

AUDITED FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

GREEN PLUS JOINT STOCK CORPORATION

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REPORT OF THE BOARD OF MANAGEMENT

For the fiscal year ended December 31, 2025

The Board of Management has the honor of submitting this report and the audited financial statements for the fiscal year ended December 31, 2025.

1. Business highlights

Establishment

Green Plus Joint Stock Corporation (hereinafter referred to as "the Company") is a joint stock company operating under Business Registration Certificate No. 1301009978, first registered on June 01, 2016 and for the 15th changing registration on August 08, 2025 issued by the Department of Finance of Vinh Long Province, the change content is to update the business address.

Structure of ownership

The Company is a joint-stock company.

The Company's principal activities

The Company's business lines are trading in functional food products and leasing premises.

Stock code: GPC (UPCOM).

Head office: Lot AIV-1, Giao Long Industrial Park Phase 2, Giao Long Commune, Vinh Long Province, Vietnam.

2. Financial position and results of operation

The Company's financial position and results of operation in the year are presented in the attached financial statements.

3. Board of Management, Board of Supervisors and Board of General Directors and Chief Accountant

The Board of Management, Board of Supervisors, Board of General Directors and Chief Accountant holding office in the year and at the reporting date include:

Board of Management

Mr. Dang Duc Thanh	Chairman
Ms. Dang Bich Hong	Member
Ms. Lam Thi Dieu Huong	Member
Mr. Pham Hoang Luong	Independent member

Board of Supervisors

Mr. Hang Nhat Quang	Chief Supervisor
Mr. Tran Cong Loc	Member
Mr. Nguyen Minh Cuong	Member

Board of General Directors and Chief Accountant

Mr. Le Dinh Phong	General Director
Mr. Nguyen Cong Thanh	Deputy General Director
Mr. Nguyen Quoc Viet	Deputy General Director of Finance concurrently Chief Accountant

Legal representatives of the Company in the year and to the reporting date are

Mr. Dang Duc Thanh	Chairman
Mr. Le Dinh Phong	General Director

REPORT OF THE BOARD OF MANAGEMENT

For the fiscal year ended December 31, 2025

4. Auditor

Moore AISC Auditing and Informatics Services Company Limited has been appointed as an independent auditor for the fiscal year ended December 31, 2025.

5. Statement of the Responsibility of the Board of General Directors in respect of the Financial Statements

The Board of General Directors of the Company is responsible for the preparation of the financial statements which give a true and fair view of the financial position of the Company as at December 31, 2025, as well as its results of operation and cash flows for the year then ended. In order to prepare these financial statements, the Board of General Directors have considered and complied with the following matters:

- Select appropriate accounting policies and applied them consistently;
- Made judgments and estimates that are reasonable and prudent;
- The financial statements of the Company are prepared on a going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the financial statements are prepared in compliance with the registered accounting policies stated in the Notes to the Financial Statements. The Board of General Directors are also responsible for safeguarding the assets of the Company and thus taking reasonable steps for the prevention and detection of fraud and other irregularities.

6. Approval of the Financial Statements

In the Board of Management's opinion, the financial statements consisting of Balance Sheet as at December 31, 2025, Income Statement, Cash Flow Statement and Notes to the Financial Statements enclosed with this report give a true and fair view of the financial position of the Company as well as its operating results and cash flows for the fiscal year ended December 31, 2025.

The financial statements are prepared in compliance with Vietnamese Accounting Standards and the Vietnamese Accounting System.

Vinh Long Province, April 14, 2026

For and on behalf of the Board of Management



Dang Duc Thanh

Chairman

No.: B0525182-R/MOORE AISC-DN3

INDEPENDENT AUDITOR'S REPORT**TO: SHAREHOLDERS, BOARD OF MANAGEMENT AND BOARD OF GENERAL DIRECTORS
GREEN PLUS JOINT STOCK CORPORATION**

We have audited the financial statements of **Green Plus Joint Stock Corporation** (hereinafter referred to as "the Company"), which were prepared on April 14, 2026, consisting of Balance Sheet as at December 31, 2025, Income Statement, Cash Flow Statement for the year then ended and Notes to the Financial Statements as set out on page 05 to page 48.

Responsibility of the Board of General Directors

The Board of General Directors is responsible for the preparation and fair presentation of the financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and other statutory requirements relevant to the preparation and presentation of the financial statements and also for the internal control that the Board of General Directors considers necessary for the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of the Auditor

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Vietnamese Auditing Standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of General Directors as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Auditor's opinion

In our opinion, the financial statements give a true and fair view, in all material respects, of the financial position of **Green Plus Joint Stock Corporation** as at December 31, 2025, as well as the results of its operation and its cash flows for the year then ended. The financial statements are prepared in compliance with the prevailing Vietnamese Accounting Standards, Vietnamese Accounting System and other statutory requirements relevant to the preparation and presentation of the financial statements.

Ho Chi Minh City, April 14, 2026

Moore AISC Auditing & Informatics Services Company Limited

For and on behalf of



Doan Nguyen Minh Tam

Audit Director

Certificate of Audit Practice Registration

No.: 4277-2023-005-1

Ha Nguyen Hoang Nhan

Auditor

Certificate of Audit Practice Registration

No.: 5908-2023-005-1

BALANCE SHEET

As at December 31, 2025

Unit: VND

ASSETS	Code	Notes	Dec. 31, 2025	Jan. 01, 2025
A. CURRENT ASSETS	100		227.632.213.816	401.534.192.482
I. Cash and cash equivalents	110	V.1	651.603.026	13.029.594.958
1. Cash	111		651.603.026	13.029.594.958
2. Cash equivalents	112	-	-	-
II. Short-term financial investments	120		22.000.000.000	50.000.000.000
1. Trading securities	121		-	-
2. Provision for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123	V.2a	22.000.000.000	50.000.000.000
III. Short-term accounts receivable	130		194.558.761.045	316.523.263.703
1. Short-term trade receivables	131	V.3a	38.805.386.726	17.602.153.893
2. Short-term prepayments to suppliers	132	V.4	12.858.652.055	10.470.229.297
3. Short-term intercompany receivables	133		-	-
4. Construction contract-in-progress receivables	134		-	-
5. Receivables from short-term loans	135	V.5	27.650.000.000	-
6. Other short-term receivables	136	V.6a	115.847.508.010	289.021.666.259
7. Provision for short-term doubtful debts	137	V.3,4	(602.785.746)	(570.785.746)
8. Shortage of assets awaiting resolution	139		-	-
IV. Inventories	140	V.8	10.156.374.818	21.107.465.518
1. Inventories	141		10.156.374.818	21.107.465.518
2. Provision for devaluation of inventories	149		-	-
V. Other current assets	150		265.474.927	873.868.303
1. Short-term prepaid expenses	151	V.9a	265.474.927	101.119.093
2. Deductible value added tax	152		-	772.749.210
3. Taxes and other receivables from the State Budget	153		-	-
4. Repurchase and sale of Government's bonds	154		-	-
5. Other current assets	155		-	-

BALANCE SHEET

As at December 31, 2025

Unit: VND

ASSETS	Code	Notes	Dec. 31, 2025	Jan. 01, 2025
B. LONG-TERM ASSETS	200		470.930.958.508	349.918.402.435
I. Long-term accounts receivable	210		591.680.750	556.250.000
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital from sub-units	213		-	-
4. Long-term intercompany receivables	214		-	-
5. Receivables from long-term loans	215		-	-
6. Other long-term receivables	216	V.6b	591.680.750	556.250.000
7. Provision for long-term doubtful debts	219		-	-
II. Fixed assets	220		10.132.923.252	10.775.281.920
1. Tangible fixed assets	221	V.10	7.645.301.648	8.227.664.156
- Cost	222		10.723.000.000	10.723.000.000
- Accumulated depreciation	223		(3.077.698.352)	(2.495.335.844)
2. Finance lease assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.11	2.487.621.604	2.547.617.764
- Cost	228		2.999.808.000	2.999.808.000
- Accumulated amortisation	229		(512.186.396)	(452.190.236)
III. Investment properties	230	V.12	37.953.083.364	58.598.333.360
- Cost	231		42.210.000.000	62.300.000.000
- Accumulated depreciation	232		(4.256.916.636)	(3.701.666.640)
IV. Long-term assets in progress	240		171.326.953.531	29.895.729.610
1. Long-term works in progress	241		-	-
2. Construction in progress	242	V.13	171.326.953.531	29.895.729.610
V. Long-term financial investments	250	V.2b	250.186.174.791	249.664.350.082
1. Investments in subsidiaries	251		60.000.000.000	60.000.000.000
2. Investments in associates, joint-ventures	252		183.000.000.000	183.000.000.000
3. Investments in equity of other entities	253		7.250.000.000	7.250.000.000
4. Provision for decline in the value of long-term investments	254		(63.825.209)	(585.649.918)
5. Held-to-maturity investments	255		-	-
VI. Other non-current assets	260		740.142.820	428.457.463
1. Long-term prepaid expenses	261	V.9b	740.142.820	428.457.463
2. Deferred tax assets	262		-	-
3. Equipment, materials, spare parts	263		-	-
4. Other non-current assets	268		-	-
TOTAL ASSETS	270		698.563.172.324	751.452.594.917

BALANCE SHEET*As at December 31, 2025**Unit: VND*

RESOURCES	Code	Notes	Dec. 31, 2025	Jan. 01, 2025
C. LIABILITIES	300		116.695.410.724	170.800.736.486
I. Current liabilities	310		107.979.372.708	160.771.187.770
1. Short-term trade payables	311	V.14	3.411.551	380.623.214
2. Short-term advances from customers	312		-	1.915.000
3. Taxes and other payables to the State Budget	313	V.15	2.343.061.973	320.489.336
4. Payables to employees	314		181.300	181.299
5. Short-term accrued expenses	315	V.16a	6.805.788.250	61.748.928
6. Short-term intercompany payables	316		-	-
7. Construction contract-in-progress payables	317		-	-
8. Short-term unrealized revenue	318		7.363.636	4.909.091
9. Other short-term payables	319	V.17a	469.628.247	16.347.050.872
10. Short-term borrowings and financial lease liabilities	320	V.18a	97.717.072.922	143.244.967.238
11. Provision for short-term payables	321		-	-
12. Bonus and welfare fund	322	V.19	632.864.829	409.302.792
13. Price stabilisation fund	323		-	-
14. Repurchase and sale of Government's bond	324		-	-
II. Long-term liabilities	330		8.716.038.016	10.029.548.716
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term accrued expenses	333		-	-
4. Inter-company payables for operating capital received	334		-	-
5. Long-term intercompany payables	335		-	-
6. Long-term unrealized revenue	336		-	-
7. Other long-term payables	337		-	-
8. Long-term borrowings and financial lease liabilities	338	V.18b	8.716.038.016	10.029.548.716
9. Convertible bond	339		-	-
10. Preferred shares	340		-	-
11. Deferred tax liabilities	341		-	-
12. Provision for long-term payables	342		-	-
13. Fund for science and technology development	343		-	-

BALANCE SHEET


As at December 31, 2025

Unit: VND

RESOURCES	Code	Notes	Dec. 31, 2025	Jan. 01, 2025
D. OWNERS' EQUITY	400		581.867.761.600	580.651.858.431
I. Owners' equity	410	V.20	581.867.761.600	580.651.858.431
1. Owners' capital	411		540.721.430.000	540.721.430.000
- Ordinary shares with voting rights	411a		540.721.430.000	540.721.430.000
- Preferred shares	411b		-	-
2. Share premium	412		-	-
3. Bond conversion option	413		-	-
4. Owners' other capital	414		-	-
5. Treasury shares	415		-	-
6. Difference upon assets revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		-	-
9. Fund for support of arrangement of enterprises	419		-	-
10. Other funds	420		-	-
11. Undistributed earnings	421		41.146.331.600	39.930.428.431
- Undistributed earnings accumulated to the end of prior year	421a		39.565.128.431	33.947.039.986
- Undistributed earnings in this year	421b		1.581.203.169	5.983.388.445
12. Investment reserve for basic construction	422		-	-
II. Budget sources and other funds	430		-	-
TOTAL RESOURCES	440		698.563.172.324	751.452.594.917

Vinh Long Province, April 14, 2026

PREPARED BY


 Nguyen Thi Ngoc Tuyen

CHIEF ACCOUNTANT


 Nguyen Quoc Viet

GENERAL DIRECTOR


 Le Dinh Phong

INCOME STATEMENT

For the fiscal year ended December 31, 2025

Unit: VND

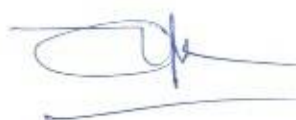
ITEMS	Code	Notes	Year 2025	Year 2024
1. Revenue from goods sold and services rendered	01	VI.1	109.016.081.037	52.248.352.340
2. Revenue deductions	02		-	-
3. Net revenue from goods sold and services rendered	10	VI.2	109.016.081.037	52.248.352.340
4. Cost of sales	11	VI.3	87.925.152.245	41.912.556.947
5. Gross profit (20 = 10 -11)	20		21.090.928.792	10.335.795.393
6. Financial income	21	VI.4	3.760.729.529	6.384.658.889
7. Financial expenses	22	VI.5	5.370.984.979	(1.789.402.987)
<i>In which: interest expenses</i>	23		5.892.809.026	3.676.915.896
8. Selling expenses	25	VI.6	3.553.453.872	3.152.627.079
9. General and administration expenses	26	VI.7	12.900.439.319	9.136.242.136
10. Operating profit (30 = 20 + (21 - 22) - (25 + 26))	30		3.026.780.151	6.220.988.054
11. Other income	31	VI.8	310.794.562	1.447.863.131
12. Other expenses	32	VI.9	692.126.453	801.588.691
13. Other profit (40 = 31 - 32)	40		(381.331.891)	646.274.440
14. Net accounting profit before tax (50 = 30 + 40)	50		2.645.448.260	6.867.262.494
15. Current corporate income tax expenses	51	VI.11	1.064.245.091	883.874.049
16. Deferred corporate income tax expenses	52		-	-
17. Net profit after corporate income tax (60 = 50 - 51 -52)	60		1.581.203.169	5.983.388.445

Vinh Long Province, April 14, 2026

PREPARED BY

CHIEF ACCOUNTANT

GENERAL DIRECTOR


Nguyen Thi Ngoc Tuyen

Nguyen Quoc Viet

Le Dinh Phong

CASH FLOW STATEMENT

(Under indirect method)

For the fiscal year ended December 31, 2025

Unit: VND

ITEMS	Code	Notes	Year 2025	Year 2024
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit before tax	01		2.645.448.260	6.867.262.494
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02	V.10,11,12	1.197.608.664	1.197.608.664
- Provisions	03	VI.5,7	(489.824.709)	(5.466.320.160)
- Gains/losses from foreign exchange differences upon revaluation of monetary assets denominated in foreign currencies	04		(318)	(2.684)
- Gains/losses from investing activities	05		630.135.519	(6.378.749.276)
- Interest expense	06	VI.5	5.892.809.026	3.676.915.896
- Other adjustments	07		-	-
3. Profit from operating activities before changes in working capital	08		9.876.176.442	(103.285.066)
- Increase (-)/ decrease (+) in receivables	09		(33.687.249.566)	(116.124.600.554)
- Increase (-)/ decrease (+) in inventories	10		10.951.090.700	(2.209.645.540)
- Increase (+)/ decrease (-) in payables (excluding interest payables, income tax payables)	11		(8.554.773.914)	16.073.389.176
- Increase (-)/ decrease (+) in prepaid expenses	12		(476.041.191)	233.396.465
- Increase (-)/ decrease (+) in trading securities	13		-	-
- Interest paid	14		(2.552.487.916)	(2.520.466.354)
- Corporate income tax paid	15		(337.275.070)	-
- Other receipts from operating activities	16		-	-
- Other payments on operating activities	17		(141.737.963)	(493.167.000)
Net cash inflows/(outflows) from operating activities	20		(24.922.298.478)	(105.144.378.873)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchases of fixed assets and other long-term assets	21		(2.131.223.921)	(18.100.570.034)
2. Proceeds from disposals of fixed assets and other long-term assets	22		15.700.000.000	-
3. Loans granted, purchases of debt instruments of other entities	23		(49.650.000.000)	-
4. Collection of loans, proceeds from sales of debt instruments of other entities	24		50.000.000.000	-
5. Investments in other entities	25		-	-
6. Proceeds from divestment in other entities	26		43.310.000.000	18.800.000.000
7. Dividends and interest received	27		2.156.935.165	3.093.021.364
Net cash inflows/(outflows) from investing activities	30		59.385.711.244	3.792.451.330

GREEN PLUS JOINT STOCK CORPORATION
CASH FLOW STATEMENT

Form B 03 - DN

(Under indirect method)

For the fiscal year ended December 31, 2025

Unit: VND

ITEMS	Code	Notes	Year 2025	Year 2024
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issue of shares and capital contribution	31		-	-
2. Payments for shares returns and repurchases	32		-	-
3. Proceeds from borrowings	33	IX.1	67.849.397.309	159.238.248.144
4. Repayments of borrowings	34	IX.2	(114.690.802.325)	(50.256.741.306)
5. Payments for finance lease liabilities	35		-	-
6. Dividends and profits paid	36		-	-
Net cash inflows/(outflows) from financing activities	40		(46.841.405.016)	108.981.506.838
Net cash inflows/(outflows) (50 = 20+ 30 + 40)	50		(12.377.992.250)	7.629.579.295
Cash and cash equivalents at the beginning of the year	60		13.029.594.958	5.400.012.979
Effect of foreign exchange differences	61		318	2.684
Cash and cash equivalents at the end of the year (70 = 50+60+61)	70	V.1	651.603.026	13.029.594.958

Vinh Long Province, April 14, 2026

PREPARED BY



Nguyen Thi Ngoc Tuyen

CHIEF ACCOUNTANT



Nguyen Quoc Viet

GENERAL DIRECTOR



Le Dinh Phong

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

I. BUSINESS HIGHLIGHTS**1. Establishment**

Green Plus Joint Stock Corporation (hereinafter referred to as "the Company") is a joint stock company operating under Business Registration Certificate No. 1301009978, first registered on June 01, 2016 and for the 15th changing registration on August 08, 2025 issued by the Department of Finance of Vinh Long Province, the change content is to update the business address.

Structure of ownership: The Company is a joint-stock company.

Stock code: GPC (UPCOM).

Head office: Lot AIV-1, Giao Long Industrial Park Phase 2, Giao Long Commune, Vinh Long Province, Vietnam.

2. Business sector

The Company's business fields are trade and services.

3. Principal activities

The Company's business lines are trading in functional food products and leasing premises.

4. Normal operating cycle

Normal operating cycle of the Company lasts 12 months of the normal fiscal year beginning from January 01 and ending on December 31.

5. Operations in the fiscal year affecting the financial statements

None.

6. Total employees to Dec. 31, 2025: 29 persons (Dec. 31, 2024: 29 persons).**7. Corporate structure****7.1. List of subsidiaries**

As at Dec. 31, 2025, the Company has one (01) directly owned subsidiary:

<i>Name of subsidiary</i>	<i>Principal activities</i>	<i>% of contributed capital</i>	<i>% of ownership</i>	<i>% of voting right</i>
Tien Thinh Organic Corporation	Fertilizer business	85,7%	85,7%	85,7%

7.2. List of associates

As at Dec. 31, 2025, the Company has one (01) associate:

<i>Name of associate</i>	<i>Principal activities</i>	<i>% of contributed capital</i>	<i>% of ownership</i>	<i>% of voting right</i>
International Standard Housing Joint Stock Company	Architectural and related technical consulting	22,9%	22,9%	22,9%

NOTES TO THE FINANCIAL STATEMENTS*For the fiscal year ended December 31, 2025**Unit: VND***7.3. List of affiliated entities without legal status for dependent accounting**

Entities' name	Address
Ho Chi Minh City Branch - Green Plus Joint Stock Corporation	2nd Floor, Green+ Building, No. 73-75 Tran Trong Cung, Tan Thuan Ward, Ho Chi Minh City, Vietnam.
Hanoi Branch - Green Plus Joint Stock Corporation	Room 312, 3rd Floor, VCCI Building, No. 9 Dao Duy Anh Street, Kim Lien Ward, Hanoi City, Vietnam.
Business location - Green Plus Joint Stock Corporation	No. 72, Ham Nghi Street, Thanh Khe Ward, Da Nang City, Vietnam.

8. Disclosure on comparability of information in the Financial Statements

The selection of figures and information need to be presented in the financial statements has been implemented on the principle of comparability among corresponding accounting periods.

II. ACCOUNTING PERIOD AND REPORTING CURRENCY**1. Fiscal year**

The fiscal year is begun on January 01 and ended December 31 annually.

2. Reporting currency

Vietnam Dong (VND) is used as a currency unit for accounting records.

III. ADOPTION OF ACCOUNTING STANDARDS AND POLICIES**1. Applicable Accounting System**

The Company applies Vietnamese Accounting Standards, Vietnamese Corporate Accounting System issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, Circular 53/2016/TT-BTC dated March 21, 2016 amended and supplemented a number of articles of Circular 200/2014/TT-BTC and circulars guiding the implementation of accounting standards of the Ministry of Finance in preparing and presenting financial statements.

2. Disclosure of compliance with Vietnamese Accounting Standards and the Vietnamese Accounting System

The Board of General Directors ensures compliance with the requirements of Vietnamese Accounting Standards and Vietnamese Corporate Accounting Regime issued under Circular No. 200/2014/TT- BTC dated December 22, 2014, Circular No. 53/2016/TT-BTC dated March 21, 2016 amended and supplemented a number of articles of Circular No. 200/2014/TT-BTC as well as circulars guiding the implementation of accounting standards of the Ministry of Finance in preparing and presenting financial statements.

IV. APPLICABLE ACCOUNTING POLICIES**1. Basis of preparation**

Financial statements are made on the basis of accrual accounting (except for information related to cash flows).

NOTES TO THE FINANCIAL STATEMENTS*For the fiscal year ended December 31, 2025**Unit: VND***2. Foreign currency transactions**

Transactions arising in foreign currencies are converted at the exchange rate at the date of the transaction. The balance of monetary items denominated in foreign currencies at the end of the fiscal year are converted at the exchange rate on that date.

Exchange rate differences arising during the year from transactions in foreign currencies are recorded in financial income or financial expenses. Exchange rate differences due to revaluation of monetary items denominated in foreign currencies at the end of the fiscal year after clearing the increase and decrease difference are recorded in financial income or financial expenses.

Principles for determining exchange rates for arising transactions

The exchange rate used to convert transactions arising in foreign currency is the actual exchange rate at the time the transaction occurs. The actual exchange rate for transactions in foreign currency is determined as follows:

Actual exchange rate when foreign currencies are traded (foreign currencies spot contracts, forward contracts, futures contracts, options contracts, swap contracts): exchange rate stated in the foreign currencies trading contract signed between the Company and the bank.

For capital contributions or receipt of capital contributions: foreign currency buying rate of the bank where the Company opens an account to receive capital from investors at the capital contribution date.

For receivables: buying rate of the commercial bank where the Company appoints the customer to pay at the time the transaction arises.

For liabilities: selling exchange rate of the commercial bank where the Company plans to transact at the time the transaction occurs.

For asset purchase transactions or expenses paid immediately in foreign currency (not through accounts payable): buying exchange rate of the commercial bank where the Company makes payment.

All foreign currency transactions arising during the year of foreign currency transactions (foreign currency purchases and sales, capital contributions or receipts, recognition of receivables and payables, asset purchases or expenses paid immediately in foreign currency) are accounted for at the actual exchange rate at the time the transaction occurs.

Principles for determining exchange rates at the end of the fiscal years

- The actual exchange rates upon revaluation of monetary items denominated in foreign currencies, which have been classified as assets, will be the buying rate of the Joint Stock Commercial Bank for Foreign Trade of Vietnam. The buying rate as at December 31, 2025: 26.077 VND/USD.

- The actual exchange rates upon revaluation of monetary items denominated in foreign currencies, which have been classified as liabilities, will be the selling rate stated of the Joint Stock Commercial Bank for Foreign Trade of Vietnam. The selling rate as at December 31, 2025: 26.377 VND/USD.

Principle for determining book rate

When recovering receivables, deposits or payments for payables in foreign currencies, the Company uses specific identification book rate.

When making payment by foreign currencies, the Company uses moving weighted average rate.

3. Principle for determining the effective interest rate used to discount cash flows

The effective interest rate used to discount cash flows of items measured at present value, amortized cost, or recoverable amount is determined based on market interest rates applicable to the borrowings of the entity.

4. Principles for recording cash and cash equivalents

Cash includes cash on hand, demand deposits.

NOTES TO THE FINANCIAL STATEMENTS*For the fiscal year ended December 31, 2025**Unit: VND***5. Principles of accounting for financial investments****Principles of accounting for held-to-maturity investments**

Held-to-maturity investments include: term bank deposits.

Held-to-maturity investments are initially recorded at cost including purchase price and costs related to the investment transaction. After initial receipt, these investments are recorded at their recoverable amount. Interest income from held-to-maturity investments after the purchase date is recorded on the income statement on an accrual basis. Interest earned before the Company holds it is recorded as a deduction from the original price at the time of purchase.

When there is solid evidence that part or all of the investment may not be recoverable and the amount of loss can be reliably determined, the loss is recorded in financial expenses during the period and under direct deduction of investment value.

Principles of accounting for held-to-maturity investments loans

Loans are determined at cost less provisions for doubtful debts. Provision for doubtful debts of loans is established based on the expected level of loss that may occur.

Principles of accounting for held-to-maturity investments in subsidiary, associate

A **subsidiary** is an enterprise controlled by the Parent Company. Control is achieved when the Parent Company has the ability to control the financial and operating policies of the investee enterprise in order to obtain economic benefits from that enterprise's activities.

An **associate** is an enterprise over which the Company has significant influence but not control over the financial and operating policies. Significant influence is the right to participate in making financial and operating policy decisions of the investee enterprise but not to control these policies.

Investments in subsidiary and associate are initially recorded at cost, including the purchase price or capital contribution plus costs directly related to the investment. In case of investment in non-monetary assets, the cost of the investment is recorded according to the fair value of the non-monetary asset at the time of arising.

Dividends and profits of periods before the investment is purchased are accounted for as a decrease in the value of that investment itself. Dividends and profits of periods after the investment is purchased are recorded as revenue. Dividends received in shares are only tracked by the number of additional shares, the value of shares received is not recorded.

Provisions for losses on investments in subsidiary and associate are made when the subsidiary or associate suffer losses at a level equal to the difference between the actual contributed capital of the parties at subsidiary and associate, and the actual equity multiplied by the Company's capital contribution ratio compared to the total actual capital contribution of the parties at the subsidiary, associate.

Principles of accounting for investments in equity instruments of other entities

Investments in equity instruments of other entities include investments in equity instruments but the Company does not have control, joint control or significant influence over the invested party.

Investments in equity instruments of other entities are initially recognised at cost, which includes the purchase price or capital contribution plus direct costs related to investment activities. Dividends and profits of periods before the investment is purchased are accounted for as a decrease in the value of that investment itself. Dividends and profits of periods after the investment is purchased are recorded as revenue. Dividends received in shares are only tracked by the number of additional shares, the value of shares received is not recorded/recorded at par value (except for state-owned companies that comply with current provisions of law).

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

NOTES TO THE FINANCIAL STATEMENTS*For the fiscal year ended December 31, 2025**Unit: VND***5. Principles of accounting for financial investments (cont'd)**

- For investments whose fair value cannot be determined at the time of reporting, provisions are made based on the losses of the investee with the level of provision equal to the difference between the actual contributed capital of the parties at other entities and the actual equity multiplied by the Company's capital contribution ratio compared to the total actual capital contribution of the parties at the other entities.

6. Principles for recording trade receivables and other receivables

Receivables are stated at book value less provisions for doubtful debts.

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

- **Receivables from customers** reflect commercial receivables arising from purchase-sale transactions between the Company and the buyer who is an independent unit of the Company, including receivables from export sales entrusted to other units.

- **Other receivables** reflect non-commercial receivables, not related to purchase-sale transactions.

Provision for doubtful debts is made for each doubtful debt based on the overdue age of the debts or the expected level of loss that may occur, specifically as follows:

- For overdue receivables: Based on the number of days past due of the principal repayment in accordance with the original debt agreement (excluding any extensions agreed between the parties).

- For receivables that are not overdue but are unlikely to be recovered: base on the expected level of loss to set up provisions.

Increases, decreases in provision for doubtful debt balances that need to be appropriated at the end of the fiscal year are recorded in the general and administration expenses.

7. Principles for recording inventories

Inventories are stated at the lower of cost and net realizable value.

The original cost of inventory is determined as follows:

- **Raw materials and goods:** includes purchasing costs and other directly related costs incurred to bring inventory to its current location and condition.

- **Cost of production and business in progress:** only includes the cost of main raw materials.

Method of calculating inventories' value: First In, First Out (FIFO).

Method of accounting for the inventories: Perpetual method.

Method for making provisions for devaluation of inventory (if any): Provision for devaluation of inventory is established for each inventory items whose original price is greater than its net realizable value. Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to consume them.

Increases, decreases in the balances of provision for devaluation of inventory that need to be appropriated at the end of the fiscal year are recorded in cost of goods sold.

8. Principles for recording fixed assets**8.1. Principles for recording tangible fixed assets**

Tangible fixed assets are stated at original cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises all expenditures of bringing the asset to its working condition and location for its intended use. Expenditures incurred beyond their originally assessed standard of performance are capitalised as an additional cost of tangible fixed assets when they have resulted in an increase in the future economic benefits expected to be obtained from the use of those tangible fixed assets. The expenditures which do not meet the above conditions are charged to the expenses in the period.

When the tangible fixed assets are sold or disposed, their original costs and the accumulated depreciation which have been written off and any gain or loss from disposal of assets are recorded in income or expenses in the period.

NOTES TO THE FINANCIAL STATEMENTS*For the fiscal year ended December 31, 2025**Unit: VND***8.1. Principles for recording tangible fixed assets (cont'd)***Tangible fixed assets purchased*

The original cost of purchased tangible fixed assets shall consist of the purchase price (less (-) trade discounts or reduction), taxes (excluding taxes to be refunded) and relevant expenses calculated to the time when such fixed assets are put into operation such as fees for installation and trial operation of fixed assets; specialists and other direct costs.

Fixed assets which are buildings, structures attached to land use right, the value of land use right is computed separately and recorded as intangible fixed assets.

8.2. Principles for recording intangible fixed assets

Intangible fixed assets are recorded at the original cost less (-) the accumulated amortisation. The original cost of intangible fixed assets includes all costs that the Company must incur to acquire fixed assets up to the time of putting such assets into a state of readiness for use. Expenses related to intangible fixed assets incurred after initial recognition are recognized as production and business expenses in the period unless these expenses are associated with a specific intangible fixed asset and increase the economic benefits from these assets.

When intangible fixed assets are sold or liquidated, the original cost and accumulated amortisation are wiped out and profits, losses arising from liquidation are recorded in income or expenses in the year.

Determination of original costs of intangible fixed assets:

Land use rights

Land use rights are all actual expenses the Company has paid that are directly related to used land, including: money spent to have land use rights, costs for compensation and site clearance, site leveling, registration fees, etc. When the land use rights are purchased along with houses and architectural objects on the land, the value of land use rights is determined separately and recorded as intangible fixed assets.

8.3. Method of depreciating and amortising fixed assets

Depreciation is charged to write off the cost of fixed assets on a straight line basis over their estimated useful lives. Useful life means the duration in which the tangible fixed assets produce their effect on production and business.

The estimated useful life for assets is as follows:

Buildings and structures 40 years

Transportation and facilities 10 years

Land use rights with a limited term are amortized in accordance with the land allocation period (50 years).

9. Principles for recording construction in progress

Construction in progress costs reflect costs directly related, in accordance with the Company's accounting policies, to assets under construction, acquisition, machinery and equipment being installed to serve production, lease and management purposes as well as costs related to ongoing repairs of fixed assets. These assets are recorded at cost and are not depreciated.

These costs are capitalised as an additional cost of asset when the works have been completed, the works have been finalized, the asset is handed over and ready for use.

NOTES TO THE FINANCIAL STATEMENTS*For the fiscal year ended December 31, 2025**Unit: VND***10. Principles for recording and depreciating investment properties**

Principles for recording investment property: Investment property is the right to use land, a house, a part of a house or infrastructure owned or financially leased by the Company being used for making profit from renting or waiting for price increase. Investment property is stated at cost less accumulated depreciation.

Original cost of investment property: All expenses that the Company has to spend or the fair value of the amounts given in exchange to acquire investment property up to the time of purchase or complete construction of that investment property.

Expenditure incurred subsequent to initial recognition of investment properties is recognised in profit or loss in the period incurred, unless it is probable that the expenditure will enhance the future economic benefits of the asset beyond its originally assessed performance, in which case it is capitalised to the carrying amount of the investment property.

Investment property used for lease: depreciation is recorded using the straight-line method over the estimated useful life of the investment property.

The estimated useful lives of investment properties used for lease are as follows:

<i>Buildings and structures</i>	<i>40 years</i>
---------------------------------	-----------------

Investment property held for price increase is not depreciated. In cases where there is solid evidence that investment property held for price increase has devalued compared to its market value and the devaluation amount can be determined reliably, then investment property held for price increase is recorded as a decrease in original cost and the loss is recognised in the cost of goods sold.

11. Principles for recording prepaid expenses

Prepaid expenses at the Company include actual expenses that have been incurred but are related to business results of many accounting periods. Method of allocating prepaid expenses: The calculating and allocating of prepaid expenses to business operating expenses of each period are according to the straight-line method.

The Company's prepaid expenses include the following expenses:

Tools and supplies: Tools and supplies already put into use are allocated to expenses according to the straight-line method with an allocation period of no more than 36 months.

Insurance expense: Fire insurance, property insurance that businesses buy and pay at once for many accounting periods.

12. Principles for recording liabilities

Liabilities are recognised for amounts to be paid in the future for goods and services received. Liabilities are recognised based on reasonable estimates of the amount payable.

The classification of payables as trade payables, accrued expenses, internal payables and other payables is carried out according to the following principles:

- Trade payables reflect payables arising from purchases of goods, services, assets and the seller is an independent unit of the Company, including payables upon import through the trustee.
- Other payables reflect non-commercial payables, not related to transactions of buying, selling or providing with goods and services.

13. Principles for recording borrowings

Borrowings are total amounts the Company owes to banks and other objects (excluding borrowings under the form of bond or preferred stock issuance which require the issuer to repurchase at a certain time in the future).

Borrowings are monitored in detail according to creditor, agreement and borrowed asset.

NOTES TO THE FINANCIAL STATEMENTS*For the fiscal year ended December 31, 2025**Unit: VND***14. Principles for recording and capitalising borrowing costs**

Principles for recording borrowing costs: Borrowing costs include loan interest and other costs incurred directly related to loans. Borrowing costs are recorded as expenses when incurred.

In cases where borrowing costs are directly related to construction investment or production of unfinished assets that need a long enough period of time (over 12 months) to be put into use for the intended purpose or sold, then these borrowing costs are capitalised. For separate loans serving the construction of fixed assets, investment property, the interest is capitalised even if the construction period is less than 12 months. Income arising from the temporary investment of loans is recorded as a decrease in the cost of the relevant assets.

15. Principles for recording accrued expenses

Accrued expenses reflect amounts payable for goods and services received from the seller or provided to the buyer but not yet paid due to lack of invoices or insufficient accounting documents and amounts payable to employees in terms of vacation wages, production and business expenses that must be accrued.

16. Principles for recording unearned revenue

Unearned revenue is the revenue which will be recorded in correspondence with the obligations that the Company must perform in one or more following accounting periods.

Unearned revenue include amounts of customers paid in advance for one or many accounting periods for asset lease. Method of allocating unearned revenue is on the principle of conformity with obligations that the Company will perform in next one or several accounting periods.

17. Principles for recording owner's equity**Owner's contributed capital**

Owner's contributed capital is recorded according to the actual amount of capital contributed by shareholders.

Principles for recording undistributed profit

Profit after corporate income tax is distributed to shareholders after setting up funds according to the Charter of the Company as well as the provisions of law and approved by the General Meeting of Shareholders.

The distribution of profits to shareholders which takes into account non-monetary items included in undistributed after-tax profits may affect cash flow and ability to pay dividends such as profits due to revaluation of assets contributed as capital, profits due to revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recorded as liabilities when approved by the General Meeting of Shareholders.

18. Principles and method for recording revenue and other income**Revenue from goods sold**

Sales revenue is recognized when the following five (5) conditions are simultaneously met: 1. The enterprise has transferred most of the risks and benefits associated with ownership of the product or goods to the buyer; 2. The enterprise no longer holds the right to manage the goods as the owner of the goods or the right to control the goods; 3. Revenue is measured with relative certainty. When the contract stipulates that the buyer has the right to return the purchased products or goods under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer is not entitled to return the products and goods (except in cases where customers have the right to return goods in the form of exchange for other goods or services); 4. The enterprise receives or will receive economic benefits from the sales transaction; 5. Costs related to sales transactions can be identified.

NOTES TO THE FINANCIAL STATEMENTS*For the fiscal year ended December 31, 2025**Unit: VND***18. Principles and method for recording revenue and other income (cont'd)****Revenue from service rendered**

Revenue from a service rendered is recognised when the outcome of that transaction can be determined reliably. In case the service is performed in many periods, the revenue recognised in the period is based on the results of the work completed at the end of the accounting period.

The results of a service rendered are determined when all four (4) conditions are met: 1. Revenue can be determined with relative certainty. When the contract stipulates that the buyer is entitled to return the purchased services under specific conditions, revenue is recognised only when those specific conditions no longer exist and the buyer is not entitled to return the purchased services; 2. Economic benefits from the transaction providing that service can be obtained; 3. The work completed at the end of the accounting period can be determined; 4. The costs incurred for the transaction and the costs to complete the service provision transaction can be determined.

Financial income

Financial income is recognised when two conditions are simultaneously satisfied: 1. It is possible to gain benefits from that transaction; 2. Revenue is determined with relative certainty.

Financial income includes: interest, dividends, shared profits and other financial income of the enterprise.

Interest is recognised on an accrual basis, determined on the balance of deposit accounts and the actual interest rate of each period.

When an amount which has been recorded as an income becomes irrecoverable, such irrecoverable or uncertainly recoverable amount must be recorded as expense incurred in the period, rather than reducing revenue.

19. Principles and method of recording cost of sales

Cost of sales are the cost of products, goods, services during the period. The cost of sales is recorded at the date the transaction incurs or likely to incur in the future, regardless of whether payment has been made. The cost of sales and revenue shall be recorded simultaneously on matching principles. Expenses exceeding normal consumption level are recorded immediately to the cost of sales on conservatism principle.

20. Principles and method for recording financial expenses

Financial expenses include expenses or loss related to the financial investment, borrowing cost; Provision for devaluation of financial investment, loss from foreign exchange and other financial expenses.

Financial expenses are recorded in details by their content and determined reliably when there are sufficient evidences on these expenses.

21. Principles and methods for recording current corporate income tax expenses

Corporate income tax includes current corporate income tax expense incurred during the year which serves as the basis for determining the after-tax operating results of the Company for the current fiscal year.

Current income tax is a tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustment of temporary differences between tax and accounting, non-deductible expenses as well as adjustment of non-taxable income and transferred losses.

The tax payable to the State budget will be finalised with the tax office. Difference between the tax payable specified in the book and the tax amounts under finalisation will be adjusted when the tax finalisation has been issued by the tax office.

The Company applies a corporate income tax rate of 20% for the year.

NOTES TO THE FINANCIAL STATEMENTS*For the fiscal year ended December 31, 2025**Unit: VND***22. Financial instruments****Initial recognition****Financial assets**

According to Circular No. 210/2009/TT-BTC dated November 06, 2009 (Circular No. 210), financial assets are classified properly, for the purpose of presentation in the financial statements, into the financial assets which are stated at fair value through the Income Statement, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The Company decides to classify these assets at the date of initial recognition.

At the date of initial recognition, the financial assets are recognised at cost plus transaction cost that are directly attributable to the acquisition of the financial assets.

Financial assets of the Company comprise cash, short-term deposits, trade receivables and other receivables, short-term financial investments.

Financial liabilities

According to Circular 210, financial liabilities are classified properly, for the purpose of presentation in the financial statements, into the financial liabilities which are stated at fair value through the Income Statement, financial liabilities determined on amortised cost basis. The Company decides to classify these liabilities at the date of initial recognition.

At the date of initial recognition, the financial liabilities are recognised at cost plus transaction cost that are directly attributable to the acquisition of the financial liabilities.

Financial liabilities of the Company comprise trade payables, other payables, borrowings and liabilities.

Re-measurements after initial recognition

Currently, there are no requirements for the re-measurement of the financial instruments after initial recognition.

Offsetting

Financial assets and financial liabilities are offset and the net amount reported in the report on financial position if, and only if, there is a currently enforceable legal right to offset the financial assets against financial liabilities or vice-versa and there is an intention to settle on a net basis or to realize the assets and settle the liability simultaneously.

23. Related parties

(i) Enterprises that control, or are controlled directly or indirectly through one or more intermediaries, or are under joint control with the reporting enterprise (including parent companies, subsidiaries, subsidiaries of the same group);

(ii) Associate companies;

(iii) Individuals with direct or indirect voting rights in reporting enterprises that lead to significant influence over these enterprises, including close family members of these individuals. Close family members of an individual are those who can control or be controlled by that person when dealing with a business such as: Father, mother, spouses, children, siblings;

(iv) Key management employees have the rights and responsibilities for planning, managing and controlling the activities of the reporting enterprise, including leaders and management staff of the company and close family members of these individuals;

(v) Enterprises where the individuals mentioned in case (iii) or case (iv) directly or indirectly hold an important part of the voting rights or through this, that person can have a significant impact on the business. This includes businesses that are owned by the directors or major shareholders of the reporting enterprise and businesses that share a key member of management with the reporting enterprise.

In considering each relationship between related parties, it is necessary to pay attention to the nature of the relationship, not just the legal form of those relationships.

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE BALANCE SHEET

1. Cash and cash equivalents	Original currency	Dec. 31, 2025	Jan. 01, 2025
Cash		651.603.026	13.029.594.958
Cash on hand		35.530.439	143.678.007
Demand deposits		616.072.587	12.885.916.951
- VND		615.836.851	12.885.123.817
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam		598.328.411	12.870.761.051
+ Other banks		17.508.440	14.362.766
- USD	9,04 USD	235.736	793.134
Total		651.603.026	13.029.594.958

2. Financial investments (See Page 43 to 46)

3. Trade receivables	Dec. 31, 2025		Jan. 01, 2025	
	Amount	Provision	Amount	Provision
a. Short-term	38.805.386.726	(570.785.746)	17.602.153.893	(570.785.746)
Green Plus Pharmacy and Clinic Management Joint Stock Company (*)	25.978.296.180	-	14.653.226.180	-
Health Gift Joint Stock Company	7.970.602.000	-	-	-
Others	4.856.488.546	(570.785.746)	2.948.927.713	(570.785.746)
Total	38.805.386.726	(570.785.746)	17.602.153.893	(570.785.746)
b. Related parties				
Green Plus Pharmacy and Clinic Management Joint Stock Company (*)	25.978.296.180	-	14.653.226.180	-
Charity Fund for Quality of Life	-	-	2.179.764.000	-
Total	25.978.296.180	-	16.832.990.180	-

(*) Of the total balance, overdue receivables of VND 3.403.226.180 have been fully recovered as at the date of issuance of these financial statements.

4. Short-term prepayments to suppliers	Dec. 31, 2025		Jan. 01, 2025	
	Amount	Provision	Amount	Provision
Cao Gia Phat Investment and Contruction Corporation (*)	10.866.800.000	-	9.866.800.000	-
Green Portal Corporation	650.000.000	-	390.000.000	-
Others	1.341.852.055	(32.000.000)	213.429.297	-
Total	12.858.652.055	(32.000.000)	10.470.229.297	-

(*) The advance payment is equivalent to 30% of the value of Construction Contract No. 01/2024/HĐTCXD/CGP-GREEN, construction of a functional food factory, according to the package: Construction - phase 2, at Lot AIV-1, Giao Long Industrial Park phase 2, Giao Long Commune, Vinh Long Province.

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

5. Receivables from short-term loans	Dec. 31, 2025		Jan. 01, 2025	
	Amount	Provision	Amount	Provision
Green Portal Corporation (*)	27.650.000.000	-	-	-
Total	27.650.000.000	-	-	-

(*) A loan granted under Loan Agreement No. 01/2025/HDV dated December 30, 2025, bearing interest at 8,8% per annum with a term of 9 months. The loan was approved by the Board of Management in accordance with Minutes of Meeting No. 80/2025/GPC/BB-HĐQT dated December 15, 2025.

6. Other receivables	Dec. 31, 2025		Jan. 01, 2025	
	Amount	Provision	Amount	Provision
a. Short-term	115.847.508.010	-	289.021.666.259	-
Interest receivable on term deposits	530.326.575	-	1.927.397.259	-
Advances investment in resort and healthcare real estate projects (1)	17.600.000.000	-	37.300.000.000	-
Advances for investment project implementation (2)	19.740.000.000	-	25.300.770.000	-
Advances for research on new product (3)	77.905.227.435	-	40.880.499.000	-
Receivables from individual capital contribution transfer	-	-	43.310.000.000	-
Other advances	69.000.000	-	3.000.000	-
Deposits	-	-	140.300.000.000	-
+ Mr. Dang Duc Thanh	-	-	140.300.000.000	-
Other receivables	2.954.000	-	-	-
b. Long-term	591.680.750	-	556.250.000	-
Deposits	591.680.750	-	556.250.000	-
Total	116.439.188.760	-	289.577.916.259	-
c. Related parties				
+ Mr. Tran Cong Loc	17.666.000.000	-	17.600.000.000	-
+ Ms. Dang Thi Minh Tuyet	19.740.000.000	-	25.300.770.000	-
+ Mr. Dang Duc Thanh	-	-	140.300.000.000	-
+ Mr. Nguyen Minh Cuong	-	-	19.700.000.000	-
+ Mr. Dang Thanh Son	-	-	22.900.000.000	-
+ Mr. Hang Nhat Quang	-	-	11.610.000.000	-
+ Mr. Dang Duc Trung	-	-	8.800.000.000	-
Total	37.406.000.000	-	246.210.770.000	-

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

6. Other receivables (cont'd)

(1) Advance payment for the investment plan of the project "Japanese Medical Resort and Vietnam Lingzhi Mushroom Museum" in Vinh Long Province under Decision No. 0101/QĐ-CT.HĐQT dated January 30, 2024. As at the date of preparation of these financial statements, the Company has fully recovered this advance.

(2) Advance payment for the acquisition of equity interests in companies specialized in cultivating valuable medicinal plants such as Ngoc Linh ginseng and Lingzhi mushrooms, under the Board of Management' Meeting Minutes No. 144/2024/GPC/BBH-HĐQT dated December 24, 2024. As at the date of preparation of these financial statements, the Company has fully recovered this advance.

(3) Advance for research and development of 40 products from Wisconsin ginseng under Decision No. 45/2023/GPC/QĐ-HĐQT dated September 04, 2023, and according to the progress report on the product development program from U.S. ginseng updated to August 01, 2025.

Pursuant to the Board of Management' Decision No. 80/2025/GPC/QĐ-HĐQT dated December 15, 2025, the Company is revising its product development direction and strategy and has discontinued the development of products that are no longer aligned with its strategic objectives. As at the date of preparation of these financial statements, the individuals mentioned above have reimbursed an amount of VND 51.805.227.435.

For products currently in the research and testing phase, they have already received product registration certificates and are producing commercial batches for market consumption, such as: instant ginseng powder, special ginseng powder, Wisconsin ginseng lozenges, Wisconsin ginseng G-Plus tablets, ginseng with turmeric and honey, American ginseng extract, and several types of Wisconsin ginseng wine.

Other receivables No. (1), (2) and (3) are secured by the assets of shareholders in accordance with the Commitment Letter dated March 26, 2026.

7. Doubtful debts - Provision for doubtful debts (See page 47)**8. Inventories**

	Dec. 31, 2025		Jan. 01, 2025	
	Amount	Provision	Amount	Provision
Raw materials	-	-	240.000	-
Works in progress	-	-	23.000.000	-
Merchandises	10.156.374.818	-	21.084.225.518	-
Total	10.156.374.818	-	21.107.465.518	-

Value of obsolete, impaired, or quality-deteriorated inventory that is not sellable: None.

9. Prepaid expenses

	Dec. 31, 2025	Jan. 01, 2025
a. Short-term prepaid expenses	265.474.927	101.119.093
Tools and supplies used	194.629.938	41.056.164
Insurance expenses	37.110.189	43.039.336
Other expenses	33.734.800	17.023.593
b. Long-term prepaid expenses	740.142.820	428.457.463
Tools and supplies used	46.662.021	21.199.843
Wisconsin Ginseng Center	36.900.000	139.537.907
Ginseng wine research and development costs	420.138.894	-
Other expenses	236.441.905	267.719.713
Total	1.005.617.747	529.576.556

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

10. Tangible fixed assets

Items	Buildings & structures	Transportation	Total
Original cost			
Opening balance	6.532.500.000	4.190.500.000	10.723.000.000
Closing balance	6.532.500.000	4.190.500.000	10.723.000.000
Accumulated depreciation			
Opening balance	1.088.750.000	1.406.585.844	2.495.335.844
Charge for the year	163.312.500	419.050.008	582.362.508
Closing balance	1.252.062.500	1.825.635.852	3.077.698.352
Net book value			
Opening balance	5.443.750.000	2.783.914.156	8.227.664.156
Closing balance	5.280.437.500	2.364.864.148	7.645.301.648

* The remaining value of tangible fixed assets pledged, mortgaged as loan security: VND 5.280.437.500.

* Ending costs of tangible fixed assets—fully depreciated but still in use: None.

11. Intangible fixed assets

	Land use rights	Total
Original cost		
Opening balance	2.999.808.000	2.999.808.000
Closing balance	2.999.808.000	2.999.808.000
Accumulated amortization		
Opening balance	452.190.236	452.190.236
Charge for the year	59.996.160	59.996.160
Closing balance	512.186.396	512.186.396
Net book value		
Opening balance	2.547.617.764	2.547.617.764
Closing balance	2.487.621.604	2.487.621.604

* The remaining value of intangible fixed assets pledged, mortgaged as loan security: VND 2.487.621.604.

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

12. Increases, decreases in investment properties

Items	Opening balance	Increase	Decrease	Closing balance
a. Investment properties for lease (1)				
Original cost	22.210.000.000	-	-	22.210.000.000
<i>Infrastructures</i>	22.210.000.000	-	-	22.210.000.000
Accumulated depreciation	3.701.666.640	555.249.996	-	4.256.916.636
<i>Infrastructures</i>	3.701.666.640	555.249.996	-	4.256.916.636
Net book value	18.508.333.360	-	-	17.953.083.364
<i>Infrastructures</i>	18.508.333.360	-	-	17.953.083.364
b. Investment properties held for waiting for price increase (2)				
Original cost	40.090.000.000	-	20.090.000.000	20.000.000.000
<i>Housing and land use rights</i>	40.090.000.000	-	20.090.000.000	20.000.000.000
Loss due to impairment	-	-	-	-
<i>Housing and land use rights</i>	-	-	-	-
Net book value	40.090.000.000	-	20.090.000.000	20.000.000.000
<i>Housing and land use rights</i>	40.090.000.000	-	20.090.000.000	20.000.000.000
Total	58.598.333.360	-	20.090.000.000	37.953.083.364

* The remaining value of investment properties pledged, mortgaged as loan security as at December 31, 2025 is VND 37.953.083.364.

(1) The investment property for lease is the 2nd floor of HAGL Lake View building, 72 Ham Nghi, Thanh Khe Ward, Da Nang. The Company has signed an addendum to extend the lease contract, the lease term is 01 years from November 01, 2025 and ends on October 31, 2026.

(2) The investment property waiting for price increase is the currently unleased part of the 2nd floor of HAGL Lake View building, 72 Ham Nghi, Thanh Khe Ward, Da Nang with the value of VND 20.000.000.000.

Present the fair value of investment property

The fair value of the investment property has not been formally assessed and determined as at December 31, 2025. However, based on the actual leasing situation and the market price of adjacent land, the Board of General Directors of the Company believes that the market value of the investment property is greater than the remaining value as at this date.

Income and expenses related to rental investment property are as follows

	Year 2025	Year 2024
Income from leasing activities	63.818.183	82.545.456
Direct expenses related to generating leasing income	9.661.092	10.655.999

Future lease payments to be received are presented in Note X.1.

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

13. Construction in progress

	Jan. 01, 2025	Expenses incurred in the year	Transfer into fixed assets in the year	Dec. 31, 2025
Functional food factory (*)	29.798.596.308	1.131.223.921	-	30.929.820.229
Acquisition of assets	-	140.300.000.000	-	140.300.000.000
+ Transfer of land use rights (**)	-	140.300.000.000	-	140.300.000.000
Others	97.133.302	-	-	97.133.302
Total	29.895.729.610	141.431.223.921	-	171.326.953.531

(*) The functional food factory project with a capacity of 17.000 products/year, built at Giao Long Industrial Park, phase 2, Vinh Long Province, has completed the construction package - phase 1, building an office building and other items. As at the date of preparation of these financial statements, the project has been temporarily suspended pending completion of procedures relating to the environmental permit, adjustment of project objectives, and restructuring of financing arrangements. As at December 31, 2025, capitalised borrowing costs amounted to VND 1.025.674.923.

(**) The transfer of the real estate located at 259 Tran Xuan Soan, Tan Hung Ward, Ho Chi Minh City, pursuant to Transfer Agreement No. 0103/GPC/TTCN-2024 dated March 26, 2024 and the related transfer contracts between the Company and Mr. Dang Duc Thanh (Chairman of the Board of Management) and his spouse, was approved by the General Meeting of Shareholders under Resolution No. 22/2024/GPC/NQ-DHDCD dated March 06, 2024. As at the date of preparation of these financial statements, the Company has received handover of the property and the related documentation. However, the transfer has not yet been completed as the relevant legal procedures are still in progress.

This property is being used as collateral for a loan of Tien Thinh Organic Corporation (a subsidiary).

14. Short-term trade payables

	Dec. 31, 2025		Jan. 01, 2025	
	Amount	Amount to be able to pay	Amount	Amount to be able to pay
Investment Newspaper Representative Office in Ho Chi Minh City	-	-	127.627.500	127.627.500
Others	3.411.551	3.411.551	252.995.714	252.995.714
Total	3.411.551	3.411.551	380.623.214	380.623.214

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

15. Taxes and payables to the State Budget

	Jan. 01, 2025	Amount payable/deducted during the year	Amount actually paid/deducted during the year	Dec. 31, 2025
Payables				
VAT on local sale	-	5,451,233.008	4,083,134.345	1,368,098.663
VAT on import	-	138,340.900	138,340.900	-
Import, export taxes	-	30,101.750	30,101.750	-
Corporate income tax	125,275.070	1,064,245.091	337,275.070	852,245.091
Personal income tax	195,214.266	549,611.224	622,107.271	122,718.219
Land and housing taxes	-	8,118.756	8,118.756	-
Other fees, duties and obligations	-	8,000.000	8,000.000	-
Total	320,489.336	7,249,650.729	5,227,078.092	2,343,061.973

Describe how to determine taxes, fees, and charges payable

Value added tax

The Company pays value added tax using the deduction method. Value added tax rates are as follows:

	Tax rate
- Fertilizers (*)	5%
- American Wisconsin Ginseng, Lingzhi Mushrooms (*)	5%
- Other goods and services	10%

(*) According to the provisions of Clause 2, Article 9 of the Law on Value Added Tax 2024 effective from July 01, 2025, fertilizer, American Wisconsin Ginseng, Lingzhi Mushrooms will be subject to a tax rate of 5%.

During the year, the Company was entitled to a reduction in VAT for certain goods and services from 10% to 8% in accordance with Decree No. 180/2024/NĐ-CP, effective from January 01, 2025 to June 30, 2025, and Decree No. 174/2025/NĐ-CP, effective from July 01, 2025 to December 31, 2026.

Import, export taxes

The Company declares and pays according to the Customs' notice.

Corporate income tax

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

Tax on land and house

Land rent is paid according to the tax authority's notice.

Other taxes

The Company declares and pays as statutorily required

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

16. Accrued expenses	Dec. 31, 2025	Jan. 01, 2025
a. Short-term	6.805.788.250	61.748.928
Loan interests	4.468.203.196	-
Research and development expenses	2.300.000.000	-
Other expenses	37.585.054	61.748.928
Total	6.805.788.250	61.748.928
b. Related parties (*)		
Tien Thinh Organic Corporation	806.063.771	-
International Standard Housing Joint Stock Company	3.662.139.425	-
Total	4.468.203.196	-

(*) As at the date of preparation of these financial statements, the Company has fully settled all interest payable to related parties.

17. Other payables	Dec. 31, 2025	Jan. 01, 2025
a. Short-term		
Short-term deposits received	465.800.000	465.800.000
Borrowings payables	-	14.780.700.000
Interest expenses	-	1.088.340.932
Other payables	3.828.247	12.209.940
Total	469.628.247	16.347.050.872
b. Related parties		
Tien Thinh Organic Corporation	-	14.780.700.000
International Standard Housing Joint Stock Company	-	1.088.340.932
Total	-	15.869.040.932

18. Borrowings and financial lease liabilities	Dec. 31, 2025		Jan. 01, 2025	
	Amount	Amount to be able to pay	Amount	Amount to be able to pay
a. Short-term	97.717.072.922	97.717.072.922	143.244.967.238	143.244.967.238
- JSC Bank for Foreign Trade of Vietnam - Saigon Cho Lon Branch (1)	23.647.194.950	23.647.194.950	26.994.110.431	26.994.110.431
- Saigon Bank For Industry And Trade - Binh Chanh Branch	-	-	7.991.011.563	7.991.011.563
- Current portion of long-term borrowings - JSC Bank for Foreign Trade of Vietnam - Saigon Cho Lon Branch (2)	1.494.177.972	1.494.177.972	1.674.845.244	1.674.845.244
- Tien Thinh Organic Corporation (3)	21.140.700.000	21.140.700.000	-	-
- International Standard Housing JSC (4)	51.435.000.000	51.435.000.000	106.585.000.000	106.585.000.000

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

18. Borrowings and financial lease liabilities (cont'd)

	Dec. 31, 2025		Jan. 01, 2025	
	Amount	Amount to be able to pay	Amount	Amount to be able to pay
b. Long-term	8.716.038.016	8.716.038.016	10.029.548.716	10.029.548.716
- JSC Bank for Foreign Trade of Vietnam - Saigon Cho Lon Branch (2)	8.716.038.016	8.716.038.016	10.029.548.716	10.029.548.716
Total	106.433.110.938	106.433.110.938	153.274.515.954	153.274.515.954

Present detailed information about each loan

Notes on borrowings from banks

(1) JSC Bank for Foreign Trade of Vietnam – Sai Gon Cho Lon Branch under the following short-term loan agreement:

Loan contract under the limit No. 001B25 và No. 002B25 dated March 10, 2025:

- *Loan purpose: Supplementing working capital;*
- *Principal and interest repayment period: from June 17, 2026 to September 30, 2026;*
- *Interest rate: 6,5% - 6,8%/year;*
- *Form of security:*
 - + *All assets being constructions on land to be formed in the future relating to the dietary supplement manufacturing plant project, located at Land Lot No. 653, Map Sheet No. 5, Giao Long Commune, Vinh Long Province;*
 - + *Land use rights relating to Land Lot No. 653, Map Sheet No. 5, Giao Long Commune, Vinh Long Province;*
 - + *Level 2 – Bau Thac Gian High-end Commercial Apartment Complex, Ham Nghi Street, Thanh Khe Ward, Da Nang City.*

(2) Long-term loans and current portion of long-term loans from JSC Bank for Foreign Trade of Vietnam – Sai Gon Cho Lon Branch under the following loan agreements:

Loan contract under the limit No. 335C22 dated on October 05, 2022:

- *Loan purpose: Payment for construction of functional food factory;*
- *Principal and interest repayment period: from January 26, 2023 to October 26, 2032;*
- *Interest rate: 10,4% - 11,2%/year;*
- *Form of security:*
 - + *Land use rights and assets attached to land at plot No. 653, map sheet No. 5 in Giao Long Commune, Vinh Long Province;*
 - + *Land use rights and assets attached to land at the 2nd floor of HAGL Lake View building, 72 Ham Nghi, Thanh Khe Ward, Da Nang City;*
 - + *Mortgage contract Debt collection agreement No. 030/NHNT-KH/TC/20 dated on January 03, 2020.*

Notes on borrowings from related parties

(3) Short-term loan of Tien Thinh Organic Corporation under the following loan agreement:

Loan Contract No. 02/HĐV/TT dated July 01, 2025:

- *Loan purpose: To supplement working capital;*
- *Loan term: 12 months, from July 01, 2025 to June 30, 2026;*
- *Interest rate: 6,5%/year.*

As at the date of preparation of these financial statements, the Company has fully settled this loan.

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

18. Borrowings and financial lease liabilities (cont'd)

(4) Short-term loan of International Standard Housing JSC under the following loan agreement:

Loan Contract dated June 10, 2024 and attached Loan Contract Appendices:

- *Loan purpose: To supplement working capital;*
- *Loan term: from June 10, 2024 to April 10, 2026;*
- *Interest rate: 4,2%/year.*

As at the date of preparation of these financial statements, the Company has fully settled this loan.

19. Bonus and welfare fund	Year 2025	Year 2024
Opening balance	409.302.792	81.347.594
Increase due to provision from profit	239.300.000	821.122.198
Disbursement of funds	(15.737.963)	(493.167.000)
Closing balance	<u>632.864.829</u>	<u>409.302.792</u>

20. Owners' equity

a. Comparison schedule for changes in Owner's Equity

Items	Owners' Equity	Share premium	Retained earnings	Total
Balance as at Jan. 01, 2024	415.940.000.000	97.564.000.000	62.136.592.184	575.640.592.184
Capital increase from dividend	124.781.430.000	(97.564.000.000)	(27.217.430.000)	-
Profit	-	-	5.983.388.445	5.983.388.445
Welfare Fund	-	-	(821.122.198)	(821.122.198)
Board Remuneration	-	-	(151.000.000)	(151.000.000)
Balance as at Dec. 31, 2024	<u>540.721.430.000</u>	<u>-</u>	<u>39.930.428.431</u>	<u>580.651.858.431</u>
Balance as at Jan. 01, 2025	540.721.430.000	-	39.930.428.431	580.651.858.431
Profit	-	-	1.581.203.169	1.581.203.169
Welfare Fund	-	-	(239.300.000)	(239.300.000)
Board Remuneration	-	-	(126.000.000)	(126.000.000)
Balance as at Dec. 31, 2025	<u>540.721.430.000</u>	<u>-</u>	<u>41.146.331.600</u>	<u>581.867.761.600</u>

b. Owners' equity	Number of shares	Percentage of shareholding	Dec. 31, 2025	Jan. 01, 2025
Mr. Dang Duc Thanh	15.600.000	28,85%	156.000.000.000	156.000.000.000
Ms. Nguyen Thi Thanh Loan	7.800.000	14,43%	78.000.000.000	78.000.000.000
Others	30.672.143	56,72%	306.721.430.000	306.721.430.000
Total	<u>54.072.143</u>	<u>100,00%</u>	<u>540.721.430.000</u>	<u>540.721.430.000</u>

c. Capital transactions with owners and distribution of dividends, profits	Year 2025	Year 2024
Owners' equity		
At the beginning of the year	540.721.430.000	415.940.000.000
Capital increase during the year	-	124.781.430.000
At the end of the year	<u>540.721.430.000</u>	<u>540.721.430.000</u>

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

20. Owners' equity (cont'd)

d. Shares	Dec. 31, 2025	Jan. 01, 2025
Number of shares registered to be issued	54.072.143	54.072.143
Number of shares sold out to the public	54.072.143	54.072.143
<i>Ordinary share</i>	54.072.143	54.072.143
Number of shares repurchased	-	-
Number of existing shares in issue	54.072.143	54.072.143
<i>Ordinary share</i>	54.072.143	54.072.143
<i>Par value: VND/share.</i>	10.000	10.000

e. Profit distribution

Presenting information about the distribution of profits in the year

During the year, the Company distributed 2024 profits according to Resolution of the 2025 Annual General Meeting of Shareholders No. 47/2025/NQ-DHDCD dated May 15, 2025 as follows:

	VND
• Distribution of the Board of Management's and Board of Supervisors' remuneration fund	126.000.000
• Distribution of the Reward and Welfare Fund	239.300.000
Total	365.300.000

21. Off-Balance Sheet Items

Foreign currencies

	Dec. 31, 2025	Jan. 01, 2025
USD	9,04	31,41
Total	9,04	31,41

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INCOME STATEMENT

1. Revenue from goods sold and services rendered	Year 2025	Year 2024
a. Revenue		
Revenue from goods sold	93.242.601.762	52.155.150.885
Revenue from property rental	73.479.275	93.201.455
Revenue from investment property operations	15.700.000.000	-
Total	109.016.081.037	52.248.352.340
b. Revenue from related parties	Year 2025	Year 2024
Green Plus Pharmacy and Clinic Management Joint Stock Company	20.903.517.328	12.058.967.050
Charity Fund for Quality of Life	-	2.944.225.926
Total	20.903.517.328	15.003.192.976
2. Net revenue	Year 2025	Year 2024
Net revenue from goods sold	93.242.601.762	52.155.150.885
Net revenue from property rental	73.479.275	93.201.455
Net revenue from investment property operations	15.700.000.000	-
Total	109.016.081.037	52.248.352.340

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

	Year 2025	Year 2024
3. Cost of sales		
Cost of goods sold	67.824.308.167	41.881.924.207
Cost of property rental	10.844.078	30.632.740
Carrying amount, costs of disposal or liquidation of investment properties	20.090.000.000	-
Total	87.925.152.245	41.912.556.947
4. Financial income	Year 2025	Year 2024
Interest on term deposits	759.864.481	2.178.751.960
Dividend, profit received	3.000.000.000	4.200.000.000
Realize foreign exchange gains	864.730	5.906.777
Gain from foreign exchange differences upon revaluation of monetary items denominated in foreign currencies	318	152
Total	3.760.729.529	6.384.658.889
5. Financial expenses	Year 2025	Year 2024
Interest expense	5.892.809.026	3.676.915.896
Provision/(Reversal) of provision for impairment of investments	(521.824.709)	(5.466.320.160)
Foreign exchange loss	662	1.277
Total	5.370.984.979	(1.789.402.987)
6. Selling expenses	Year 2025	Year 2024
Materials and packaging expenses	9.578.118	50.547.325
Tools and supplies expenses	188.835.714	101.228.289
Depreciation expenses	85.250.004	85.250.004
Outsourced service expenses	1.947.503.601	840.457.261
Other expenses	1.322.286.435	2.075.144.200
Total	3.553.453.872	3.152.627.079
7. General and administration expenses	Year 2025	Year 2024
Labour expenses	7.832.921.514	6.856.958.374
Office supplies	12.048.849	22.813.422
Depreciation expenses	497.112.504	497.112.504
Taxes, fee and duties	16.118.756	14.399.336
Provision/(Reversal) for doubtful debts	32.000.000	-
Outsourced service expenses	3.820.608.612	1.326.648.161
Other expenses	689.629.084	418.310.339
Total	12.900.439.319	9.136.242.136
8. Other income	Year 2025	Year 2024
Sponsorship from partners	310.681.357	1.447.853.690
Other income	113.205	9.441
Total	310.794.562	1.447.863.131

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

	Year 2025	Year 2024
9. Other expenses		
Cost of funding	20.000.000	50.000.000
Depreciation not for business production	604.402.078	601.204.466
Fines for administrative violations	58.826.344	35.000.000
Other expenses	8.898.031	115.384.225
Total	692.126.453	801.588.691
10. Costs of production and doing business by factors	Year 2025	Year 2024
Raw materials costs	67.778.090.733	41.932.471.532
Labour cost	7.832.921.514	6.856.958.374
Depreciation and amortisation	1.137.612.504	1.197.608.664
Investment property	20.090.000.000	-
Taxes, fee and duties	16.118.756	14.399.336
Outsourced service	5.823.907.765	2.167.105.422
Other expenses in cash	2.212.800.082	2.617.496.250
Total	104.891.451.354	54.786.039.578

11. Current corporate income tax expenses

The payable corporate income tax in the year is estimated as follows:

	Year 2025	Year 2024
1. Total accounting profit before tax	2.645.448.260	6.867.262.494
2. Adjustments to increase or decrease accounting profit to determine taxable profit	2.675.777.195	(2.447.892.249)
2.1. Adjustment to increase	5.675.777.195	1.752.107.751
Non-deductible expenses	3.350.032.658	1.752.107.751
Non-deductible interest expenses according to Decree 132/2020	2.325.744.537	-
2.2. Adjustment to decrease	(3.000.000.000)	(4.200.000.000)
Dividend received	(3.000.000.000)	(4.200.000.000)
3. Assessable income	5.321.225.455	4.419.370.245
4. Taxable income	5.321.225.455	4.419.370.245
5. Tax rate	20%	20%
6. Corporate income tax payable at common tax rate	1.064.245.091	883.874.049
7. Total current corporate income tax	1.064.245.091	883.874.049

VII. OBJECTIVES AND FINANCIAL RISKS MANAGEMENT POLICIES

Major risks of financial instruments include market risk, credit risk and liquidity risk.

The Board of General Directors considers the application of management policies for the above risks as follows:

NOTES TO THE FINANCIAL STATEMENTS*For the fiscal year ended December 31, 2025**Unit: VND***1. Market risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to the changes in market prices. There are three market risks: interest rate risk, foreign exchange risk and other price risks, for example risk of stock price. Financial instruments affected by the market risks include: borrowings and liabilities, deposits, available-for-sale investments.

The following sensibility analysis relates to the financial position of the Company as at December 31, 2025 and December 31, 2024.

The sensitivity analysis has been prepared on the basis that the amount of net debt, the ratio of fixed-rate debt to floating-rate debt and the correlation of financial instruments in foreign currencies are all constant.

When calculating the sensibility analysis, the Board of General Directors assumes that the sensibility of available-for-sale liability in the balance sheet and related items in the income statement is affected by changes in the assumption of corresponding market risks. This analysis is based on the financial assets and liabilities that the Company held as at December 31, 2025 and December 31, 2024.

1.1. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to the changes in market prices. Market risks due to change in interest rate of the Company mainly relate to: borrowings and liabilities, cash and short-term deposits.

The Company manages the interest rate risk by analysing the competition status in the market in order to apply the interest rate that brings benefits to the Company and still in the limit of its risk management.

Sensibility to interest rate

The sensitivity of the Company's borrowings and debts, cash and short-term deposits, and short-term investments to reasonably possible changes in interest rates is presented as follows.

Assuming all other variables remain constant, changes in interest rates applicable to floating-rate borrowings and debts, cash and short-term deposits, and short-term investments would affect the Company's profit before tax as follows:

	<i>Increase/Decrease of basic points</i>	<i>Influences on profit before tax</i>
For the fiscal year ended December 31, 2025		
VND	+ 100	(837.815.079)
VND	- 100	837.815.079
Foreign currencies (USD)	+ 100	2.357
Foreign currencies (USD)	- 100	(2.357)
For the fiscal year ended December 31, 2024		
VND	+ 100	(902.457.141)
VND	- 100	902.457.141
Foreign currencies (USD)	+ 100	7.931
Foreign currencies (USD)	- 100	(7.931)

Increase/decrease of basic points being used to analyze the sensibility to the interest rate is assumed on the basis of observable conditions of current market. These conditions show that the fluctuation is insignificantly greater than prior year.

NOTES TO THE FINANCIAL STATEMENTS*For the fiscal year ended December 31, 2025**Unit: VND***1.2. Foreign currencies risk**

Foreign exchange risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to the changes in exchange rate. The Company bears risks due to changes in the exchange rate of the currencies other than VND related directly to the Company's business.

The Company manages foreign exchange risk by considering current and expected market status when it outlines plans for future transactions in foreign currencies. The Company does not use any derivative instruments to prevent foreign exchange risks.

Sensibility to foreign currencies

The Company does not analyse the sensibility to the foreign currencies since change in the foreign currencies at the reporting date is insignificant.

2. Credit risk

Credit risk is the risk due to the uncertainty in a counterparty's ability to meet its obligations causing the financial loss. The Company bears credit risks from its business operations (mainly trade receivables) and from its financial activities including deposits, foreign exchange transactions and other financial instruments.

Trade receivables

The Company minimises the credit risk by transacting with entities who have good financial capacity and closely keeping track of the liabilities to speed up the recovery of debts. On the basis of this method and receivables related to different customers, the credit risk does not concentrate on a certain customer.

Deposit

The Company mainly maintains deposits in big and prestigious banks in Vietnam. The Company realised that the concentration level of credit exposure to deposits is low.

The Board of General Directors of the Company has assessed that most financial assets are not overdue and impaired since these financial assets relate to prestigious customers who have good liquidity capacity. The financial assets which are devalued have been fully provided.

3. Liquidity risk

Liquidity risk is the risk that arises from the difficulty in fulfilling financial obligations due to lack of capital. The liquidity risk of the Company mainly arises from difference of maturity of the financial assets and liabilities.

The Company supervises liquidity risk by maintaining an amount of cash, cash equivalents and borrowings from banks at the level that the Board of General Directors considers as sufficient to satisfy the Company's activities and minimise influences of changes in cash flows.

The following table summarises liquidity deadline of the Company's financial liabilities on the basis of estimated payments in accordance with contract which are not discounted:

December 31, 2025	<i>Under 1 year</i>	<i>From 1-5 years</i>	<i>Over 5 years</i>	<i>Total</i>
Borrowings and liabilities	97.717.072.922	7.470.889.860	1.245.148.156	106.433.110.938
Trade payables	3.411.551	-	-	3.411.551
Other payables and other expenses	7.275.416.497	-	-	7.275.416.497
Total	104.995.900.970	7.470.889.860	1.245.148.156	113.711.938.986

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

3. Liquidity risk (cond't)

December 31, 2024	<i>Under 1 year</i>	<i>From 1-5 years</i>	<i>Over 5 years</i>	<i>Total</i>
Borrowings and liabilities	143.244.967.238	7.663.046.175	2.366.502.541	153.274.515.954
Trade payables	380.623.214	-	-	380.623.214
Other payables and other expenses	16.408.799.800	-	-	16.408.799.800
Total	160.034.390.252	7.663.046.175	2.366.502.541	170.063.938.968

The Company is able to access capital sources and with regards to due borrowings within 12 months, the Company may continue to be lent by its current creditors.

4. Secured assets

The Company has pledged land use rights and assets attached to land at land plot No. 653, map sheet No. 5 in Giao Long Commune, Vinh Long Province; land use rights and assets attached to land at the 2nd floor of HAGL Lake View Building, 72 Ham Nghi, Thanh Khe Ward, Da Nang City; and the Assignment of Receivables Mortgage Agreement No. 030/NHNT-KH/TC/20 dated January 03, 2020 as collateral for its short-term and long-term borrowings from banks (Note V.18).

The Company has pledged the land use rights and the related assets at 259 Tran Xuan Soan, Tan Hung Ward, Ho Chi Minh City as security for borrowings of Organic Tien Thinh Joint Stock Company (a subsidiary) (Note V.13).

VIII. FINANCIAL ASSETS AND FINANCIAL LIABILITIES

See Page 48.

The fair value of financial assets and financial liabilities is stated at the value that the financial instruments are convertible in present transaction among partners, except for compulsory sale or disposal.

The Company uses the following methods and assumptions to estimate the fair value:

The fair value of cash on hand and short-term deposits, trade receivables, trade payables and other short-term liabilities is equivalent to the book value of these items because these instruments are in short-term.

The fair value of securities and listed financial liabilities is determined at market value.

Except for the above-mentioned items, the fair value of financial assets and other financial liabilities is estimated by discounting cash flows using present interest rate applicable to liabilities with similar conditions, credit risks and maturity term.

IX. ADDITIONAL INFORMATION FOR ITEMS IN THE CASH FLOW STATEMENT**1. Proceeds from borrowings during the year**

	Year 2025	Year 2024
- Proceeds from the borrowing under normal agreement	<u>67.849.397.309</u>	<u>159.238.248.144</u>

2. Payments on principal during the year

	Year 2025	Year 2024
- Payment for principal debts under normal agreement	<u>114.690.802.325</u>	<u>50.256.741.306</u>

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

X. OTHER INFORMATION**1. Contingent liabilities, commitments and other information**

The Company leases offices under Contract No. 01/2024/HDTVP dated August 01, 2024, Contract No. 02/2025/HDTVP dated December 31, 2024 with Homelink House Service Development & Investment Corporation. Accordingly, the operating lease payments represent the commitment to pay for the office lease at building No. 73-75 Tran Trong Cung, Tan Thuan Ward, Ho Chi Minh City, specifically as follows:

	Dec. 31, 2025	Jan. 01, 2025
Up to 01 year	225.000.000	516.000.000
From 01-02 years	120.000.000	115.000.000
Total	345.000.000	631.000.000

The Company currently leases investment properties under operating leases. Accordingly, future minimum rental payments under operating leases are presented as follows:

	Dec. 31, 2025	Jan. 01, 2025
Up to 01 year	81.000.000	4.909.091
Total	81.000.000	4.909.091

Besides the aforementioned commitments, the Company has no contingent liabilities, commitments, or other financial information that would affect the preparation and presentation of the financial statements.

2. Subsequent events

There are no events occurring after the reporting date that require adjustment to or disclosure in the Financial Statements.

3. Related party transactions

Related parties to the Company include: key management members, individuals related to key management members and other related parties.

3a. Transactions and balances with key management members and individuals related to key management members**Key management members and individuals related to key management members**

	Position
Mr. Dang Duc Thanh	Chairman of the Board of Management
Ms. Dang Bich Hong	Member of the Board of management - the Chairman's daughter
Ms. Lam Thi Dieu Huong	Member of the Board of management
Mr. Pham Hoang Luong	Member of the Board of management
Mr. Le Dinh Phong	General Director
Mr. Nguyen Cong Thanh	Deputy General Director
Mr. Nguyen Quoc Viet	Deputy General Director of Finance & Chief Accountant
Mr. Hang Nhat Quang	Chief Supervisor
Mr. Tran Cong Loc	Member of Board of Supervisors
Mr. Nguyen Minh Cuong	Member of Board of Supervisors
Ms. Dang Thi Minh Tuyet	Shareholder - The Chairman's sister
Ms. Dang Bich Van	Shareholder - The Chairman's daughter
Mr. Dang Thanh Son	The chairman's younger brother
Mr. Dang Duc Trung	Shareholder - The Chairman's son

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

3a.1. Transactions, business and balances with key management members and individuals related to key management members

Transactions and business with key management members and individuals related to key management members

	Nature of transactions/ business	Year 2025	Year 2024
Mr. Dang Duc Thanh	Deposit to buy property	-	140.300.000.000
	Payment of expenses	56.707.564	-
Mr. Le Dinh Phong	Refund of advance payment for the transfer of land use rights	-	55.526.000.000
	Advance for project implementation	26.440.000.000	25.300.770.000
	Return advances for project implementation	32.000.000.000	-
Ms. Dang Thi Minh Tuyen	Return advances	770.000	-
	Payment of expenses	58.343.000	-
	Return advances for the transfer of land use rights	-	20.500.000.000
Mr. Dang Duc Trung	Share transfer	-	11.000.000.000
	Collecting money for share transfer	8.800.000.000	2.200.000.000
Mr. Hang Nhat Quang	Share transfer	-	13.110.000.000
	Collecting money for share transfer	11.610.000.000	1.500.000.000
Mr. Dang Thanh Son	Share transfer	-	38.000.000.000
	Collecting money for share transfer	22.900.000.000	15.100.000.000
	Advances for investment in resort real estate projects	-	26.600.000.000
	Return advances for the transfer of land use rights	-	28.500.000.000
Mr. Tran Cong Loc	Refund advances for the implementation of the resort real estate project	-	9.000.000.000
	Advance	105.084.000	-
	Return advances	39.084.000	-
	Payment of expenses	172.532.767	-
	Advances for investment in resort real estate projects	-	26.200.000.000
Mr. Nguyen Minh Cuong	Refund advances for the implementation of the resort real estate project	19.700.000.000	6.500.000.000
	Payment of expenses	4.310.000	-

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

3a.1. Transactions, business and balances with key management members and individuals related to key management members (cont'd)

Balances with key management members and individuals related to key management members

	Balances	Dec. 31, 2025	Jan. 01, 2025
Ms. Dang Thi Minh Tuyet	Other Receivables	19.740.000.000	25.300.770.000
Mr. Dang Duc Thanh	Deposit to buy property	-	140.300.000.000
Mr. Dang Duc Trung	Other Receivables	-	8.800.000.000
Mr. Hang Nhat Quang	Other Receivables	-	11.610.000.000
Mr. Dang Thanh Son	Other Receivables	-	22.900.000.000
Mr. Tran Cong Loc	Other Receivables	17.666.000.000	17.600.000.000
Mr. Nguyen Minh Cuong	Other Receivables	-	19.700.000.000

3a.2. Guarantee commitment

To ensure the timely completion of the investment plans for land acquisition, product research and development, and advances for the transfer of equity interests in companies engaged in medicinal plants, the individuals concerned have committed to secure these arrangements with the following assets:

Land use rights at land plot No. 666, map sheet No. 75, located at 73–75 Tran Trong Cung Street, Tan Thuan Ward, Ho Chi Minh City, owned by a shareholder of the Company. The estimated value of this asset is VND 120.000.000.000.

The value of this pledged asset is solely to secure the above-mentioned advances with a total amount of VND 115.245.227.435 and is not pledged to any other party. In the event that Mr. Tran Cong Loc, Mr. Nguyen Van Lai, Mr. Nguyen Trong Nghia, Mr. Nguyen Khac Ghi and Ms. Dang Thi Minh Tuyet fail to fulfill the agreed plans, the shareholder shall be responsible to the Board of Management using the pledged assets in accordance with the Commitment Letter dated March 26, 2026.

3a.3. Income of key management members**Income of the Board of Management, Board of Supervisors and Board of General Directors**

		Year 2025	Year 2024
Board of Management		1.655.000.000	1.685.000.000
+ Mr. Dang Duc Thanh	Salary, remuneration	1.090.000.000	1.115.000.000
+ Ms. Dang Bich Hong	Salary, remuneration	535.000.000	540.000.000
+ Ms. Lam Thi Dieu Huong	Remuneration	15.000.000	15.000.000
+ Mr. Pham Hoang Luong	Remuneration	15.000.000	15.000.000
Board of General Directors	Salary, bonus	1.690.000.000	1.906.852.185
+ Mr. Le Dinh Phong		650.000.000	641.667.000
+ Mr. Nguyen Cong Thanh		520.000.000	520.000.000
+ Mr. Dong Quang Huy		-	225.185.185
+ Mr. Nguyen Quoc Viet		520.000.000	520.000.000
Board of Supervisors		474.347.000	453.000.000
+ Mr. Hang Nhat Quang	Remuneration	15.000.000	15.000.000
+ Mr. Tran Cong Loc	Salary, remuneration	276.025.000	268.000.000
+ Mr. Nguyen Minh Cuong	Salary, remuneration	183.322.000	170.000.000
Total		3.819.347.000	4.044.852.185

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

3b. Transactions and balances with other related parties

Other related parties to the Company include: subsidiaries, associates, jointly controlled businesses, businesses run by key management employees and individuals with direct or indirect voting rights of the Company and close members of their families.

Other related parties	Relationship
Tien Thinh Organic Corporation	Subsidiary
International Standard Housing Joint Stock Company	Associate
Dongkhoi Development And Investment Joint Stock Company	Other Investment
Fund for Quality of Life	Organization with Same Key Member
Green Plus Pharmacy And Clinic Management Joint Stock Company	Company with Same Key Member
Homelink House Service Development & Investment Corporation	Company with Same Key Member

3b.1. Transactions with other related parties

Transactions arising with subsidiary and associate have been presented in Notes V.2b.

Transactions arising between the Company and other related parties that are not subsidiary or associate are as follows:

Other related parties	Nature of transactions	Year 2025	Year 2024
Fund for Quality of Life	Selling goods	-	2,944,225,926
Green Plus Pharmacy And Clinic Management Joint Stock Company	Selling goods	20,903,517,328	12,058,967,050
Homelink House Service Development & Investment Corporation	Selling goods	22,677,694	-
	Renting office	542,522,945	385,098,188

3b.2. Balances with other related parties

Other related parties	Balances	Dec. 31, 2025	Jan. 01, 2025
Green Plus Pharmacy And Clinic Management Joint Stock Company	Trade receivables	25,978,296,180	14,653,226,180
Fund for Quality of Life	Trade receivables	-	2,179,764,000
	Other payables	-	14,780,700,000
Tien Thinh Organic Corporation	Short-term loans	21,140,700,000	-
	Accrued interest payable	806,063,771	-
International Standard Housing Joint Stock Company	Short-term loans	51,435,000,000	106,585,000,000
	Accrued interest payable	3,662,139,425	1,088,340,932

Other receivables from related parties are unsecured and will be settled in cash. No allowance for doubtful debts has been made for these other receivables from related parties.

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

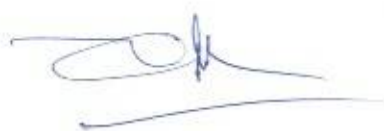
4. Information on going-concern operation: The Company will continue its operation in the future.

PREPARED BY



Nguyen Thi Ngoc Tuyen

CHIEF ACCOUNTANT



Nguyen Quoc Viet

Vinh Long Province, April 14, 2026

GENERAL DIRECTOR



Le Dinh Phong

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

V.2. Financial investments

a. Held-to-maturity investments

	Dec. 31, 2025		Jan. 01, 2025	
	Original value	Fair value	Original value	Fair value
Short-term				
- 12-month term deposit - Joint Stock Commercial Bank for Foreign Trade of Vietnam - Saigon Cho Lon Branch (*)	22.000.000.000	22.000.000.000	50.000.000.000	50.000.000.000
	22.000.000.000	22.000.000.000	50.000.000.000	50.000.000.000
Total	22.000.000.000	22.000.000.000	50.000.000.000	50.000.000.000

(*) Term deposits with an original term of 12 months at Vietnam Joint Stock Commercial Bank for Foreign Trade and automatically renewed with an interest rate at 4,8%/year.

b. Long-term financial investments

	Dec. 31, 2025			Jan. 01, 2025		
	Original value	Provision	Fair value (*)	Original value	Provision	Fair value (*)
- Investment in subsidiary	60.000.000.000	-	60.000.000.000	60.000.000.000	-	60.000.000.000
- Tien Thinh Organic Corporation (1)	60.000.000.000	-	60.000.000.000	60.000.000.000	-	60.000.000.000
- Investment in associate	183.000.000.000	-	183.000.000.000	183.000.000.000	(526.987.072)	182.473.012.928
- International Standard Housing Joint Stock Company (2)	183.000.000.000	-	183.000.000.000	183.000.000.000	(526.987.072)	182.473.012.928
- Investment in other entities	7.250.000.000	(63.825.209)	7.186.174.791	7.250.000.000	(58.662.846)	7.191.337.154
- Dongkhai Development And Investment Joint Stock Company (3)	7.250.000.000	(63.825.209)	7.186.174.791	7.250.000.000	(58.662.846)	7.191.337.154
Total	250.250.000.000	(63.825.209)	250.186.174.791	250.250.000.000	(585.649.918)	249.664.350.082

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

V.2. Financial investments (cont'd)

Company name	Address	Main activities	No. of shares owned	% of ownership	% of contributed capital	% of voting right	Significant transactions
Investment in subsidiary							
- Tien Thinh Organic Corporation (1)	73-75 Tran Trong Cung, Tan Thuan Ward, Ho Chi Minh City, Vietnam.	Fertilizer business	6,000,000	85,7%	85,7%	85,7%	Borrowings Pay interest expenses
Investment in associate							
- International Standard Housing Joint Stock Company (2)	No. 156C1, Phan Dinh Phung, Ward 6, Phu Khuong Ward, Vinh Long Province, Vietnam.	Architectural and related technical consulting activities	18,300,000	22,9%	22,9%	22,9%	Borrowings Pay interest expenses
Investment in other entities							
- Dongkhoi Development And Investment Joint Stock Company (3)	HP 1.32, 1st Floor, Hung Phu Urban Area, Phu Tan Ward, Vinh Long Province, Vietnam	Real estate business	725,000	14,5%	14,5%	14,5%	

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

V.2. Financial investments (cont'd)

- (1) According to the Business Registration Certificate No. 0316756875 dated March 18, 2021 and the amended Business Registration Certificates issued by the Department of Planning and Investment of Ho Chi Minh City, the Company registered to invest in Tien Thinh Organic Corporation at VND 60,000,000,000, equivalent to 85.7% of the charter capital. As at December 31, 2025, the Company's ownership ratio at Tien Thinh Organic Corporation was 85.7%. In the year of 2025, Tien Thinh Organic Corporation operated profitably and had positive accumulated profits.
- (2) According to the Business Registration Certificate No. 1301115366 dated March 23, 2022 and according to the amended Business Registration Certificates issued by the Department of Planning and Investment of Vinh Long Province, the Company registered to invest in International Standard Housing Joint Stock Company at VND 183,000,000,000, equivalent to 22.90% of the charter capital. As at December 31, 2025, the Company has fully contributed the registered capital at International Standard Housing Joint Stock Company. In the year of 2025, International Standard Housing Joint Stock Company operated profitably and had positive accumulated profits.
- (3) According to the Business Registration Certificate No. 1301098657 dated October 16, 2020 and according to the amended Business Registration Certificates issued by the Department of Planning and Investment of Vinh Long Province, the Company registered to invest in Dongkhoi Development And Investment Joint Stock Company at VND 7,250,000,000, equivalent to 14.5% of the charter capital. As at December 31, 2025, the Company has fully contributed the registered capital at Dongkhoi Development And Investment Joint Stock Company. The business results for the year of 2025 of Dongkhoi Development And Investment Joint Stock Company were losses and accumulated profits were negative.
- (*) The fair value as of December 31, 2025 of investments in non-public entities has not yet had specific and unified guidance on the method of determining fair value in accounting for these investments. Therefore, the Company presents the fair value of investments in Subsidiary, Associate and investments in other entities based on the financial statements of the invested company according to the original cost method less impairment provisions.

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

V.2. Financial investments (cont'd)

The situation of changes in provisions for investments in other entities is as follows:

	Year 2025	Year 2024
Beginning balance	58,662,846	4,685,840,384
Additional provision	5,162,363	123,721,490
Reversal of provision	-	(4,750,899,028)
Ending balance	63,825,209	58,662,846

Transactions with subsidiary and associate

Significant transactions between the Company and its subsidiary, associate are as follows:

	Year 2025	Year 2024
Tien Thinh Organic Corporation		
+ Receive dividend	3,000,000,000	4,200,000,000
+ Interest payables	806,063,771	-
+ Pay back loans	1,470,000,000	-
+ Borrowing money	9,300,000,000	16,220,000,000
+ Pay back borrowing	6,120,000,000	-
+ Borrowing money	7,650,000,000	-
International Standard Housing Joint Stock Company		
+ Interest payables	2,868,798,493	1,129,134,904
+ Interest payment	295,000,000	-
+ Pay back borrowing	55,150,000,000	-
+ Borrowing money	-	106,870,000,000

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

V.7. Doubtful debts

	Dec. 31, 2025		Jan. 01, 2025	
	Original value	Recoverable amount	Overdue period	Recoverable amount
Other organizations and individuals				
Short-term trade receivables				
+ Epco Store Joint Stock Company	60.000.000	-	3 years	-
+ Mr. Duong Quoc Thi	510.785.746	-	Over 4 years	-
Short-term prepayments to suppliers				
+ S-Mart Trading Company Limited	64.000.000	32.000.000	Over 1 year	-
Total	634.785.746	32.000.000		570.785.746

The situation of changes in provisions for receivables is as follows:

	Short-term receivables	Long-term receivables	Total
Beginning balance	570.785.746	-	570.785.746
Additional provision	32.000.000	-	32.000.000
Ending balance	602.785.746	-	602.785.746

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

Unit: VND

VIII. Financial assets and financial liabilities

The table below presents the carrying amount and fair value of the financial instruments presented in the Company's financial statements.

	Carrying amount		Fair value	
	Dec. 31, 2025	Jan. 01, 2025	Dec. 31, 2025	Jan. 01, 2025
	Value	Provision	Value	Provision
Financial Assets				
- Cash and cash equivalents	651.603.026	-	13.029.594.958	-
- Investments held to maturity	22.000.000.000	-	50.000.000.000	-
- Receivables from loans	27.650.000.000	-	-	-
- Trade receivables	38.805.386.726	(570.785.746)	17.602.153.893	(570.785.746)
- Other receivables	1.193.961.325	-	186.096.647.259	-
Total	90.300.951.077	(570.785.746)	266.728.396.110	(570.785.746)
Financial Liabilities				
- Borrowings and financial lease liabilities	106.433.110.938	-	153.274.515.954	-
- Trade payables	3.411.551	-	380.623.214	-
- Other payables	7.275.416.497	-	16.408.799.800	-
Total	113.711.938.986	-	170.063.938.968	-
			89.730.165.331	266.157.610.364
			106.861.067.986	153.820.495.815
			3.411.551	380.623.214
			7.275.416.497	16.408.799.800
			114.139.896.034	170.609.918.829