are currently exercisable.

##### ***Goodwill***

Goodwill arising in the acquisition of subsidiaries, joint ventures and associates. Goodwill is measured at cost less accumulated amortization. The principal of goodwill is the difference between the cost of acquisition and the Group's interest in the fair value of the acquiree's assets, liabilities and contingent liabilities. Negative difference (negative goodwill) is recognized immediately in the consolidated results.

Goodwill arising on acquisition of the Company is amortized on a straight-line basis over 10 years. The carrying amount of goodwill arising on acquisition of a subsidiary is reduced to the revalued amount when the management determines that the amount can not be recovered in full.

### **3. 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 date;
- 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.

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### **INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

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

#### **Notes to the Consolidated Financial Statements (cont.)**

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.

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

#### **4. Principles for the recognition of cash and cash equivalents**

##### ***Principles for the recognition of cash***

Cash comprises all amounts available to the Group 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.

#### **5. 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.

##### ***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.

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.

## **NOVA CONSUMER GROUP JOINT STOCK COMPANY**

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

### **INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

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

#### **Notes to the Consolidated Financial Statements (cont.)**

##### ***Loans granted***

Loans granted are stated at cost less any provision for doubtful debts. Provisions for doubtful debts on loans granted are made based on the estimated probable losses.

##### ***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.

#### **6. 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.

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 follows:

- 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 follows:

- 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).

#### **7. 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 value of inventories at the end of the period is determined by the method: weighted average.

##### ***Method of accounting for inventories***

Inventories are accounted for by the regular declaration method.

## **NOVA CONSUMER GROUP JOINT STOCK COMPANY**

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### **INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

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

#### **Notes to the Consolidated Financial Statements (cont.)**

##### ***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.

#### **8. Prepaid expenses**

The calculation and allocation of prepaid expenses into production and business expenses for each accounting period is based on the nature and level of each type of expense to select a reasonable and consistent method and criteria.

Prepaid expenses are monitored according to each prepayment period that has occurred, allocated to the cost-bearing objects of each accounting period and the remaining amount has not been allocated to expenses.

Classify prepaid expenses when preparing Financial Statements according to the following principles:

- The amount paid in advance to be provided with goods and services within a period of no more than 12 months or a normal production and business cycle from the time of prepayment is classified as short-term.
- The amount paid in advance to be provided with goods and services within a period of more than 12 months or a normal production and business cycle from the time of prepayment is classified as long-term.

##### ***Livestock***

Livestock and piglet costs that are not eligible for recognition as fixed assets are allocated to expenses on a straight-line basis over a period not exceeding 3 years.

##### ***Land rent, infrastructure fees***

Prepaid land rent, infrastructure fees represent the land rent, infrastructure fees paid for the land the Group is using. Prepaid land rent is allocated to expenses on a straight-line basis over the lease term (40-44 years).

##### ***Tools, equipment***

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

#### **9. Operating Leases**

A lease is classified as an operating lease if substantially all the risks and rewards incidental to ownership of the asset remain with the lessor. Operating lease costs are recognized as expenses on a straight-line basis over the lease term, regardless of the method of lease payments.

#### **10. 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.

## NOVA CONSUMER GROUP JOINT STOCK COMPANY

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### INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

#### Notes to the Consolidated Financial Statements (cont.)

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

<u>Asset Type</u>	<u>Year</u>
Buildings, structures	05 - 52
Machinery and equipment	03 - 10
Transportation and transmission vehicles	02 - 10
Management equipment and tools	02 - 08
Perennial plants and livestock	04 - 16
Other tangible fixed assets	03 - 05

#### ***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. If there is no reasonable certainty that the Group will obtain ownership at the end of the lease, the fixed asset shall be depreciated over the shorter of the lease term and the estimated useful life of the asset. The depreciation years of the financial leased assets are as follows:

<u>Asset Type</u>	<u>Year</u>
Machinery and equipment	04 - 15

#### ***Principles for the recognition and amortization of intangible fixed assets***

Intangible fixed assets are stated at cost less accumulated amortization.

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.

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 statement of profit or loss.

The Group's intangible fixed assets include:

##### *Land use right*

Land use rights are all actual costs that the Group has incurred that are directly related to the land used, including: money spent to obtain land use rights and costs directly related to obtaining land use rights.

The Group's land use rights include land use rights allocated by the State with land use fees collected, land use rights legally transferred and land use rights leased before the effective date of the 2003 Land Law (ie July 1, 2004) and have been granted land use right certificates by competent authorities. These land use rights are amortized using the straight-line method over the land allocation period (42-44.8 years).

##### *Computer software*

Costs related to computer software that are not part of the related hardware are capitalized. The original cost of the computer software program is the total cost that the Group has incurred up to the time the software is put into use. The computer software program is amortized using the straight-line method over 3 - 10 years.

## NOVA CONSUMER GROUP JOINT STOCK COMPANY

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### INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

#### Notes to the Consolidated Financial Statements (cont.)

##### *Brand*

The brand is determined when acquiring Xuxifarm Food Joint Stock Company and is amortized using the straight-line method over 10 years.

#### 11. Construction in progress

Construction in progress represents costs directly attributable (including related borrowing costs in accordance with the Group'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.

#### 12. 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.

The classification of payables is carried out according to the following principles:

- Payables to sellers: payables of a commercial nature arising from transactions of purchasing goods, services, assets and payables when importing through a consignee;
- Internal payables: payables between a superior unit and a subordinate unit without legal status that is dependent on accounting;
- Other payables: payables of a non-commercial nature, not related to transactions of purchasing, selling, or providing goods and services.

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.

At the time of preparing the Financial Statements in accordance with the provisions of law, the Group re-evaluates the balance of loans and financial leases in foreign currencies at the foreign currency selling rate of the commercial bank where the Group regularly conducts transactions at the time of preparing the Financial Statements.

#### 13. 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.

If the effect of the timing of the provision is material, the provision is determined by discounting the expected future cash outflows required to settle the obligation at a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as a financial expense.

The Group's provisions include:

##### *Provision for severance allowance*

When an employee terminates his/her employment contract, the Group must pay severance allowance to the employee who has worked regularly at the Group for 12 months or more for the period of time not participating in unemployment insurance. Severance allowance provision is set aside at the rate of 1/2 month's salary plus salary allowance (if any) on average for the six most recent consecutive months up to the date of preparing the Financial Statements for one working year.



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#### Notes to the Consolidated Financial Statements (cont.)

Increases and decreases in the amount of severance allowance provision required to be set aside at the end of the accounting period are recorded in the business management expenses.

#### ***Environmental restoration provision***

The environmental restoration provision is related to the estimation of the costs of cleaning up, dismantling and transporting machinery, equipment and factories to restore and return the site.

Increases and decreases in the amount of environmental restoration provision required to be set aside at the end of the accounting period are recorded in the business management expenses of the period.

#### **14. 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.

#### **15. 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.

#### **16. 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.

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#### **Notes to the Consolidated Financial Statements (cont.)**

#### **17. 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 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.

#### **18. Principles for the recognition of revenue**

##### ***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...

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### **INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

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#### **Notes to the Consolidated Financial Statements (cont.)**

#### **19. 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.

#### **20. 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, ...

#### **21. 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...

#### **22. 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.

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#### Notes to the Consolidated Financial Statements (cont.)

#### 23. 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.

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.

#### 24. 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

	<b>Ending balance</b>	<b>Beginning balance</b>
Cash on hand	524.607.019	25.407.086.991
Cash in banks	145.232.961.113	78.017.456.382
Cash equivalents	-	11.000.000.000
<b>Total</b>	<b>145.757.568.132</b>	<b>114.424.543.373</b>

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**Notes to the Consolidated Financial Statements (cont.)**

**2. Financial investments**

**2a. Trading securities**

	Ending balance		Beginning balance	
	Original amount	Fair value	Original amount	Provision
Total value of issued shares	470.095	-	470.095	-
<b>Total</b>	<b>470.095</b>	<b>-</b>	<b>470.095</b>	<b>-</b>

**2b. Held-to-maturity investments**

	Ending balance		Beginning balance	
	Original amount	Carrying amount	Original amount	Carrying amount
<b>Short-term</b>	<b>28.026.588.043</b>	<b>28.026.588.043</b>	<b>14.916.588.043</b>	<b>14.916.588.043</b>
The term deposit	28.026.588.043	28.026.588.043	14.916.588.043	14.916.588.043
<b>Long-term</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>28.026.588.043</b>	<b>28.026.588.043</b>	<b>14.916.588.043</b>	<b>14.916.588.043</b>

**2c. Investments in joint ventures and associates**

	Ending balance		Beginning balance	
	Original amount	Profit generated after the investment date	Original amount	Profit generated after the investment date
Bio-Pharmachemie Joint Venture Company (*)	14.821.385.049	49.010.926.261	63.832.311.310	67.578.219.079
VETVACO National Veterinary Joint Stock Company (**)	28.733.839.420	(6.829.556.069)	21.904.283.351	25.427.756.812
Hiep Hoa Sugar - Cane and Sugar Joint Stock Company	-	-	-	-
<b>Total</b>	<b>43.555.224.469</b>	<b>42.181.370.192</b>	<b>85.736.594.661</b>	<b>93.005.975.891</b>

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#### Notes to the Consolidated Financial Statements (cont.)

(\*) The Group invested an amount of VND 14.821.385.049 in Bio-Pharmachemie Joint Venture Company, equivalent to 30,01% of charter capital.

(\*\*) The Group invested an amount of VND 8.584.000.000 in VETVACO National Veterinary Joint Stock Company, equivalent to 23,84% of charter capital, with an investment fee of VND 28.733.839.420.

The Group's value of ownership at the joint ventures, associates is as follows:

	Value of ownership at the beginning of the year	Gain or loss during the period	Dividends, profit shared during the period	Value of ownership at the end of the period
Bio-Pharmachemie Joint Venture Company	67.578.219.079	19.994.781.019	(23.740.688.788)	63.832.311.310
VETVACO National Veterinary Joint Stock Company	25.427.756.812	(3.523.473.461)	-	21.904.283.351
Hiep Hoa Sugar - Cane and Sugar Joint Stock Company	-	-	-	-
<b>Total</b>	<b>93.005.975.891</b>	<b>16.471.307.558</b>	<b>(23.740.688.788)</b>	<b>85.736.594.661</b>

#### Operation of the joint ventures, associates

Hiep Hoa Sugar - Cane and Sugar Joint Stock Company has no business operations, VETVACO National Veterinary Joint Stock Company and suffered from business losses. Bio-Pharmachemie Joint Venture Company has been in normal operations without significant changes as compared to the previous year.

#### Transactions with the joint ventures, associates

Significant transactions between the Group and its joint ventures, associates are as follows:

Related parties	Relationship	Transaction description	Accumulated from the beginning of the year	
			Current year	Previous year
Bio-Pharmachemie Joint Venture Company	Associate company	Service provision	259.200.000	216.000.000
		Sales of merchandise	25.754.704.527	29.321.587.309
		Purchase of merchandise	11.405.463.250	8.287.952.588
		Leasing vehicles	270.000.000	270.000.000
		Dividends received	23.740.688.788	24.254.821.086

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### Notes to the Consolidated Financial Statements (cont.)

#### 2d. Investments in other entities

	Ending balance		Beginning balance	
	Original amount	Provision	Original amount	Fair value
Navelco National Veterinary Joint Stock Company	33.530.784.778	(46.058.301)	33.530.784.778	34.907.811.107
The Sugarcane and Sugar Corporation No. 1 - Joint Stock Company	34.592.500.000	-	34.592.500.000	-
<b>Total</b>	<b>68.123.284.778</b>	<b>(46.058.301)</b>	<b>68.123.284.778</b>	<b>-</b>

#### Fair value

The stocks of Navelco National Veterinary Joint Stock Company have been registered for trading on the Unlisted Public Company Market (UPCoM). The fair value of shares as of the balance sheet date was measured at the average transaction price in the 30 most recent trading days prior to the balance sheet date.

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.

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**Notes to the Consolidated Financial Statements (cont.)****2d. Investments in other entities***Provision for investments in other entities*

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

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	-	5.335.744.712
Provision/(reversal) during the period	46.058.301	-
<b>Ending balance</b>	<b>46.058.301</b>	<b>5.335.744.712</b>

**3. Short-term trade receivables**

	Ending balance	Beginning balance
<b>Related party</b>	<b>3.869.793.159</b>	<b>2.205.777.662</b>
Bio-Pharmachemie Joint Venture Company	3.869.793.159	2.205.777.662
<b>Other customers</b>	<b>736.623.501.554</b>	<b>672.740.015.469</b>
Nova Consumer Distribution Joint Stock Company	296.941.886.354	299.851.824.065
In Holdings Corporation	58.738.000.000	58.738.000.000
Other customers	380.943.615.200	314.150.191.404
<b>Total</b>	<b>740.493.294.713</b>	<b>674.945.793.131</b>

**4. Prepayments to suppliers**

	Ending balance	Beginning balance
<b>4a. Short-term prepayments to suppliers</b>		
Enerfo Pte., Ltd.	4.876.307.520	69.554.359.976
Bunge S.A.	59.155.177.201	29.952.557.678
Mitsui&Co. (Asia Pacific) Pte. Ltd.	8.797.097.225	21.215.111.400
Viterra Agriculture Asia Pte., Ltd.	48.009.540.397	-
Other suppliers	102.303.958.029	52.472.592.952
<b>Total</b>	<b>223.142.080.372</b>	<b>173.194.622.006</b>

**4b. Long-term prepayment to suppliers**

Nova Consumer Distribution Joint Stock Company	152.000.000.000	152.000.000.000
<b>Total</b>	<b>152.000.000.000</b>	<b>152.000.000.000</b>

This item reflects the advance from Sai Gon VET Manufacturing and Trading Joint Stock Company to Nova Consumer Distribution Joint Stock Company under the Principal Contract No. 0111/HTPP-AFF/2022 dated 01 November 2022 on goods distribution, product development and distribution system development with the term from the signing date to 31 December 2025. The contract term is extended to 31 December 2028 according to the Appendix No. 01 dated 28 December 2023.



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### Notes to the Consolidated Financial Statements (cont.)

#### 5. Receivables for short-term lending

	Ending balance	Beginning balance
Anova Corp Industrial Zone	629.846.858.242	635.423.858.242
Nam Ky Development Joint Stock Company	5.763.000.000	-
Anova Agri Binh Duong Joint Stock Company	6.110.000.000	6.200.000.000
Nova Consumer Distribution Joint Stock Company	13.909.085.216	-
<b>Total</b>	<b>655.628.943.458</b>	<b>641.623.858.242</b>

#### 6. Other receivables

	Ending balance		Beginning balance	
	Value	Provision	Giá trị	Provision
<b>6a. Other short-term receivables</b>				
Advances	2.646.505.122	-	37.684.967.966	-
Deposits <sup>(*)</sup>	130.501.940.000	-	130.645.340.000	-
Dividends, profit shared	1.027.500.000	-	1.027.500.000	-
Interest from lending, deposit interest to be received	65.721.586.639	(3.127.893.662)	36.498.161.430	(349.636.437)
Other receivables	14.442.924.261	(1.020.000)	24.460.378.376	(1.020.000)
<b>Total</b>	<b>214.340.456.022</b>	<b>(3.128.913.662)</b>	<b>230.316.347.772</b>	<b>(350.656.437)</b>

#### 6b. Other long-term receivables

Business cooperation contract <sup>(**)</sup>	337.000.000.000	(337.000.000.000)	337.000.000.000	(337.000.000.000)
Deposits <sup>(***)</sup>	138.287.437.697	-	138.230.962.757	-
<b>Total</b>	<b>475.287.437.697</b>	<b>(337.000.000.000)</b>	<b>475.230.962.757</b>	<b>(337.000.000.000)</b>

<sup>(\*)</sup> In which, Sai Gon VET Manufacturing and Trading Joint Stock Company made a deposit of VND 130.000.000.000 to acquire 100% of capital help by Consumer Investment Joint Stock Company, i.e. 99,92%, at Nova Nutrition & Wellness Joint Stock Company under the Capital Acquisition and Sale Agreement dated 20 December 2022. The implementation period is extended the Appendix No. 02 dated 19 December 2024.

<sup>(\*\*)</sup> According to Business Cooperation Contract No. 01032022/HTKD/NVB-NVD dated March 29, 2022, Nova Beverages Produce and Trading Company Limited (converted from Nova Beverages Joint Stock Company) transferred VND 337.000.000.000 to Nova Consumer Distribution Joint Stock Company for business cooperation within the contract term of 10 years from the date of signing the contract, the business results are divided according to the agreed ratio and paid at the end of the cooperation term. In 2023, the Board of Management of Nova Beverages Production and Trading Company Limited decided to make a provision for the above investment due to the low prospects of capital recovery of the project.

<sup>(\*\*\*)</sup> Long-term deposits and bets are mainly used for renting livestock farms.

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**Notes to the Consolidated Financial Statements (cont.)**

**7. Doubtful debts**

	Ending balance		Beginning balance	
	Original amount	Recoverable amount	Original amount	Recoverable amount
<i>Receivables for loans</i>	<b>542,704,858,242</b>	<b>36,634,600,000</b>	<b>493,506,858,242</b>	<b>3,000,000,000</b>
Anova Corp Industrial Zone	536,594,858,242	34,501,600,000	487,306,858,242	-
Anova Agri Binh Duong Joint Stock Company	6,110,000,000	2,133,000,000	6,200,000,000	3,000,000,000
<i>Short-term trade receivables</i>	<b>13,008,621,933</b>	<b>364,469,653</b>	<b>15,934,985,394</b>	<b>321,811,781</b>
Dai Nam Ong Bien Corporation	6,910,000,000	-	6,910,000,000	-
TopCake Joint Venture Company Limited	3,197,700,000	-	3,197,700,000	-
Other customers	2,900,921,933	364,469,653	5,827,285,394	321,811,781
<i>Prepayment to supplier</i>	<b>1,883,764,200</b>	-	<b>1,883,764,200</b>	-
Quoc Te Nong San Trading Service Import Export Company Limited	1,883,764,200	-	1,883,764,200	-
<i>Other short-term receivables</i>	<b>9,565,861,883</b>	<b>6,436,948,221</b>	<b>783,647,393</b>	<b>432,990,956</b>
Anova Corp Industrial Zone	8,550,913,126	5,985,639,188	-	-
Other subjects	1,014,948,757	451,309,033	783,647,393	432,990,956
<i>Other long-term receivables</i>	<b>337,000,000,000</b>	-	<b>337,000,000,000</b>	-
Nova Consumer Distribution Joint Stock Company	337,000,000,000	-	337,000,000,000	-
<b>Total</b>	<b>904,163,106,258</b>	<b>43,436,017,874</b>	<b>849,109,255,229</b>	<b>3,754,802,737</b>

Changes in allowances for doubtful debts are as follows:

	Short-term lending	Short-term receivables	Prepayment to supplier	Other receivables	Total
Beginning balance	490,506,858,242	15,613,173,613	1,883,764,200	337,350,656,437	845,354,452,492
Provision	15,563,400,000	-	-	2,778,257,225	18,341,657,225
Reversed	-	(2,969,021,333)	-	-	(2,969,021,333)
<b>Ending balance</b>	<b>506,070,258,242</b>	<b>12,644,152,280</b>	<b>1,883,764,200</b>	<b>340,128,913,662</b>	<b>860,727,088,384</b>

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### Notes to the Consolidated Financial Statements (cont.)

#### 8. Inventories

	Ending balance		Beginning balance	
	Original costs	Allowance	Original costs	Allowance
Goods in transit	22.237.274.856	-	31.102.814.563	-
Materials and supplies	304.509.799.931	(839.658.525)	271.481.762.870	(787.455.915)
Tools	10.488.258.679	(49.574.276)	9.235.628.539	(101.776.886)
Work-in-progress	304.437.597.199	-	268.425.288.479	-
Finished goods	34.455.611.692	(94.041.859)	29.490.904.654	(95.239.849)
Merchandises	86.174.800.325	(562.137.344)	72.409.131.114	(1.376.286.288)
<b>Total</b>	<b>762.303.342.682</b>	<b>(1.545.412.004)</b>	<b>682.145.530.219</b>	<b>(2.360.758.938)</b>

Changes in allowances for devaluation of inventories are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	2.360.758.938	5.229.322.873
Extraction/(reversal) of allowance	(815.346.934)	(3.065.066.350)
<b>Ending balance</b>	<b>1.545.412.004</b>	<b>2.164.256.523</b>

#### 9. Prepaid expenses

	Ending balance	Beginning balance
<b>9a. Short-term prepaid expenses</b>		
Expenses of tools	1.796.466.963	2.224.101.139
Other short-term prepaid expenses	3.463.992.134	10.979.912.685
<b>Total</b>	<b>5.260.459.097</b>	<b>13.204.013.824</b>
<b>9b. Long-term prepaid expenses</b>		
Livestock	75.406.977.591	94.452.680.974
Prepaid land rental	61.266.208.261	62.456.828.327
Infrastructure fees	39.238.875.744	40.193.238.102
Expenses of tools	1.100.159.049	3.332.968.758
Other long-term prepaid expenses	9.248.299.117	3.720.626.296
<b>Total</b>	<b>186.260.519.762</b>	<b>204.156.342.457</b>

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**Notes to the Consolidated Financial Statements (cont.)**

**10. Tangible fixed assets**

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Perennials, livestock	Other tangible fixed assets	Total
<b>Historical costs</b>							
Beginning balance	622.380.007.058	675.406.576.186	45.114.500.755	33.889.338.920	7.447.896.887	4.661.433.860	1.388.899.753.666
New purchases	208.135.992	8.042.713.086	91.800.000	92.550.556	-	-	8.435.199.634
Completed construction	138.538.790	-	-	-	-	-	138.538.790
Liquidation, disposal	(92.990.909)	(576.216.276)	(2.337.136.819)	(132.000.000)	(639.160.770)	-	(3.777.504.774)
Other decreases	-	(103.400.000)	-	-	-	-	(103.400.000)
<b>Ending balance</b>	<b>622.633.690.931</b>	<b>682.769.672.996</b>	<b>42.869.163.936</b>	<b>33.849.889.476</b>	<b>6.808.736.117</b>	<b>4.661.433.860</b>	<b>1.393.592.587.316</b>
<b>Accumulated depreciation</b>							
Beginning balance	230.652.792.140	336.965.327.017	28.020.746.289	25.399.248.190	7.088.207.037	3.264.834.368	631.391.155.041
Depreciation	20.411.484.359	30.687.251.098	2.042.168.321	1.638.297.902	1.036.279.413	171.988.650	55.987.469.743
Liquidation, disposal	(92.990.909)	(576.216.276)	(2.148.997.926)	(132.000.000)	(446.401.537)	-	(3.396.606.648)
Adjustment	-	-	-	-	(1.403.341.183)	-	(1.403.341.183)
<b>Ending balance</b>	<b>250.971.285.690</b>	<b>367.076.361.839</b>	<b>27.913.916.684</b>	<b>26.905.546.092</b>	<b>6.274.743.730</b>	<b>3.436.823.018</b>	<b>682.578.676.953</b>
<b>Carrying value</b>							
Beginning balance	391.727.214.918	338.441.249.169	17.093.754.466	8.490.090.730	359.689.850	1.396.599.492	757.508.598.625
<b>Ending balance</b>	<b>371.662.405.341</b>	<b>315.693.311.157</b>	<b>14.955.247.252</b>	<b>6.944.343.384</b>	<b>533.992.387</b>	<b>1.224.610.842</b>	<b>711.013.910.363</b>

Remaining value at the end of the period of tangible fixed assets used as mortgage or pledge to secure loans

608.918.186.216 VND

Historical cost of fully depreciated fixed assets at the end of the fiscal year

147.899.015.547 VND

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#### 11. Financial leased assets

	Historical costs	Accumulated depreciation	Carrying value
Beginning balance	26.005.404.773	3.450.675.482	22.554.729.291
Depreciation		1.523.177.577	
Ending balance	<u>26.005.404.773</u>	<u>4.973.853.059</u>	<u>21.031.551.714</u>

#### 12. Intangible fixed assets

	Land use right	Computer software	Brand name	Total
<b>Historical cost</b>				
Beginning balance	98.094.865.106	19.982.222.101	43.334.000.000	161.411.087.207
New purchases	-	89.000.000	-	89.000.000
Ending balance	<u>98.094.865.106</u>	<u>20.071.222.101</u>	<u>43.334.000.000</u>	<u>161.500.087.207</u>
<b>Accumulated depreciation</b>				
Beginning balance	25.937.483.289	17.702.636.525	10.833.500.000	54.473.619.814
Depreciation	1.731.963.186	789.337.717	3.250.050.000	5.771.350.903
Ending balance	<u>27.669.446.475</u>	<u>18.491.974.242</u>	<u>14.083.550.000</u>	<u>60.244.970.717</u>
<b>Carrying value</b>				
Beginning balance	<u>72.157.381.817</u>	<u>2.279.585.576</u>	<u>32.500.500.000</u>	<u>106.937.467.393</u>
Ending balance	<u>70.425.418.631</u>	<u>1.579.247.859</u>	<u>29.250.450.000</u>	<u>101.255.116.490</u>
Remaining value at the end of the period of intangible fixed assets used as mortgage or pledge to secure loans			70.425.418.631	VND
Historical cost of fully depreciated fixed assets at the end of the fiscal year			15.076.372.195	VND

#### 13. 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
Other construction works	1.712.027.516	1.204.920.000
Vacation Ownership	20.230.718.184	20.230.718.184
<b>Total</b>	<u>85.852.514.422</u>	<u>85.345.406.906</u>

#### 14. Deferred income tax assets

##### 14a. Recognized deferred income tax assets

Deferred income tax assets are mainly related to temporarily deductible differences and unrealized profit. Details during the period are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	7.875.194.065	4.282.720.602
Inclusion into operation results	(1.972.403.174)	93.337.252
Ending balance	<u>5.902.790.891</u>	<u>4.376.057.854</u>

The corporate income tax rate used for determining deferred income tax assets is 20%.

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### Notes to the Consolidated Financial Statements (cont.)

#### 14b. Unrecognized deferred income tax assets

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

	Ending balance	Beginning balance
Temporarily deductible differences	106.739.683.373	112.149.837.973
- <i>Accrued expenses</i>	11.589.963.584	2.899.371.837
- <i>Non-deductible loan interest expenses <sup>(i)</sup></i>	95.149.719.789	109.250.466.136
Taxable losses <sup>(ii)</sup>	588.403.875.101	514.698.508.279
<b>Total</b>	<b>695.143.558.474</b>	<b>626.848.346.252</b>

<sup>(i)</sup> Details of non-deductible loan interest expenses are as follows:

	Ending balance	Beginning balance
2020	-	25.090.676.938
2021	10.912.981.320	10.912.981.320
2022	9.523.639.158	9.523.639.158
2023	47.485.671.712	47.485.671.712
2024	16.237.497.008	16.237.497.008
The first 9 months of 2025	10.989.930.591	-
<b>Total</b>	<b>95.149.719.789</b>	<b>109.250.466.136</b>

According to the Government's Decree No. 132/2020/ND-CP dated 05 November 2020, from the tax period of 2019 onwards, the non-deductible interest expenses is carried forward to the next tax period for the determination of total deductible interest if the actually incurred loan interest in the next tax period is lower than the amount of prescribed deductible interest. The 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. Deferred income tax assets are not recognized since there is little possibility on use of such interest expenses.

<sup>(ii)</sup> Details of taxable losses which have not been recognized as deferred income tax assets are as follows:

	Ending balance
2021	41.649.435.365
2022	68.722.134.384
2023	241.232.482.761
2024	195.664.558.469
The first 9 months of 2025	41.135.264.122
<b>Total</b>	<b>588.403.875.101</b>

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 05 years from year after the loss suffering year and the temporary differences can be deducted without any limit on time. 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.

#### 15. Goodwill

	Initial costs	Accumulated amortization	Carrying value
Beginning balance	108.616.025.387	27.154.006.350	81.462.019.037
Allocation		8.146.201.905	
<b>Ending balance</b>	<b>108.616.025.387</b>	<b>35.300.208.255</b>	<b>73.315.817.132</b>

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### Notes to the Consolidated Financial Statements (cont.)

#### 16. Short-term trade payables

	Ending balance		Beginning balance	
	Value	Solvency	Value	Solvency
<b>Related party</b>	<b>1.697.907.623</b>	<b>1.697.907.623</b>	<b>3.449.908.643</b>	<b>3.449.908.643</b>
Bio-Pharmachemie Joint Venture Company	1.697.907.623	1.697.907.623	3.449.908.643	3.449.908.643
<b>Other suppliers</b>	<b>296.767.327.460</b>	<b>296.767.327.460</b>	<b>240.321.772.910</b>	<b>240.321.772.910</b>
Infoark Industry Co., Ltd.	32.258.656.256	32.258.656.256	7.554.919.680	7.554.919.680
Other suppliers	264.508.671.204	264.508.671.204	232.766.853.230	232.766.853.230
<b>Total</b>	<b>298.465.235.083</b>	<b>298.465.235.083</b>	<b>243.771.681.553</b>	<b>243.771.681.553</b>

#### 17. Short-term advances from customers

	Ending balance	Beginning balance
Kim Ha Viet Company Limited	19.102.925.000	19.102.925.000
Other customers	7.630.217.155	10.715.313.685
<b>Total</b>	<b>26.733.142.155</b>	<b>29.818.238.685</b>

#### 18. Taxes and other obligations to the State Budget

	Ending balance		Beginning balance	
	Payables	Receivables	Payables	Receivables
VAT on local sales	8.880.167.800	7.939.593	8.455.199.953	7.939.593
Export-import duties	-	111.180.075	-	569.326.090
Corporate income tax	10.558.117.575	19.312.982.095	13.548.412.405	21.053.496.395
Personal income tax	1.288.932.039	123.338.951	1.186.286.614	157.759.082
Land rental	734.396.194	-	998.583.600	-
Other taxes	273.559.247	383.726.048	96.153.470	325.285.703
<b>Total</b>	<b>21.735.172.855</b>	<b>19.939.166.762</b>	<b>24.284.636.042</b>	<b>22.113.806.863</b>

#### Value added tax (VAT)

The Group companies have to pay VAT in accordance with the deduction method. The VAT rates applied are as follows:

- Animal feed	Not subject to tax
- Finished goods for export	0%
- Agricultural products, medicines for treatment and prevention of veterinary disease	5%
- Other merchandise for local sales (*)	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.

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.

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#### Notes to the Consolidated Financial Statements (cont.)

##### *Import - export duties*

The Group has declared and paid these duties in line with the Customs' notices.

##### *Corporate income tax*

The Group companies are entitled to corporate income tax incentives as follows:

- Anova Feed Joint Stock Company – Head Office is entitled to corporate income tax incentives from animal feed production with the preferential tax rate of 17%. Anova Feed Joint Stock Company – Dong Nai Branch and Anova Feed Joint Stock Company – Hung Yen Branch are exempted from corporate income tax in two years from the first year earning taxable income and are entitled to a 50% reduction in corporate income tax payable in the following four years.
- Anova Joint Venture Company Limited: According to the Investment Certificate No. 9804265147 dated 23 March 2020 granted by Vietnam - Singapore Industrial Park Authority, this company pays corporate income tax on income from manufacturing supplements for animal and aquatic feed at the annual tax rate of 15% and is exempted from tax in 2 years from the year earning profit.

Income from other activities is subject to corporate income tax rate of 20%.

Details of corporate income tax payable are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Anova Feed Joint Stock Company	9.671.972.654	11.711.171.370
Anova Biotech Joint Stock Company	3.128.472.087	3.215.182.151
Anova Tech Corporation	93.431.947	87.982.158
Anova Joint Venture Company Limited	5.596.595.151	3.963.710.807
Sai Gon VET Manufacturing and Trading Joint Stock Company	782.059.874	1.623.910.354
Thanh Nhon Corporation	1.823.741.160	2.101.520.725
<b>Total</b>	<b>21.096.272.873</b>	<b>22.703.477.565</b>

Determination of corporate income tax liability of the Group companies is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Consolidated Financial Statements can be changed upon the inspection of tax authorities.

##### *Property tax*

Property tax is paid according to the notices of the tax department.

##### *Other taxes*

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

#### 19. Short-term accrued expenses

	Ending balance	Beginning balance
Sales promotion, trade discounts	55.920.202.050	48.256.072.150
Loan interest payable	8.748.008.177	2.932.089.145
Commissions for agents	2.301.880.046	1.255.390.278
Land rental	2.457.887.833	2.457.887.833
Other short-term accrued expenses	28.362.189.061	15.062.659.464
<b>Total</b>	<b>97.790.167.167</b>	<b>69.964.098.870</b>



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### Notes to the Consolidated Financial Statements (cont.)

#### 20. Other short-term payables

	Ending balance	Beginning balance
Deutsch Investitions - Und Entwicklungsgesellschaft MBH	50.483.978.246	31.379.856.878
- Interest expenses	45.891.981.285	29.970.727.917
- Other payables	4.591.996.961	1.409.128.961
Dividends, profit payable	14.588.681.650	11.067.191.676
Other short-term payables	8.535.893.276	17.204.728.111
<b>Total</b>	<b>73.608.553.172</b>	<b>59.651.776.665</b>

#### 21. Provisions for payables

##### 21a. Provisions for short-term payables

This item reflects provision for construction-in-progress of Phu Yen Diet Sugar Factory.

##### 21b. Provisions for long-term payables

	Beginning balance	Increase due to extraction during the period	Amount used/reversal during the period	Ending balance
Severance allowance	2.868.322.265	234.246.935	(234.500.000)	2.868.069.200
Environment restoration	3.140.983.430	235.575.000	-	3.376.558.430
<b>Total</b>	<b>6.009.305.695</b>	<b>469.821.935</b>	<b>(234.500.000)</b>	<b>6.244.627.630</b>

#### 22. Bonus and welfare funds

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	4.117.503.914	5.091.757.392
Increase due to appropriation profit	14.887.214.000	14.550.056.810
Disbursement	(15.127.849.589)	(15.013.296.316)
Other decrease	-	(96.422.952)
<b>Ending balance</b>	<b>3.876.868.325</b>	<b>4.532.094.934</b>

#### 23. Deferred income tax liabilities

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	54.420.092.082	58.503.034.478
Inclusion into operation results	(2.575.827.404)	2.931.052.801
<b>Ending balance</b>	<b>51.844.264.678</b>	<b>61.434.087.279</b>

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**Notes to the Consolidated Financial Statements (cont.)**

**24. Borrowings and financial leases**

**24a. Short-term borrowings and financial leases**

	Ending balance		Beginning balance	
	Value	Recoverable value	Value	Recoverable value
<b>Bank</b>				
VietinBank – Nhon Trach Branch <sup>(i)</sup>	833.928.078.627	833.928.078.627	888.312.031.785	888.312.031.785
VietinBank – Ho Chi Minh City Branch <sup>(ii)</sup>	432.723.088.816	432.723.088.816	447.586.841.975	447.586.841.975
Vietcombank – Southern Saigon Branch <sup>(iii)</sup>	23.350.972.370	23.350.972.370	34.790.578.218	34.790.578.218
Vietcombank – Ho Chi Minh City Branch <sup>(iv)</sup>	302.951.832.841	302.951.832.841	303.522.797.048	303.522.797.048
Shinhan Bank Vietnam Limited <sup>(v)</sup>	69.775.623.345	69.775.623.345	86.330.382.123	86.330.382.123
	5.126.561.255	5.126.561.255	16.081.432.421	16.081.432.421
<b>Organizations</b>				
Vietnam International Leasing Company Limited <sup>(vi)</sup>	23.920.000.000	23.920.000.000	16.920.000.000	16.920.000.000
Nova Homes Trading Joint Stock Company <sup>(vii)</sup>	7.000.000.000	7.000.000.000	-	-
Nova Consumer Distribution Joint Stock Company <sup>(viii)</sup>	10.420.000.000	10.420.000.000	10.420.000.000	10.420.000.000
	6.500.000.000	6.500.000.000	6.500.000.000	6.500.000.000
<b>Current portion of long-term borrowings and debts</b>				
Deutsch Institutions - Und Entwicklungsgesellschaft MBH <sup>(ix)</sup>	273.330.484.196	273.330.484.196	282.462.509.196	282.462.509.196
Vietnam International Leasing Company Limited <sup>(x)</sup>	268.096.325.000	268.096.325.000	277.228.350.000	277.228.350.000
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade <sup>(xi)</sup>	4.413.479.196	4.413.479.196	4.413.479.196	4.413.479.196
	820.680.000	820.680.000	820.680.000	820.680.000
<b>Total</b>	<b>1.131.178.562.823</b>	<b>1.131.178.562.823</b>	<b>1.187.694.540.981</b>	<b>1.187.694.540.981</b>

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**Notes to the Consolidated Financial Statements (cont.)**

**24b. Long-term borrowing and financial leases**

**Organizations**

Deutsch Investitions - Und Entwicklungsgesellschaft MBH <sup>(ix)</sup>

**Financial leases**

Vietnam International Leasing Company Limited <sup>(x)</sup>

Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank  
for Industry and Trade <sup>(ix)</sup>

**Total**

	Ending balance		Beginning balance	
	Value	Recoverable value	Value	Recoverable value
	-	-	55.892.812.500	55.892.812.500
	-	-	55.892.812.500	55.892.812.500
	2.018.239.694	2.018.239.694	5.943.859.091	5.943.859.091
	1.471.159.694	1.471.159.694	4.781.269.091	4.781.269.091
	547.080.000	547.080.000	1.162.590.000	1.162.590.000
<b>Total</b>	<b>2.018.239.694</b>	<b>2.018.239.694</b>	<b>61.836.671.591</b>	<b>61.836.671.591</b>

**Repayment schedule of long-term borrowings and financial leases is as follows**

	Total debts	More than 1 year to 5 years		
		1 year or less	More than 1 year to 5 years	More than 5 years
<b>Beginning balance</b>				
Long-term borrowings from organization	333.121.162.500	277.228.350.000	55.892.812.500	-
Financial leases	11.178.018.287	5.234.159.196	5.943.859.091	-
<b>Total</b>	<b>344.299.180.787</b>	<b>282.462.509.196</b>	<b>61.836.671.591</b>	<b>-</b>
<b>Ending balance</b>				
Long-term borrowings from organization	268.096.325.000	268.096.325.000	-	-
Financial leases	7.252.398.890	5.234.159.196	2.018.239.694	-
<b>Total</b>	<b>275.348.723.890</b>	<b>273.330.484.196</b>	<b>2.018.239.694</b>	<b>-</b>

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#### Notes to the Consolidated Financial Statements (cont.)

- (i) The loan from VietinBank – Nhon Trach Branch includes:
- The loan of Anova Feed Joint Stock Company is to supplement the working capital with the loan limit of VND 550.000.000.000 at the interest rate specified for each loan acknowledgement. The loan term is 12 months. This loan is secured by a Loan Guarantee Letter of Nova Consumer Group Joint Stock Company for an amount of VND 550.000.000.000, inventories; right to collect receivables of Anova Feed Joint Stock Company, livestock, machinery, equipment, properties with the total value not less than the loan balance (Notes No. V.3, V.8, V.10 and V.12).
  - The loan of Anova Biotech Joint Stock Company is at the interest rate specified for each loan acknowledgement. The loan term is 12 months, starting from the disbursement date. This loan is secured by a Loan Guarantee Letter of Nova Consumer Group Joint Stock Company with the value of VND 20.000.000.000, inventories and right to collect receivables formed from the loan (Notes No. V.3 and V.8).
  - The loan of Sai Gon VET Manufacturing and Trading Joint Stock Company is to supplement the working capital with the loan limit of VND 20.000.000.000 at the interest rate specified for each loan acknowledgement. The loan term is 12 months. This loan is secured by a Loan Guarantee Letter of Nova Consumer Group Joint Stock Company with the value of VND 20.000.000.000, inventories and receivables at least equal to the loan balance (Notes No. V.3, V.8 and V.10).
  - The loan of Thanh Nhon Corporation is to supplement the working capital with the loan limit of VND 70.000.000.000 at the interest rate specified for each loan acknowledgement. The loan term is 12 months. This loan is secured by a Loan Guarantee Letter of Nova Consumer Group Joint Stock Company with the value of VND 70.000.000.000. This loan was paid off during the period.
- (ii) The loan of Xuxifarm Food Joint Stock Company from VietinBank – Ho Chi Minh City Branch is to supplement the working capital with the limit of VND 40.000.000.000 and at the interest rate specified for each loan acknowledgement. The loan term is 12 months. This loan is secured by property at Xuxifarm Factory located in Long An Province, a deposit contract valued at VND 5.116.588.043 and shares issued by No Va Land Investment Group Corporation and owned by the third party.
- (iii) The loan from Vietcombank – Southern Saigon Branch includes:
- The loan of Anova Feed Joint Stock Company is to supplement the working capital with the loan limit of VND 332.000.000.000 at the interest rate specified for each loan acknowledgement. The loan term is 12 months. This loan is secured by a Loan Guarantee Letter of Nova Consumer Group Joint Stock Company for an amount of VND 332.000.000.000, land use right, merchandise and fixed assets of the Factory at the Head Office; land use right, house ownership and other land-attached assets of Sai Gon VET Manufacturing and Trading Joint Stock Company (a Group company) and right to collect receivables of Anova Feed Joint Stock Company with the highest value of VND 150.000.000.000 (Notes No. V.3, V.8, V.10 and V.12).
  - The loan of Sai Gon VET Manufacturing and Trading Joint Stock Company is to supplement the working capital for the Group's business operations with the loan limit of VND 20.000.000.000. The term for loan/guarantee/LC issuance is 12 months. The interest rate is specified for each loan acknowledgment. This loan is secured by mortgaging land use right, machinery, equipment, receivables and inventories (Notes No. V.3, V.8, V.10 and V.12).
- (iv) The loan from Vietcombank – Ho Chi Minh City Branch includes:
- The loan of Anova Joint Venture Company Limited is to supplement the working capital with the loan limit of VND 30.000.000.000 at the interest rate specified for each loan acknowledgement. The loan term is 12 months. This loan is secured by machinery, equipment and properties at Vietnam - Singapore Industrial Park, Binh Hoa Ward, Thuan An City, Binh Duong Province (Notes No. V.10 and V.12).

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- The loan of Thanh Nhon Corporation is to supplement the working capital with the loan limit of VND 70.000.000.000 at the interest rate specified for each loan acknowledgement. The loan term is 12 months. This loan is secured by a Loan Guarantee Letter of Nova Consumer Group Joint Stock Company for an amount of VND 70.000.000.000.
- (v) The loan from Shinhan Bank Vietnam Limited includes:
  - The loan of Anova Biotech Joint Stock Company is to supplement the working capital with the loan limit of USD 640.000 at the interest rate specified for each loan acknowledgement. The loan term is 12 months. This loan is secured by a Loan Guarantee Letter of Nova Consumer Group Joint Stock Company for an amount of USD 640.000 (the guaranteed value will be converted into VND at the time of the event).
  - The loan of Anova Farm Joint Stock Company is to supplement the working capital with the loan limit of VND 28.000.000.000 at the interest rate specified for each loan acknowledgement. The loan term is 12 months. This loan is secured by the term deposit of VND 2.000.000.000 held by Anova Farm Joint Stock Company corresponding to 30% of the loan balance and a Loan Guarantee Letter of Nova Consumer Group Joint Stock Company for an amount of VND 28.000.000.000. This loan was paid off during the period.
- (vi) The loan of Xuxifarm Food Joint Stock Company from Vietnam International Leasing Company Limited is to supplement the working capital with the limit of VND 7.000.000.000 and at the interest rate specified for each loan acknowledgement. The loan term is 6 months and secured by a Loan Guarantee Letter of Nova Consumer Group Joint Stock Company for an amount of VND 7.000.000.000.
- (vii) The unsecured loan of Sunrise Foods Company Limited from Nova Homes Trading Joint Stock Company is at the interest rate from 6,5%/year to 6,7%/year. The loan term is 2 years and can be extended.
- (viii) The unsecured loan of HKV Joint Stock Company from Nova Consumer Distribution Joint Stock Company is to supplement the working capital at the interest rate from 6,5%/year. The maximum loan term is 12 months.
- (ix) The loan from Deutsche Investitions-Und Entwicklungsgesellschaft MBH, a credit institution established in Germany, includes:
  - The loan of USD 17.500.000 of Nova Consumer Group Joint Stock Company under the contract dated 07 October 2021 is to serve medium and long-term business expansion at the interest rate of 5,75%/year plus 6-month LIBOR. This loan will fall due in 2026. This loan is secured by the guarantee of Anova Farm Joint Stock Company, Sai Gon VET Manufacturing and Trading Joint Stock Company, NovaGroup Corp and 35% of the value of shares of Nova Consumer Group Joint Stock Company held by major shareholders (which are also used to secure the loan of Anova Feed Joint Stock Company from Deutsche Investitions-Und Entwicklungsgesellschaft MBH).
  - The loan of USD 10.000.000 of Anova Feed Joint Stock Company under the contract dated 10 December 2020 is to finance the construction of an animal feed factory at the interest rate from 4,89%/year. The loan term is 5 years. This loan is secured by 99,99% of the value of shares of Anova Feed Joint Stock Company and 30% of the value of shares of Nova Consumer Group Joint Stock Company, machinery, equipment and properties of Anova Feed Joint Stock Company in Dong Nai Province (Notes No. V.10 and V.12). This loan was paid off during the period.
- (x) The financial lease of Xuxifarm Food Joint Stock Company from Vietnam International Leasing Company Limited is to lease machinery and equipment with the lease term of 48 months. The principal and interest shall be repaid on the monthly basis. The asset repurchase value upon the expiry of the lease is specified for each contract.
- (xi) The financial lease of Xuxifarm Food Joint Stock Company from Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade is to lease machinery and equipment with the lease term of 36 months. The principal and interest shall be repaid on the monthly basis. The asset repurchase value upon the expiry of the lease is specified for each contract.

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### Notes to the Consolidated Financial Statements (cont.)

#### 25. Owner's equity

##### 25a. 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
<b>Beginning balance of the previous year</b>	<b>1,197,843,250,000</b>	<b>426,598,785,061</b>	<b>(3,772,154,614)</b>	<b>70,988,004,240</b>	<b>224,549,770,748</b>	<b>20,517,703,946</b>	<b>1,936,725,359,381</b>
Profit in the previous period	-	-	-	-	64,535,338,960	12,396,637,995	76,931,976,955
Appropriation for funds in the previous period	-	-	-	1,000,689,471	(13,629,222,690)	(1,921,523,591)	(14,550,056,810)
Dividend and profit distribution in the previous period	-	-	-	-	-	(12,473,423,414)	(12,473,423,414)
Other adjustments	-	-	-	-	(385,944,371)	-	(385,944,371)
<b>Ending balance of the previous period</b>	<b>1,197,843,250,000</b>	<b>426,598,785,061</b>	<b>(3,772,154,614)</b>	<b>71,988,693,711</b>	<b>275,069,942,647</b>	<b>18,519,394,936</b>	<b>1,986,247,911,741</b>
<b>Beginning balance of the current year</b>	<b>1,197,843,250,000</b>	<b>426,598,785,061</b>	<b>(3,772,154,614)</b>	<b>71,988,693,710</b>	<b>289,556,800,536</b>	<b>22,387,838,495</b>	<b>2,004,603,213,188</b>
Profit in the current period	-	-	-	-	169,875,228,444	13,708,919,097	183,584,147,541
Appropriation for funds in the current period	-	-	-	513,591,630	(13,486,433,014)	(1,914,372,616)	(14,887,214,000)
Dividend and profit distribution in the previous period	-	-	-	-	-	(10,660,604,952)	(10,660,604,952)
Other adjustments	-	-	-	-	131,283,535	(45,813)	131,237,722
<b>Ending balance of the current period</b>	<b>1,197,843,250,000</b>	<b>426,598,785,061</b>	<b>(3,772,154,614)</b>	<b>72,502,285,340</b>	<b>446,076,879,501</b>	<b>23,521,734,211</b>	<b>2,162,770,779,499</b>

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**Notes to the Consolidated Financial Statements (cont.)****25b. Details of capital contribution of the owners**

	<b>Ending balance</b>	<b>Beginning balance</b>
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
<b>Total</b>	<b>1.197.843.250.000</b>	<b>1.197.843.250.000</b>

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

According to the Resolution No. 07/2025/NQ-DHDCD-NGC dated 25 June 2025 of 2025 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 2024. On the other hand, the Parent Company approved the ESOP in 2025 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 2026.

**25c. Shares**

	<b>Ending balance</b>	<b>Beginning balance</b>
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	-	-
- Common shares	-	-
- Preferred shares	-	-
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	

**25d. Dividends paid** : None

**26. Off-Balance Sheet items****Foreign currencies**

	<b>Ending balance</b>	<b>Beginning balance</b>
USD Original currency	432.019,66	138.267,42

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

	<b>Accumulated from the beginning of the year</b>	
	<b>Current year</b>	<b>Previous year</b>
<b>1a. Revenue</b>		
Revenue from sales of merchandise	628.473.803.071	634.418.535.693
Revenue from sales of finished goods	2.960.758.060.223	2.700.927.607.047
Revenue from service provisions	5.575.536.725	3.535.101.519
Other revenues	-	286.017.924
<b>Total</b>	<b>3.594.807.400.019</b>	<b>3.339.167.262.183</b>

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**Notes to the Consolidated Financial Statements (cont.)****1b. 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, V.3. 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	256.160.652.959	231.712.484.565
Sales returns	6.687.068.756	1.625.332.055
Sales allowances	18.999.780	2.472.449.108
<b>Total</b>	<b>262.866.721.495</b>	<b>235.810.265.728</b>

**3. Cost of sales**

	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of merchandise sold	538.912.083.904	514.793.275.104
Costs of finished goods sold	2.193.571.001.159	2.191.732.059.799
Costs of services provided	12.067.884.653	2.333.850.629
Allowance/(Reversal of allowance) for devaluation of inventories	(815.346.934)	(3.065.066.350)
<b>Total</b>	<b>2.743.735.622.782</b>	<b>2.705.794.119.182</b>

**4. Financial income**

	Accumulated from the beginning of the year	
	Current year	Previous year
Bank deposit interest	654.905.103	707.901.225
Interest from lending	30.121.374.399	32.528.798.827
Exchange gain arising	1.967.281.229	2.281.947.735
Cash discount received	717.266.071	349.944.583
Other financial income	1.258.047	500.000
Dividends and profit shared	-	77.977.240
<i>Navetco National Veterinary Joint Stock Company</i>	-	77.977.240
<b>Total</b>	<b>33.462.084.849</b>	<b>35.947.069.610</b>



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**Notes to the Consolidated Financial Statements (cont.)****5. Financial expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Interest expenses	52.592.138.344	65.433.224.098
Interest on late payments	5.173.662.932	235.183.884
Cash discount	2.086.095.565	2.110.262.914
Exchange loss arising	8.406.421.311	8.757.472.024
Unrealized foreign exchange losses	4.071.205.438	680.814.283
Provision/(Reversal of provision) for investment loss	46.058.301	-
Other financial income	-	2.163.925.872
<b>Total</b>	<b>72.375.581.891</b>	<b>79.380.883.075</b>

**6. Selling expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	75.493.580.183	71.741.993.324
Depreciation/(amortization) of fixed assets	1.432.339.178	1.390.406.591
Marketing, sales promotion and advertising costs	65.084.721.505	59.824.405.925
Transportation costs	17.985.310.377	6.076.272.119
Leasing costs	11.154.998.657	7.813.137.726
Expenses for external services	9.741.059.787	10.001.346.210
Other expenses	34.182.472.001	26.465.630.463
<b>Total</b>	<b>215.074.481.688</b>	<b>183.313.192.358</b>

**7. General and administration expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	76.283.273.467	67.326.083.888
Depreciation/(amortization) of fixed assets	15.443.262.662	15.677.202.879
Allocation of goodwill	8.146.201.905	8.146.201.905
Allowance/(Reversal of allowance) for doubtful debts	18.339.664.186	(41.060.622.027)
Expenses for external services	4.436.875.145	7.002.637.792
Other expenses	25.034.243.097	31.285.967.368
<b>Total</b>	<b>147.683.520.462</b>	<b>88.377.471.805</b>

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**Notes to the Consolidated Financial Statements (cont.)****8. Other income**

	Accumulated from the beginning of the year	
	Current year	Previous year
Gains from disposal of fixed assets	191.910.736	257.986.531
Penalty income from contract breaches	40.000.000	22.492.000
Bonuses, gifts, and donations received	248.381.649	174.269.750
Other income	953.029.630	1.717.032.943
<b>Total</b>	<b>1.433.322.015</b>	<b>2.171.781.224</b>

**9. Other expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Losses from disposal of fixed assets	-	766.266.033
Tax penalties and arrears	263.128.816	271.938.929
Other expenses	98.061.123	2.341.978.528
<b>Total</b>	<b>361.189.939</b>	<b>3.380.183.490</b>

**8. Earnings per share****8a. Basic earnings per share**

	Accumulated from the beginning of the year	
	Current year	Previous year
Accounting profit/(loss) after tax of the Parent Company's shareholders	169.875.228.444	64.535.338.960
Increases/(decreases) in accounting profit used to determine profit distributed to ordinary equity holders	-	-
Profit/(loss) used to calculate basic/diluted earnings per share	169.875.228.444	64.535.338.960
The weighted average number of ordinary shares outstanding during the period	119.784.325	119.784.325
<b>Basic/diluted earnings per share</b>	<b>1.418</b>	<b>539</b>

**8b. Other information**

There are no transactions over the common share or potential common share from the balance sheet date until the date of these Interim Consolidated Financial Statements.

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#### Notes to the Consolidated Financial Statements (cont.)

#### 9. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	Previous year
Materials and supplies	1.727.186.742.676	1.811.364.450.056
Labor costs	646.134.223.582	543.682.839.501
Depreciation/(amortization) of fixed assets	71.428.200.128	74.603.897.799
Expenses for external services	412.520.242.042	334.461.170.246
Other expenses	329.382.028.967	253.384.831.605
<b>Total</b>	<b>3.186.651.437.395</b>	<b>3.017.497.189.207</b>

#### VII. OTHER DISCLOSURES

##### 1. Transactions and balances with related parties

The Group's related parties include the key managers, their related individuals and other related parties.

Other related parties of the Group include:

Relevant entities	Relationship
Bao Khang Trading Corporation	Parent Company
ANOVA Investment Joint Stock Company	Shareholder
Hiep Hoa Sugar - Cane and Sugar Joint Stock Company	Associate
VETVACO National Veterinary Joint Stock Company	Associate
Bio-Pharmachemie Joint Venture Company	Associate

##### 1a. 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 with the key managers and their related individuals*

The Group has no sales of goods and service provisions and no other transactions with the key managers and their related individuals.

##### *Guarantee commitment*

The major shareholders used 35% of their shares at the Parent Company to secure the Group's loan from Deutsche Investitions-Und Entwicklungsgesellschaft MBH (Note No. V.24).

##### *Receivables from and payables to the key managers and their related individuals*

Receivables from and payables to the key managers and their related individuals are not transactions.

##### *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
<i>Mr. Nguyen Quang Phi Tin</i>	1.320.845.939	1.862.130.786
<i>Other members of the Board of Management</i>	1.612.635.875	-
Remuneration to other key managers	411.518.400	320.053.903
<b>Total</b>	<b>5.593.315.790</b>	<b>4.714.423.695</b>

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#### **Notes to the Consolidated Financial Statements (cont.)**

#### **1b. 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, V.3, 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.

The prices of merchandise and services supplied to other related parties are mutually agreed prices. The purchases of merchandise and services from other related parties are done at the agreed prices.

##### *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.16.

The receivables from other related parties are unsecured and will be paid in cash. There are no allowances for doubtful debts made for the receivables from other related parties.

#### **2. Segment information**

The primary reporting format is according to the business segment since the Group's operations are organized and managed based on the natures of products and services provided and each department is a separate division providing different products to different markets. The Group's activities are mainly carried out in local areas. Accordingly, the Group did not present information on operation results, fixed assets, other non-current assets and remarkable non-cash expenses by geographical segments.

The Group has the following business segments:

- Livestock health: producing and trading veterinary drugs and aquatic veterinary drugs.
- Animal feed and farm: producing and trading livestock, poultry and aquatic feed and raising livestock.
- Food: processing and preserving meat and meat products.

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### Notes to the Consolidated Financial Statements (cont.)

The information on financial performance, fixed assets, other non-current assets and remarkable non-cash expenses according to business segments of the Group is as follows:

Current period	Animal health	Animal feed and farm	Food	Others	Deductions	Total
Net external sales	701,497,278,329	2,343,187,364,080	286,522,790,653	733,245,462	-	3,331,940,678,524
Net inter-segment sales	125,717,565,930	216,203,270	726,252,257	17,305,835,477	(143,965,856,934)	-
<b>Total net sales</b>	<b>827,214,844,259</b>	<b>2,343,403,567,350</b>	<b>287,249,042,910</b>	<b>18,039,080,939</b>	<b>(143,965,856,934)</b>	<b>3,331,940,678,524</b>
Costs of sales	662,024,934,892	2,022,469,840,826	187,058,578,579	4,816,083,847	(132,633,815,362)	2,743,735,622,782
Segment financial performance	165,189,909,367	320,933,726,524	100,190,464,331	13,222,997,092	(11,332,041,572)	588,205,055,742
Expenses not attributable to segments						(362,758,002,150)
Operating profit						225,447,053,592
Financial income						33,462,084,849
Financial expenses						(72,375,581,891)
Gain or loss in joint ventures and associates	16,471,307,558	-	-	-	-	16,471,307,558
Other income						1,433,322,015
Other expenses						(361,189,939)
Current corporate income tax						(21,096,272,873)
Deferred corporate income tax						603,424,230
<b>Profit after tax</b>						<b>183,584,147,541</b>

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### Notes to the Consolidated Financial Statements (cont.)

	Animal health	Animal feed and farm	Food	Others	Deductions	Total
<b>Previous period</b>						
Net external sales	635.446.023.489	2.190.909.651.395	276.412.701.571	588.620.000	-	3.103.356.996.455
Net inter-segment sales	120.658.161.619	184.738.895.987	4.495.317.871	15.640.540.000	(325.532.915.477)	-
<b>Total net sales</b>	<b>756.104.185.108</b>	<b>2.375.648.547.382</b>	<b>280.908.019.442</b>	<b>16.229.160.000</b>	<b>(325.532.915.477)</b>	<b>3.103.356.996.455</b>
Costs of sales	603.276.592.761	2.190.855.254.907	213.613.794.274	4.370.065.252	(306.321.588.012)	2.705.794.119.182
Segment financial performance	152.827.592.347	184.793.292.475	67.294.225.168	11.859.094.748	(19.211.327.465)	397.562.877.273
Expenses not attributable to segments						(271.690.664.163)
Operating profit						125.872.213.110
Financial income						35.947.069.610
Financial expenses						(79.380.883.075)
Gain or loss in joint ventures and associates	21.243.172.690	-	-	-	-	21.243.172.690
Other income						2.171.781.224
Other expenses						(3.380.183.490)
Current corporate income tax						(22.703.477.565)
Deferred corporate income tax						(2.837.715.549)
<b>Profit after tax</b>						<b>76.931.976.955</b>

# NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

## INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

### Notes to the Consolidated Financial Statements (cont.)

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

	Animal health	Animal feed and farm	Food	Others	Deductions	Total
<b>Ending balance</b>						
Direct assets of segment	852.300.186.842	2.148.668.479.757	1.145.208.361.259	-	(2.227.884.450.704)	1.918.292.577.154
Allocated assets	-	-	-	-	-	-
Unallocated assets						1.982.708.412.806
<b>Total assets</b>						<b>3.901.000.989.960</b>
<b>Direct liabilities of segment</b>	305.956.779.465	865.831.522.237	268.976.626.421	-	(38.693.179.130)	1.402.071.748.993
Allocated liabilities	-	-	-	-	-	-
Unallocated liabilities						336.158.461.468
<b>Total liabilities</b>						<b>1.738.230.210.461</b>
<b>Beginning balance</b>						
Direct assets of segment	767.314.009.527	2.091.299.649.191	1.159.432.188.906	-	(2.203.309.289.625)	1.814.736.557.999
Allocated assets	-	-	-	-	-	-
Unallocated assets						1.960.767.148.345
<b>Total assets</b>						<b>3.775.503.706.344</b>
<b>Direct liabilities of segment</b>	230.015.284.213	958.674.491.518	283.416.492.692	-	(30.461.601.353)	1.441.644.667.070
Allocated liabilities	-	-	-	-	-	-
Unallocated liabilities						329.255.826.086
<b>Total liabilities</b>						<b>1.770.900.493.156</b>

## NOVA CONSUMER GROUP JOINT STOCK COMPANY

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

### INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

### Notes to the Consolidated Financial Statements (cont.)

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#### 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.



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Do Thi My Nhung  
Chief Accountant cum Preparer

HCMC, 10 October 2025



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Cong Huyen Kon Nu My Lien  
Deputy General Director

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