

No. 41./KTS

Quang Ngai, February 02, 2026

Regarding: "Explanation for Business
performance report in the first 6 months of
accounting year 2025-2026"

Dear:

- **STATE SECURITIES COMMISSION OF VIETNAM (SSC)**
- **HANOI STOCK EXCHANGE (HNX)**
- **INVESTORS**

Company name: Kon Tum Sugar Joint Stock Company

Stock Symbol: KTS

Address: Kon Ro Bang 1 Village, Ngok Bay Commune, Quang Ngai Province

- According to Circular no. 96/2020/TT-BTC on November 16, 2020 by the Ministry of Finance about instructions on publishing information on the stock market.

- According to Business performance report from 01/07/2024 to 31/12/2024

- According to Business performance report from 01/01/2025 to 30/06/2025

- According to Business performance report from 01/07/2025 to 31/12/2025

Kon Tum Sugar Joint Stock Company hereby explains the increase/decrease fluctuations of the business performance report in the first 6 months of accounting year 2025-2026 compared to the same period of accounting year 2024-2025 as follows:

Unit: VND

| Detail | The first 6 months of accounting year 2024-2025 (From 01/07/2024 to 31/12/2024) | The first 6 months of accounting year 2025-2026 (From 01/07/2025 to 31/12/2025) | Increase/ decrease (+/-) | % increase/ decrease |
|------------------|---|---|--------------------------------|----------------------------|
| Profit after tax | 19.290.352.633 | 3.199.506.858 | -16.090.845.775 | -83,41% |

Kon Tum Sugar Joint Stock Company's profit after corporate income tax in the first 6 months of accounting year 2025-2026 decreased by VND 16.090.845.775 compared to the same period in the 2024-2025 (equivalent to a decrease of 83,41%), mainly due to:

Due to the decrease in world sugar prices and the impact of trade fraud and smuggled sugar, domestic sugar consumption has encountered many difficulties, sugar product inventories have increased, sugar prices in the first 6 months of accounting year 2025-2026 have decreased significantly compared to the same period in the 2024-2025. While from July 1, 2025, VAT increased from 5% to 8%, leading to a decrease in gross profit margin, profits before and after corporate income tax in the first 6 months of accounting year 2025-2026 have decreased compared to the same period in the 2024-2025.

Kon Tum Sugar Joint Stock Company respectfully sends this letter to the state authorities and the investors to explain about our business performance results.

Recipients:

- Per "dear"
- Archives; Financial accounting.



GENERAL DIRECTOR

TỔNG GIÁM ĐỐC
Dương Thị Thu Hằng

**KON TUM SUGAR
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Liberty – Happiness

No.:40...../CV-KTS

(Regarding: Financial statement in the
first 6 months of accounting year 2025-
2026" – operating period from
01/07/2025 to 31/12/2025)

Quang Ngai, February 11-02, 2026

PERIODIC FINANCIAL STATEMENT REPORT

Dear: Hanoi Stock Exchange

Complying with the regulations in term 3, Article 14, Circular no. 96/2020/TT-BTC on November 16, 2020, by the Ministry of Finance about instructions on publishing information on the stock market, Kon Tum Sugar Joint Stock Company shall publish information about the financial statement (BCTC) in the first 6 months of accounting year 2025-2026 to Hanoi Stock Exchange as follows:

1. Company name: **Kon Tum Sugar Joint Stock Company**

- Stock symbol: **KTS**
- Address: Kon Ro Bang 1 Village, Ngok Bay Commune, Quang Ngai Province
- Contact number: Tel: 02606.289549 Fax : 02603.916168
- Email: ctyduongkontum@yahoo.com.vn ; Website: ktsduongkontum.vn

**BCTC in the first 6 months of accounting year 2025-2026 (from
01/07/2025 to 31/12/2025)**

☒ Independent BCTC (a listed organization without a branch company and with a higher-level accounting entity with subordinate units);

☐ Combined BCTC (a listed organization with branch company(ies));

☐ Combined BCTC (listed organization with an accounting entity under an independent accounting system).

- Situations where an explanation must be provided:

+ The audit department presented an opinion that was not an unqualified opinion regarding the BCTC (for BCTC audited in 2025):

☐ Yes

☒ No

Written explanation if "yes" was ticked:

☐ Yes

☒ No

+ Profit after tax during the report period has a difference of more than 5% before and after auditing, shifting from loss to profit or vice versa (for BCTC audited in 2025):

☐ Yes

☒ No

Written explanation if "yes" was ticked:

☐ Yes

☒ No

+ Profit after CIT in the income statement of the report period has a change of 10% or above compared to the last year report of the same period:

☒ Yes

☐ No

Written explanation if "yes" was ticked:

☐ Yes

☐ No

+ Profit after tax during the report period suffers a loss, shifting from profit in the last year report of the same period to loss in this year's period, or vice versa:

☐ Yes

☐ No

Written explanation if "yes" was ticked:

☐ Yes

☐ No

This information has been published on the company's informative electronic website on: 11/02/2026 at the website link: ktsduongkontum.vn/Quan hệ cổ đông.

We hereby commit that the above information is true and completely take responsibilities before the laws regarding the content of the published information.

KON TUM SUGAR JOINT STOCK COMPANY

Attached documents:

- BCTC in the first 6 months of accounting year 2025-2026
- Written explanation of business performance of in the first 6 months of accounting year 2025-2026



TỔNG GIÁM ĐỐC
Dương Thị Thu Hằng