

CTCP DỊCH VỤ NÔNG NGHIỆP
BÌNH THUẬN
*Binh Thuan Agricultural Service Joint
Stock Company*

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Số: 59./26/ABS-CBTT/QHNĐT
No. 59./26/ABS-CBTT/QHNĐT

Lâm Đồng, ngày 14 tháng 10 năm 2026
Lam Dong, day 14 month 10 year 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi: Sở Giao dịch Chứng khoán Việt Nam/ Sở Giao dịch Chứng khoán Hà Nội/ Sở
Giao dịch Chứng khoán thành phố Hồ Chí Minh
To: Vietnam Exchange/ Hanoi Stock Exchange/ Hochiminh Stock Exchange

- Tên tổ chức/Name of organization: Công ty cổ phần Dịch vụ Nông nghiệp Bình Thuận/
Binh Thuan Agricultural Service Joint Stock Company
 - Mã chứng khoán/Mã thành viên/ Stock code/ Broker code: ABS
 - Địa chỉ/Address: Số 03 Nguyễn Du, phường Phan Thiết, tỉnh Lâm Đồng./ No. 03 Nguyen
Du, Phan Thiet Ward, Lam Dong Province.
 - Điện thoại liên hệ/Tel.: +84 2523 721 555 Fax: +84 2523 722 622
 - E-mail: dvnnbinhthuan@gmail.com

2. Nội dung thông tin công bố/Contents of disclosure:

Công ty cổ phần Dịch vụ Nông nghiệp Bình Thuận công bố Báo cáo tài chính Quý 3 năm
2026 và giải trình chênh lệch lợi nhuận. /Binh Thuan Agricultural Services Joint Stock Company
announces its financial statements for the 3rd quarter of 2026 and explains the profit difference.

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày
14/10/2026 tại đường dẫn <http://www.bitagco.com/> ./This information was published on the
company's website on 14/10/2026 (date), as in the link <http://www.bitagco.com/>.

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu
trách nhiệm trước pháp luật về nội dung các thông tin đã công bố./We hereby certify that the
information provided is true and correct and we bear the full responsibility to the law.

**Tài liệu đính kèm/Attached
documents:**

- Báo cáo tài chính Quý 3 năm
2026 và giải trình chênh lệch lợi
nhuận./ Financial statements for
the 3rd quarter of 2026 and
explanation of profit difference.

Đại diện CTCP DỊCH VỤ NÔNG NGHIỆP
BÌNH THUẬN
*Binh Thuan Agricultural Service Joint Stock Company
representative*

Người đại diện theo pháp luật/Người UQ CBTT
Legal representative/ Person authorized to disclose information
(Ký, ghi rõ họ tên, chức vụ, đóng dấu)
(Signature, full name, position, and seal)



ĐỖ VIỆT HÀ

**BINH THUAN AGRICULTURAL
SERVICES JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAMNAM
Independence – Freedom – Happiness

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No: 58/96/CN-ABS.....

(Re: Explanation of Profit Discrepancy)

Lam Dong, October 14, 2026

To : - State Securities Commission

- Ho Chi Minh City Stock Exchange

Company name: Binh Thuan Agricultural Services Joint Stock Company

Business Registration Number: No. 3400382278 issued by the Department of Planning and Investment of Binh Thuan Province, first registered on May 11, 2004, subject to change depending on the Company's circumstances.

Address: No. 3 Nguyen Du Street, Phan Thiet Ward, Lam Dong Province

Based on Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance "Guidelines on information disclosure in the securities market"

Binh Thuan Agricultural Services Joint Stock Company would like to provide the following explanation to the State Securities Commission and the Ho Chi Minh City Stock Exchange regarding the contents of the letter:

Explanation of the fluctuations in revenue and the difference in after-tax profit in Q3 2026 compared to Q3 2025 in the Company's business results report, specifically as follows:

a/ Business performance results

Target	Third quarter of 2026	Third quarter of 2025	Percentage (%) +/- 2026/2025
Revenue from sales and services	145,385,816,811	30,017,456,759	384.34%
Profit before tax	3,766,464,134	1,675,222,203	124.83%
Net profit after tax	3,766,464,134	1,675,222,203	124.83%

b/ Causes :

Revenue in Q3 2026 increased by 384.34% compared to Q3 2025 due to increases in both petroleum and fertilizer sales compared to the same period in 2025. The petroleum business already has a stable customer base, and in Q3 2026, the company



acquired new customers, with retail prices slightly increased compared to 2025. Fertilizer sales increased due to increased demand for planting area, leading to higher sales volume and higher fertilizer prices compared to the same period in 2025.

Profits in Q3 2026 increased by 124.83% compared to Q3 2025. The company has recovered its business performance compared to Q3 2025, with profitable operations in the petroleum and fertilizer sectors and no significant provisions for bad debts.

Binh Thuan Agriculture Services Joint Stock Company affirms that the disclosed information is accurate and takes full legal responsibility for the contents published above.

Sincerely!

Recipient:

- As above ;
- Archived: AO, Company Secretary./.



DIRECTOR

DO VIET HA



FINANCIAL STATEMENTS REPORT

As at September 30, 2026

Unit: VND

ASSETS	Codes	Closing balance	Opening Balance
A - CURRENT ASSETS	100	324,641,973,487	476,372,658,017
I. Cash and cash equivalents	110	583,536,456	1,269,896,695
1. Cash	111	583,536,456	1,269,896,695
II. Short-term financial investments	120	1,228,311	1,170,935
2. Held-to-maturity Investments	123	1,228,311	1,170,935
III. Short-term receivables	130	319,633,318,234	469,752,348,816
1. Short-term trade receivable	131	517,794,229,884	639,481,385,942
2. Short-term advances to suppliers	132	3,608,991,229	24,377,929,082
3. Other short-term receivables	135	301,172,067,469	308,831,518,340
4. Provision for short-term doubtful debts (*)	136	(503,018,014,824)	(503,018,014,824)
5. Deficits in assets awaiting solution	137	76,044,476	79,530,276
IV. Inventory	140	4,307,307,773	5,087,844,044
1. Inventories	141	4,307,307,773	5,087,844,044
2. Provision for devaluation of inventories (*)	142		
V. Other current assets	160	116,582,713	261,397,527
1. Short-term prepayments	161	116,582,713	104,106,677
2. Deductible VAT	162		157,290,850
3. Tax and other receivable from the State budget	163		
B - NON-CURRENT ASSETS	200	144,083,986,320	12,968,259,648
I. Long-term receivables	210	132,056,248,500	-
1. Other long-term receivables	215	132,056,248,500	-
II. Fixed assets	220	8,523,143,057	9,069,490,631
1. Tangible fixed assets	221	4,064,710,544	4,493,311,073
- Cost	222	12,605,956,395	12,605,956,395
- Accumulated depreciation (*)	223	(8,541,245,851)	(8,112,645,322)
2. Intangible fixed assets	227	4,458,432,513	4,576,179,558
- Cost	228	7,327,504,000	7,327,504,000
- Accumulated depreciation (*)	229	(2,869,071,487)	(2,751,324,442)
III. Investment property	240		
- Cost	241		
V. Long-term financial investment	260	-	-
1. Equity investments in other entities	263	23,000,000,000	23,000,000,000
2. Provision for long-term financial investment	264	(23,000,000,000)	(23,000,000,000)
VI. Other long-term assets	270	3,504,594,763	3,898,769,017
1. Long-term prepayments	271	3,504,594,763	3,898,769,017
Total assets (280=100+200)	280	468,725,959,807	489,340,917,665
C - LIABILITIES	300	68,551,917,405	87,371,292,237
I. Current Liabilities	310	68,551,917,405	86,911,292,237
1. Short-term trade payables	311	9,415,761,540	650,259,500
2. Short-term advances from customers	312	1,496,228,602	20,634,122
3. Dividends and profits payable	313	117,004,375	117,004,375
4. Tax and amounts payable to the State budget	314	187,035,492	35,293,551

5. Payables to employees	315	839,212,223	406,492,297
6. Short-term accrued expenses	316		401,666,804
7. Short-term unearned revenue	319	20,454,545	20,454,545
8. Other current payables	320	1,390,682,146	16,811,928,720
9. Short-term loans and obligations under finance leases	321	50,493,950,668	63,561,941,997
10. Reward and welfare funds	323	4,591,587,814	4,885,616,326
II. Long-term liabilities	330	-	460,000,000
1. Other long-term payables	338		300,000,000
2. Long-term loans and obligations under finance leases	339		160,000,000
D - EQUITY	400	400,174,042,402	401,969,625,428
I. Owners' equity	410	400,174,042,402	401,969,625,428
1. Owners' contributed capital	411	800,000,000,000	800,000,000,000
- Ordinary shares with voting rights	411a	800,000,000,000	800,000,000,000
2. Share premium	412	42,560,127,000	42,560,127,000
3. Investment and development fund	418	59,516,176	59,516,176
4. Retained earnings	420	(442,445,600,774)	(440,650,017,748)
- Retained earnings accumulated to the prior period end	420a	(440,650,017,748)	73,778,971,182
- Retained earnings of the current period	420b	(1,795,583,026)	(514,428,988,930)
TOTAL RESOURCES (440=300+400)	440	468,725,959,807	489,340,917,665

Lam Dong, October 14 , 2026

Preparer

Chief Accountant

Director

Trương Thùy Linh

Nguyễn Trần Hải

Đỗ Việt Hà



CASH FLOW STATEMENT

Quarter III /2026

(Direct method)

Unit: VND

ITEMS	Code	Accumulated from the beginning of the year to the end of the quarter	
		Quarter III /2026	Quarter III/ 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Income from sales of merchandises, services rendered and other revenue	01	147,219,194,679	31,446,010,409
2. Payments to suppliers of merchandises and services	02	(45,610,907,722)	(46,978,050,906)
3. Payments to employees	03	(23,179,261)	(1,518,987,354)
4. Interest paid	04	(854,722,700)	(883,703,441)
5. Corporate income tax paid	05		(5,207,161,794)
6. Other income from operating activity	06	8,296,545,552	27,924,971,168
7. Other payments for operating activity	07	(2,034,262,209)	(2,491,025,057)
Net cash flow from operating activities	20	106,992,668,339	2,292,053,025
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	0	0
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	57,328,500	47,994,500
3. Cash outflow for lending, buying debt instruments of other entities	23	0	0
4. Cash recovered from lending, selling debt instruments of other entities	24	0	0
5. Investments into other entities	25	0	0
6. Withdrawals of investments in other entities	26	0	0
7. Interest earned, dividends and profits received	27	353,593	105,376
Net cash flows from investing activities	30	57,682,093	48,099,876
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from share issuance, capital contribution	31	0	0
2. Capital redemption and payments for purchase of treasury shares	32	0	0
3. Proceeds from borrowings	33	5,845,000,000	54,838,975,371
4. Repayments of borrowings	34	(113,000,698,797)	(56,352,064,000)
5. Repayments of principal on finance leases	35	0	0
6. Dividends and profits paid to owner	36	0	0
Net cash flows from financing activities	40	(107,155,698,797)	(1,513,088,629)
Net cash flows during the period (50=20+30+40)	50	(105,348,365)	827,064,272
Cash and cash equivalents at the beginning of the period	60	688,884,821	138,969,012
Effects of fluctuations in foreign exchange rates	61	0	0
Cash and cash equivalents at the end of the period (70=50+60+61)	70	583,536,456	966,033,284

Preparer

Chief accountant

Executive Officer

Trương Thùy Linh

Nguyễn Trần Hải

Đỗ Việt Hà



Lam Dong, October 14, 2026

INCOME STATEMENT

Quarter III 2026

Unit: VND

Items	Codes	Quarter III		Accumulated from the beginning of the year	
		Quarter III/ 2026	Quarter III /2025	Year 2026	Year 2025
1. Revenue from sales and rendering of services	01	145,385,816,811	30,017,456,759	258,689,600,456	131,111,195,892
2. Deductions from revenue	02				
3. Net revenue from sales and rendering of services	10	145,385,816,811	30,017,456,759	258,689,600,456	131,111,195,892
4. Cost of goods sold	11	137,885,316,568	28,146,696,224	248,322,953,989	126,151,406,315
5. Gross profit from sales and rendering of services	20	7,500,500,243	1,870,760,535	10,366,646,467	4,959,789,577
6. Financial income	21	353,593	105,376	800,822	105,591,844
7. Financial expenses	22	854,722,700	882,253,471	3,175,788,783	26,176,450,839
- Of which: Interest expense	23				
8. Selling expenses	25	1,523,493,259	1,199,353,411	4,412,770,302	4,021,311,932
9. General and administrative expenses	26	1,405,319,731	1,163,285,289	4,310,033,169	271,026,602,460
10. Net profit from operating activities	30	3,717,318,146	(1,374,026,260)	(1,531,144,965)	(296,158,983,810)
11. Other income	31	52,365,175	3,329,361,961	172,328,888	3,493,999,227
12. Other expenses	32	3,219,187	280,113,498	436,766,949	538,153,548
13. Profit from other activities	40	49,145,988	3,049,248,463	(264,438,061)	2,955,845,679
14. Accounting profit before tax	50	3,766,464,134	1,675,222,203	(1,795,583,026)	(293,203,138,131)
15. Current corporate income tax expense	51				
16. Deferred corporate income tax expense	52				
17. Profit after corporate income tax	60	3,766,464,134	1,675,222,203	(1,795,583,026)	(293,203,138,131)
18. Basic earnings per share (*)	70	47	21	(22)	(3,665)
19. Diluted earnings per share (Diluted EPS) (*)	71	47	21	(22)	(3,665)

Lam Dong, October 14, 2026

Preparer

Chief Accountant

Director


Trương Thùy Linh


Nguyễn Trần Hải



Đỗ Việt Hà

EXPLANATORY NOTES TO THE THIRD QUARTER OF 2026 FINANCIAL REPORT

For the accounting period from July 1, 2026 to September 30, 2026

I. CHARACTERISTICS OF BUSINESS OPERATIONS

1. Forms of capital ownership

Binh Thuan Agricultural Services Joint Stock Company was established according to the initial business registration certificate number 3400382278 dated May 11, 2004, and the most recent amendment number 26 dated September 26, 2025, issued by the Department of Finance of Lam Dong Province.

The company's shares are listed and traded on the Ho Chi Minh City Stock Exchange under the ticker symbol ABS.

The company's head office is located at 03 Nguyen Du Street, Phan Thiet Ward, Lam Dong Province, Vietnam.

2. Business Area

The company's business areas include: industrial production, trade, and services.

3. Business lines

The company's main activities are: Wholesale of agricultural machinery, equipment and spare parts. Wholesale of petroleum and other related products. Construction of various types of buildings; site preparation; finishing of construction projects. Wholesale of agricultural raw materials; wholesale of agricultural and forestry raw materials and live animals. Consulting and auctioning of real estate and land use rights. Forest planting, forest care and nursery of forestry seedlings; timber harvesting. Production and wholesale of fertilizers. Real estate business, land use rights owned, used or leased. Extraction of stone, sand, gravel, and clay .

4. Operating cycle and business cycle

The company's main business activity is trading and services, and its production and business cycle is a 12-month cycle in practice.

5. Company Structure

As at 30 September 2026, the Company had 8 branches and 5 petroleum stations, with details as follows:

No.	Unit Name	Address
1.	Agricultural Supplies Business Branch I	Phu Truong neighborhood, Ham Thang ward, Lam Dong province.
2.	Agricultural Supplies Business Branch II	Phu Sum Village, Tuyen Quang Commune, Lam Dong Province.
3.	Agricultural Supplies Business Branch III	Village 1, Duc Linh Commune, Lam Dong Province.
4.	Agricultural Supplies Business Branch IV	No. 92, Binh Thuy Village, Bac Binh Commune, Lam Dong Province.
5.	Branch in Ninh Thuan Province	No. 388/1, 21/8 Street, Bao An Ward, Khanh Hoa Province.

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

6.	Branch in Phu Yen Province	Phuoc Loc Village, Hoa Thanh Commune, Dak Lak Province.
7.	Branch in Binh Dinh Province	No. 85, Hoang Van Thu Street, Quang Trung Ward, Gia Lai Province.
8.	Branch in Long An Province	Long Dinh Industrial Cluster, Hamlet 4, Long Cang Commune, Tay Ninh Province.
9.	Gas Station No. 9	No. 301, 19/4 Street, Quarter 2, Ham Thang Ward, Lam Dong Province
10.	Nga Ba Gop Gas Station	Village 3, Hong Son Commune, Lam Dong Province
11.	Thuan Hoa Gas Station	National Highway 28, Dan Tri Village, Ham Thuan Bac Commune, Lam Dong Province
12.	Km 29 Gas Station	Thuan Nam Commune, Lam Dong Province
13.	Thang Hai Gas Station	Thang Hai Village, Son My Commune, Lam Dong Province

II. FISCAL YEAR AND CURRENCY USED IN ACCOUNTING

1. Fiscal year

The Company's fiscal year begins on January 1st and ends on December 31st each year.

2. Accounting currency

The currency used in accounting is the Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND REGULATIONS APPLICABLE

1. Applicable accounting Regime

The company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC ("Circular 99") guiding the accounting system for enterprises issued by the Ministry of Finance on October 27, 2025.

2. Accounting Standards

The company has applied Vietnamese accounting standards and the guiding documents issued by the State. Financial statements are prepared and presented in accordance with all regulations of each standard, guiding circulars for the implementation of standards, and the currently applicable accounting system.

IV. SIGNIFICANT ACCOUNTING POLICIES

1. Exchange Rates Applied in Accounting

Economic transactions denominated in foreign currency are converted using the exchange rate on the date the transaction occurs. The balances of monetary items denominated in foreign currency at the end of the period are converted using the exchange rate on that date.

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

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

- Actual exchange rate when buying and selling foreign currency (spot foreign exchange contracts, forward contracts, futures contracts, options contracts, swap contracts): The exchange rate agreed upon in the foreign currency purchase and sale contract between the Company and the bank.

- In cases where the contract does not specify the exchange rate for payment:

+ For accounts receivable: The buying rate of the commercial bank where the business designates the customer to make payment at the time the transaction occurs.

+ For liabilities: The selling exchange rate of the commercial bank where the business intends to conduct the transaction at the time the transaction occurs.

+ For transactions involving the purchase of assets or expenses paid immediately in foreign currency (not through accounts payable), the exchange rate used is the buying rate of the commercial bank where the business makes the payment.

The exchange rate used to revalue the balances of foreign currency-denominated items at the end of the period is determined according to the following principle:

+ For foreign currency deposits in banks: The buying rate of the bank where the business opens its foreign currency account.

+ For monetary items denominated in foreign currency that are classified as other assets: The foreign currency buying rate of the commercial bank where the enterprise regularly conducts transactions at the time of preparing the Financial Statements.

Actual exchange rate differences arising during the year from foreign currency transactions are recognized as financial operating revenue or financial expenses. Exchange rate differences resulting from the revaluation of monetary item balances at the end of the year, after offsetting increases against decreases, are accounted for as financial operating revenue or financial expenses.

2. Principles for recognizing cash and cash equivalents

Money includes cash in hand, demand deposits, and monetary gold used as a store of value, excluding gold classified as inventory used as raw material for the production of products or goods for sale.

Cash equivalents are short-term investments with a redemption or maturity date of no more than 3 months from the date of purchase, easily convertible into a defined amount of cash, and with minimal risk involved in the conversion process.

3. Principles for recognizing financial investments

a) Trading securities

Trading securities are securities (stocks, bonds listed on the stock market, etc.) held by the Company for trading purposes. Trading securities are recognized by the Company from the date the Company acquires ownership and are initially valued at the fair value of payments at the time the transaction occurs plus any costs related to the purchase of the trading securities.

The provision for impairment of trading securities is established to cover the potential loss in value that may occur when there is conclusive evidence that the market value of securities held for trading purposes has decreased compared to their book value.

b) Investing in subsidiaries, joint ventures, and associated companies.

Account invest into the company child Okay plan maths according to direction France original price c. Profit pure Okay word division labour ty child broadcast born after day head private Okay take note receive enter Income statement . Other distributions (besides net profit) are considered as recoveries of investments and are recorded as deductions from the cost of investment.

An associate company is a company in which the investor has significant influence but is not a subsidiary or joint venture. Significant influence is demonstrated by the right to participate in making decisions about the financial and operational policies of the investee, but without having control or joint control over those policies.

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

c) **Investing in equity instruments of other entities**

Investments in equity instruments of other entities reflect investments in equity instruments where the Company does not have control, co-control, or significant influence over the investee.

Investments in equity instruments of other entities are reflected at cost less provisions for impairment of investments.

d) **Provision for impairment of investments in subsidiaries, associates, and equity investments in other entities.**

Provisions for impairment of investments are established when there is sufficient evidence to suggest a decline in the value of these investments at the end of the financial reporting period.

Any increase or decrease in provisions for investments is recognized as a financial expense.

4. Principles for recognizing trade receivables and other receivables

Accounts receivable are presented at their book value less any provisions for doubtful accounts.

The classification of receivables into accounts receivable from customers and other receivables is done according to the following principle:

- Accounts receivable from customers reflect trade-related receivables arising from transactions, including receivables for export sales entrusted to other entities.
- Other receivables reflect non-commercial receivables that are not related to purchase or sale transactions.

The provision for doubtful receivables represents the portion of receivables that the Company anticipates may result in loss or be uncollectible by the end of the accounting period. Increases or decreases in the balance of the provision account are accounted for as administrative expenses on the income statement.

Accounts receivable are presented as short-term or long-term based on the remaining term of the receivables.

5. Principles of Inventory Recognition

Inventory is recorded at the lower of its original cost and its net realizable value.

The original cost of inventory is determined as follows:

- **Materials and goods:** This includes the purchase cost and other directly related costs incurred to bring the inventory to its current location and condition.
- **Finished goods:** Includes the cost of primary raw materials, direct labor costs, and related manufacturing overhead costs, allocated based on normal operating levels.
- **Work-in-progress production costs:** These include the cost of primary raw materials, direct labor costs, and manufacturing overhead costs.

Net realizable value is the estimated selling price of ending inventory less the estimated costs to complete and the estimated costs necessary for selling it.

Inventory values are calculated using the specific identification method and accounted for using the perpetual inventory method.

Inventory devaluation provisions are established for each inventory item whose original cost exceeds its net realizable value. For work-in-progress services, the devaluation provision is calculated separately for each service type with its own price. Increases or decreases in the balance of inventory devaluation provisions required at the end of the fiscal year are recorded in the cost of goods sold.

6. Principles for recognizing and depreciating tangible and intangible fixed assets

Fixed assets are represented at their original cost less accumulated depreciation. The original cost of a fixed asset includes all expenses incurred by the enterprise to acquire the fixed asset up to the point it is ready for use. Expenses incurred after initial recognition are only added to the original cost of the fixed asset if these expenses are certain to increase future economic benefits from the

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

use of the asset. Expenses that do not meet this condition are recognized as production and business expenses in the period.

When a fixed asset is sold or liquidated, its original cost and accumulated depreciation are written off, and any profit or loss arising from the liquidation is recognized as income or expense in the period.

Depreciation is calculated using the straight-line method. The depreciation period is estimated as follows:

Type of asset	Depreciation period (years)	
	This year	Last year
- Houses and buildings	10 – 25	10 – 25
- Machinery and equipment	08 – 10	08 – 10
- Transportation and transmission means	10 – 20	10 – 20

The original cost of fixed assets and the depreciation period are determined according to Circular No. 45/2013/TT-BTC dated April 25, 2013, of the Ministry of Finance guiding the management, use, and depreciation of fixed assets and other regulations.

7. Principles for recognizing and depreciating investment properties.

Investment properties are land use rights, buildings, parts of buildings, or infrastructure owned or leased by the Company, used for the purpose of generating rental income or anticipating appreciation. Investment properties are presented at their original cost less accumulated depreciation. The original cost of an investment property is the total cost incurred by the Company or the fair value of the amounts offered in exchange for acquiring the investment property up to the time of purchase or completion of construction.

Costs related to investment properties that arise after initial recognition are recognized as expenses, unless these costs are likely to cause the investment property to generate more future economic benefits than initially assessed, in which case they are added to the original cost.

When an investment property is sold, the original cost and accumulated depreciation are written off, and any resulting gains or losses are accounted for as income or expenses in that year.

The conversion of owner-occupied or inventory real estate to investment real estate only occurs when the owner ceases to use the property and begins leasing it to another party or upon completion of the construction phase. The conversion of investment real estate to owner-occupied or inventory real estate only occurs when the owner begins to use the property or begins to develop it for sale. The conversion of investment real estate to owner-occupied or inventory real estate does not alter the original cost or residual value of the property at the date of conversion.

8. Principles for recognizing and allocating prepaid expenses

Prepaid expenses that relate only to the cost of production and business operations for the year are recognized as short-term prepaid expenses and are included in the cost of production and business operations for the year.

The calculation and allocation of long-term prepaid expenses to the cost of production and business operations in each accounting period is based on the nature and extent of each type of expense to select an appropriate allocation method and criteria. Prepaid expenses are gradually allocated to the cost of production and business operations using the straight-line method.

9. Accounting principles for business cooperation contracts

Joint venture capital contributions are agreements based on contracts whereby the Company and participating parties conduct economic activities on a jointly controlled basis. Joint control means that strategic decisions related to the operational and financial policies of the joint venture must be made with the consent of all jointly controlling parties.

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

In cases where a subsidiary directly conducts business under joint venture agreements, the capital contribution to jointly controlled assets and any liabilities arising jointly with other joint venture partners from the joint venture's operations are accounted for in the financial statements of the respective company and classified according to the nature of the economic transaction. Liabilities and expenses directly related to the capital contribution to jointly controlled assets are accounted for on an accrual basis. Income from the sale or use of the share of products from the joint venture's operations and the incurred expenses are recognized when it is certain that the economic benefits derived from these transactions are transferred to or from the company and that these economic benefits can be reliably determined.

Joint venture agreements involve the establishment of an independent business entity in which the participating parties contribute capital, known as a jointly controlled entity.

10. Principles for recognizing liabilities and accrued expenses

Liabilities and accrued expenses are recognized for amounts due in the future relating to goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts due.

The classification of liabilities into accounts payable to suppliers and other payables is done according to the following principle:

- Accounts payable to suppliers reflect commercial liabilities arising from transactions involving the purchase of goods, services, and assets from suppliers that are independent entities from the Company, including liabilities incurred when importing through an authorized agent.
- Accrued expenses reflect amounts payable for goods and services received from sellers or provided to buyers but not yet paid due to the lack of invoices or insufficient accounting records, as well as amounts payable to employees for vacation pay and other production and business expenses that must be accrued in advance.
- Other payables reflect non-commercial liabilities that are not related to transactions involving the purchase, sale, or provision of goods or services.

11. Principles for recording loans and financial lease liabilities

The company must keep detailed records of the repayment terms of loans and financial leases. Loans with repayment periods exceeding 12 months from the date of the financial statements are presented as long-term loans and financial leases. Loans due within the next 12 months from the end of the financial statement period are presented as short-term loans and financial leases for repayment planning purposes.

For finance lease liabilities, the total lease liability reflected on the credit side of account 341 is the total amount payable calculated as the present value of minimum lease payments or the fair value of the leased asset.

Loans and debts denominated in foreign currencies must be converted into the accounting currency unit using the actual exchange rate at the time of the transaction;

- When repaying loans in foreign currency, the debit side of account 341 is converted according to the actual accounting exchange rate for each specific entity;
- When preparing financial statements, the balances of loans and financial leases denominated in foreign currency must be revalued according to the actual exchange rate at the time of preparing the financial statements;
- Exchange rate differences arising from the settlement and end-of-period revaluation of loans and financial leases denominated in foreign currency are accounted for as financial operating revenue or expense.

12. Principles for recognizing provisions for liabilities

The recognized value of a provision for liabilities is the most reasonable estimate of the amount that would be required to settle the current liability at the end of the accounting period.

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

The difference between the unused provision for liabilities established in the previous accounting period and the provision for liabilities established in the current reporting period is reversed and recorded as a reduction in business expenses for the period, except for the larger difference of the provision for liabilities related to construction warranty which is reversed and recorded as other income for the period.

13. Principles for recognizing equity

Owner's equity contribution

Owner's capital contribution is recorded at the actual amount contributed by the owner.

Share premium

Share premium is recognized as the difference between the issue price and par value of shares upon initial issuance, supplementary issuance, the difference between the re-issuance price and the book value of treasury shares, and the equity component of convertible bonds upon maturity. Direct costs related to supplementary share issuance and re-issuance of treasury shares are recorded as a reduction in share premium.

Other owner's equity

Other capital is formed by supplementing from business results, revaluation of assets, and the remaining fair value of assets received as gifts, donations, or sponsorships, after deducting any taxes payable (if any) related to these assets.

Profit distribution

Profits after corporate income tax are distributed to shareholders after the allocation of funds in accordance with the Company's Articles of Association and legal regulations, and after approval by the General Meeting of Shareholders.

The distribution of profits to shareholders takes into account non-monetary items within undistributed after-tax profits that may affect cash flow and dividend payment capacity, such as gains from the revaluation of contributed assets, gains from the revaluation of monetary items, financial instruments, and other non-monetary items.

Dividends payable to shareholders are recorded as a liability in the Company's Balance Sheet after the resolution of the annual General Meeting of Shareholders, the resolution of the Board of Directors, and the dividend entitlement notice from the Securities Depository Center are established.

Other funds

Other funds are established and used in accordance with the Company's Articles of Association and resolutions approved annually by the General Meeting of Shareholders.

14. Principles for recognizing revenue and income

Revenue is recognized when a company is likely to receive quantifiable economic benefits. Revenue is determined at the fair value of amounts received or to be received, after deducting trade discounts, sales allowances, and returned goods. The following specific conditions must also be met before revenue is recognized:

Construction contract revenue

Construction contract revenue can be reliably estimated:

- For construction contracts that stipulate that the contractor is paid according to the planned progress: Revenue and expenses related to the contract are recognized corresponding to the portion of work completed, as determined by the Company at the end of the accounting period.
- For construction contracts that stipulate that the contractor is paid based on the value of work performed: Revenue and expenses related to the contract are recognized corresponding to the completed work as confirmed by the client and reflected in the issued invoices.

Revenue from the sale of goods and finished products.

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

Revenue from the sale of goods and finished products is recognized when the following conditions are simultaneously met:

- The majority of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the owner or the right to control the goods;
- Revenue is determined with relative certainty. When the contract stipulates that the buyer has the right to return the purchased product or goods under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer no longer has the right to return the product or goods (except in cases where the customer has the right to return the goods in exchange for other goods or services);
- The company has obtained or will obtain economic benefits from the sales transaction;
- Identify the costs associated with the sales transaction.

Revenue from property leasing activities

Operating lease revenue must be recognized using the straight-line method throughout the lease term, regardless of the payment method.

Future lease payments on operating leases are tracked according to the payment schedule.

Revenue from providing services

Revenue from providing services Revenue is recognized when the outcome of the transaction can be reliably determined. If the provision of services involves multiple periods, revenue is recognized in the period based on the portion of work completed as of the end of the accounting period. The outcome of a service transaction is determined when the following conditions are met:

- Revenue is determined with relative certainty. When the contract stipulates that the buyer has the right to return the purchased service under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer no longer has the right to return the service;
- There is the potential to obtain economic benefits from the transaction of providing that service;
- Determine the portion of work completed as of the date the Balance Sheet is prepared;
- Identify the costs incurred for the transaction and the costs to complete the transaction for providing that service.

Interest

Interest is recognized on an accrual basis, determined by the balances of deposit accounts and the effective interest rate for each period.

Dividends and profit sharing

Dividends and distributed profits are recognized by the Company when it is entitled to receive dividends or profits from its capital contribution. Dividends received in the form of shares are only tracked by the increase in the number of shares, not the value of the shares received.

Revenue deductions

This item reflects adjustments that reduce revenue from sales and services provided during the year, including trade discounts, sales price reductions, and returned goods. This account does not reflect taxes that are deducted from revenue, such as output VAT payable calculated using the direct method.

The revenue adjustments were made as follows:

- Trade discounts, sales price reductions, and returned goods arising during the same period as the consumption of products, goods, and services are adjusted downward the revenue of the period in which they arise;
- In cases where products, goods, or services were sold in previous years, and trade discounts, price reductions, or returned goods arise in the following period, the enterprise may record a reduction in revenue according to the following principle:

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

+ If products, goods, or services consumed in previous years require price reductions, trade discounts, or returns in subsequent periods, but these events occur before the financial statements are issued, the accountant must treat this as an adjustment event arising after the balance sheet date and record a reduction in revenue in the financial statements of the reporting period (previous year).

+ In cases where products, goods, or services are subject to price reductions, trade discounts, or returns after the financial statements have been issued, the enterprise shall record a reduction in revenue for the period in which the transaction occurred (the next period).

15. Principles for recording cost of goods sold

The cost of goods sold is recorded in accordance with the revenue generated during the period and in compliance with the prudence principle.

For direct material costs exceeding normal consumption levels, labor costs, and general manufacturing overhead not allocated to the value of products entering inventory, these will be immediately accounted for in the cost of goods sold (after deducting any compensation, if applicable), even if the products or goods have not yet been determined to have been sold.

The provision for inventory devaluation is included in the cost of goods sold based on the quantity of inventory and the difference between the net realizable value and the original cost of the inventory. When determining the quantity of inventory devaluation for which a provision needs to be made, accountants must exclude inventory for which sales contracts have been signed (with a net realizable value not lower than the book value) but have not yet been delivered to customers, if there is conclusive evidence that the customer will not abandon the contract.

16. Principles for recognizing financial expenses

This reflects financial operating expenses including expenses or losses related to financial investment activities, lending and borrowing costs, joint venture and associate capital contribution costs, short-term securities transfer losses, securities sale transaction costs; provisions for impairment of trading securities, provisions for investment losses in other entities, losses arising from the sale of foreign currency, exchange rate losses, etc.

17. Principles for recognizing selling expenses and administrative expenses.

Selling expenses reflect the actual costs incurred in the process of selling products, goods, or providing services, including costs of offering products, introducing products, advertising products, sales commissions, product warranty costs (excluding construction activities), storage, packaging, and transportation costs, etc.

Business management expenses reflect the general management costs of a business, including: salaries for management staff (wages, allowances, etc.); social insurance, health insurance, union fees, and unemployment insurance for management staff; office supplies, tools, and depreciation of fixed assets used for business management; land rent and business license tax; provisions for doubtful receivables; outsourced services (electricity, water, telephone, fax, property insurance, fire insurance, etc.); and other cash expenses (entertainment, customer conferences, etc.).

18. Principles for recognizing corporate income tax expenses

Corporate income tax expense recognized in the statement of income includes current corporate income tax expense and deferred corporate income tax expense.

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

Deferred corporate income tax expense is determined based on temporary tax-accounting differences, non-deductible expenses, and adjustments for non-taxable income and carried-forward losses.

19. Segment Report

Divisional reporting includes divisions by business area or divisions by geographic region.

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

Business segment: A distinguishable part of a business engaged in the production or provision of individual products, services, or a group of related products or services, with which the segment experiences risks and economic benefits different from other business segments.

Geographic segment: A distinguishable segment of a business engaged in the production or provision of products or services within a specific economic environment, where this segment experiences different economic risks and benefits compared to business segments in other economic environments.

20. Financial instruments

Initial observations

Financial assets: At the initial recognition date, financial assets are recognized at their original cost plus any transaction costs directly related to the acquisition of that financial asset. The Company's financial assets include cash and cash equivalents, short-term receivables, other receivables, and investments held to maturity.

Financial liabilities: At the initial recognition date, financial liabilities are recognized at cost less any transaction costs directly related to the issuance of those financial liabilities. The Company's financial liabilities include accounts payable to suppliers, other payables, accrued expenses, and loans.

Re-evaluation after the initial recording date.

Currently, there are no regulations regarding the revaluation of financial instruments after initial recognition.

21. Stakeholders

Parties are considered related if one party has the ability to control or exert significant influence over the other party in making decisions regarding financial and operational policies. Parties are also considered related if they are subject to common control or significant common influence.

When considering the relationship between the parties involved, the nature of the relationship is given more emphasis than its legal form.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. Cash and cash equivalents

Unit: VND

	September 30, 2026	January 1, 2026
- Cash	98,391,811	15,482,646
- Demand deposit	485,144,645	1,254,414,049
Total	583,536,456	1,269,896,695

2. Financial investments

	September 30, 2026	January 1, 2026
<i>a/ Investment held until maturity:</i>		
Time deposits (Saigon Thuong Tin Commercial Joint Stock Bank)	1,228,311	1,170,935
<i>b/ Long-term financial investment</i>		
Investing capital in other entities.	23,000,000,000	23,000,000,000

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

The investment involves 2,300,000 shares of Agricultural Materials Import-Export Joint Stock Company III, representing a 4.04% ownership stake.

- Number of shares held	2,300,000	Share
- Par value of shares	10,000	VND/Share
- Average price of shares held	10,000	VND/Share

3. Short-term receivables from customers	<u>September 30, 2026</u>	<u>January 1, 2026</u>
- Mekong Plaza International Joint Stock Company	58,423,214,469	76,423,214,469
- SMART Eco City Urban Development Investment Joint Stock Company	161,127,643,000	196,127,643,000
- BIRA Construction Investment Joint Stock Company	132,074,505,101	178,306,505,101
- Ngoc Island General Investment Joint Stock Company	146,161,420,000	176,161,420,000
- Tan Dai Phat Food Import-Export Co., Ltd.	3,805,474,500	3,805,474,500
- Five Star International Fertilizer (*)	4,466,563,380	4,466,563,380
- Other customers	11,735,409,434	4,190,565,492
Total	517,794,229,884	639,481,385,942

(*) Related parties

4. Prepayment to short-term sellers

	<u>September 30, 2026</u>	<u>January 1, 2026</u>
- Five Star International Group Joint Stock Company (*)		19,855,441,400
- Yen My Production, Trading and Service Company Limited	3,172,750,000	3,172,750,000
- Other suppliers	436,241,229	1,349,737,682
Total	3,608,991,229	24,377,929,082

(*) Related parties

5. Short-term receivables

	<u>September 30, 2026</u>	<u>January 1, 2026</u>
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BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

▪ Advance payment	52,657,800	80,300,000
▪ Deposit, collateral	158,500,000	286,268,722
▪ Other receivables	300,960,909,659	308,464,949,618
+ Five Star Fertilizer Factory Branch	5,421,294,246	5,421,294,246
+ Five Star International Group Joint Stock Company (*)	290,050,142,441	297,800,949,541
+ Other receivables	5,489,472,972	5,242,705,831
Total	301,172,067,459	308,831,518,340

6. Long-term receivables

	<u>September 30,</u> <u>2026</u>	<u>January 1, 2026</u>
Five Star Green Park Joint Stock Company - Investment cooperation for GreenPark Riverside residential project (**)	132,056,248,500	0
Total	132,056,248,500	0

(*) The receivable from Nam Sao International Group Joint Stock Company amounting to VND 290,050,142,441 represents the investment capital contribution under Investment Cooperation Contract No. 01/HTĐT-NS-ABS dated 16 October 2023 for the joint investment in the construction of the OT-02 high-rise residential building (with an area of 8,386 m²). On 16 August 2024, the Company's Board of Directors approved the liquidation of Investment Cooperation Contract No. 01/HTĐT-NS-ABS dated 16 October 2023. Accordingly, on 19 August 2024, the parties signed an agreement to liquidate and terminate the aforementioned investment cooperation contract. Nam Sao International Group Joint Stock Company undertook to refund the entire capital contribution for the project, without interest, within six months. However, the agreed repayment deadline has passed, and the Company has not yet recovered the aforementioned capital contribution.

(**) The receivable relates to Investment Cooperation Contract No. 1906/2026/GREEN PARK-BITAGCO dated 19 June 2026, entered into between Nam Sao Green Park Joint Stock Company and Binh Thuan Agricultural Services Joint Stock Company. Under the contract, Binh Thuan Agricultural Services Joint Stock Company is to contribute VND 146,729,165,000, representing 5.9% of the total project value, while Nam Sao Green Park Joint Stock Company is to contribute VND 2,340,205,835,000, representing 94.1% of the total project value of VND 2,486,935,000,000, to Nam Sao Green Park Joint Stock Company for the joint investment in the GreenPark Riverside Residential Area Project.

Pursuant to the investment cooperation contract, within 20 days from the date of signing the contract, Binh Thuan Agricultural Services Joint Stock Company shall transfer 90% of its investment contribution, equivalent to VND 132,056,248,500, to Nam Sao Green Park Joint Stock Company. The

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

remaining amount of VND 14,672,916,500 shall be contributed upon completion by Nam Sao Green Park Joint Stock Company of the initial legal procedures for the Project.

Profit-sharing principles: The finalised project profits shall be distributed in proportion to each party's investment contribution. From the second year onwards, Nam Sao Green Park Joint Stock Company is obligated to pay an advance profit distribution of 8% per annum, calculated on the total capital contributed by Binh Thuan Agricultural Services Joint Stock Company. If the finalised project profits are lower than 8%, the 8% return shall constitute the minimum profit receivable by Binh Thuan Agricultural Services Joint Stock Company. The principal repayment schedule is 20% in the fourth year, 30% in the fifth year and 50% in the sixth year.

7. Provision for short-term doubtful debts

		September 30, 2026		January 1, 2026	
		Original price	Preventive	Original price	Preventive
■	Short-term receivables from customers	508,406,463,746	(340,083,146,173)	637,638,463,746	(399,643,336,172)
+	BIRA Construction Investment Company	132,074,505,101	(81,863,701,571)	178,306,505,101	(95,790,801,571)
+	MEKONGPLAZA International Joint Stock Company	58,423,214,469	(31,952,250,128)	76,423,214,469	(38,211,607,235)
+	Ngoc Island Investment Joint Stock Company	146,161,420,000	(102,312,994,000)	176,161,420,000	(118,513,704,000)
+	Smart Eco City Urban Development Investment Joint Stock Company	161,127,643,000	(113,318,219,208)	196,127,643,000	(136,507,542,100)
+	Tan Dai Phat Food Import-Export Co., Ltd.	3,805,474,500	(3,805,474,500)	3,805,474,500	(3,805,474,500)
+	Five Star International Fertilizer (CAMPODIA)	4,466,563,380	(4,466,563,380)	4,466,563,380	(4,466,563,380)
+	Other customers	2,380,743,386	(2,347,643,386)	2,347,643,296	(2,347,643,386)
■	Pay the seller in advance.	3,578,555,229	(3,578,555,229)	3,578,555,229	(3,578,555,229)
+	Binh Son Trading Company Limited	243,200,000	(243,200,000)	243,200,000	(243,200,000)
+	Yen My Production, Trading & Service Co., Ltd.	3,172,750,000	(3,172,750,000)	3,172,750,000	(3,172,750,000)
+	Other customers	162,605,229	(162,605,229)	162,605,229	(162,605,229)
■	Other short-term receivables	300,505,981,092	(159,356,313,422)	308,256,788,192	(99,796,123,423)
+	Five Star International Group Joint Stock Company	290,050,142,441	(148,900,474,771)	297,800,949,541	(89,340,284,772)
+	Five Star Fertilizer Factory	5,421,294,246	(5,421,294,246)	5,421,294,246	(5,421,294,246)
+	Other customers	5,034,544,405	(5,034,544,405)	5,034,544,405	(5,034,544,405)
	Total	941,723,000,067	(503.018.014.824)	949,473,807,167	(503.018.014.824)

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

8. Deficits in assets awaiting solution

These are goods found to be missing during import or export, the cause of which has not yet been determined.

	<u>September 30,</u> <u>2026</u>	<u>January 1, 2026</u>
- Duong Thanh Binh (Thang Hai Gas Station)	25,307,097	25,307,097
- Nguyen Anh Khoa (Thuan Hoa Gas Station)	10,465,510	10,465,510
- Nguyen Quy Trieu (Km29 Gas Station)	11,264,728	11,264,728
- Dinh Tan Lam (Gop Gas Station)	28,159,378	28,159,378
- Tran Trung Thoai (Gop Gas Station)	847,763	847,763
- Lan Lam Thao		3,485,800
Total	<u><u>76,044,476</u></u>	<u><u>79,530,276</u></u>

9. Inventory

	<u>September 30, 2026</u>	<u>January</u> <u>1, 2026</u>
- Raw materials	13,624,500	9,686,185
- Goods	4,293,683,273	4,977,677,859
- Goods shipped for sale:		100,480,000
Total	<u><u>4,307,307,773</u></u>	<u><u>5,087,844,044</u></u>

10. Prepaid expenses**Short term**

Short-term prepaid expenses include insurance costs, vehicle maintenance, road tolls, and other deferred expenses. The allocation period is no more than 12 months.

- January 1, 2026	104,106,677
- Increase during the period	251,667,899
- Allocation to production and business costs in the period	(239,191,863)
- September 30, 2026	<u><u>116,582,713</u></u>

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

Long term

Long-term prepaid expenses include tool and equipment costs, repair costs, and other expenses. The amortization period ranges from 15 to 48 months.

- January 1, 2026	3,898,769,017
- Increase during the period	80,767,149
- Allocation to production and business costs in the period	(474,941,403)
- September 30, 2026	<u>3,504,594,763</u>

11. Tangible fixed assets

Fixed Assets Group	Houses, buildings	Machinery and equipment	Transportation and transmission	Total
Target				
Original price				
- January 1, 2026	7,838,300,394	1,051,730,256	3,715,925,745	12,605,956,395
- Increase during the period	But	But	But	But
- Liquidation, sale	But	But	But	But
- September 30, 2026	7,838,300,394	1,051,730,256	3,715,925,745	12,605,956,395
Depreciation value				
- January 1, 2026	5,244,672,480	973,344,818	1,894,628,024	8,112,645,322
- Depreciation during the period	177,962,931	14,999,994	235,637,604	428,600,529
- Liquidation, sale				
- September 30, 2026	5,422,635,411	988,344,812	2,130,265,628	8,541,245,851
Remaining value				
- January 1, 2026	2,593,627,914	78,385,438	1,821,297,721	4,493,311,073
- September 30, 2026	2,415,664,983	63,385,444	1,585,660,117	4,064,710,544
Original cost of fully depreciated fixed assets still in use				
- January 1, 2026	2,846,622,376	891,730,256	574,091,048	4,312,443,680

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

- September 30, 2026	2,846,622,376	891,730,256	574,091,048	4,312,443,680
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12. Intangible fixed assets

Target	Fixed Assets Group	Land use rights	Software program	Total
Original price				
- January 1, 2026		7,173,504,000	154,000,000	7,327,504,000
- Other reductions during the period		But	But	But
- September 30, 2026		7,173,504,000	154,000,000	7,327,504,000
Depreciation value				
- January 1, 2026		2,631,324,442	120,000,000	2,751,324,442
- Depreciation during the period		112,647,042	5,100,003	117,747,045
- Other discounts				
- September 30, 2026		2,743,971,484	125.100.003	2,869,071,487
Remaining value				
- January 1, 2026		4,542,179,558	34,000,000	4,576,179,558
- September 30, 2026		4,429,532,516	28,899,997	4,458,432,513

The Company's land use rights are currently mortgaged to secure a loan at:

- Vietnam Investment and Development Bank - Binh Thuan Branch, under credit agreement number 0046/2026/3127435/HĐTD dated January 30, 2026.
- Saigon Tai Loc Commercial Joint Stock Bank – Binh Thuan Branch, according to credit agreement number 202025101967 dated May 11, 2023 and number 202025101967/02 signed on May 16, 2025.

13. Short-term payables to suppliers

	<u>September 30,</u> <u>2026</u>	<u>January 1, 2026</u>
- Vietnam Construction Equipment Co., Ltd.		37,524,600
- MVN Group Investment and Trading Joint Stock Company	59,020,000	59,020,000

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

- Binh Thuan Petroleum and Gas Joint Stock Company	1,490,374,190	164,040,500
- Dai Nghia Industrial Machinery Trading Company Limited	3,191,706,430	
- General Corporation for Trade, Technology and Investment - JSC	500,000,000	
- Au Viet International Fertilizer Joint Stock Company	2,630,298,300	
- Phuc Dien Hau Giang Investment Joint Stock Company	1,544,361,000	
- Other customers	1,620	389,674,400
Total	9,415,761,540	650,259,500

14. Short-term advance payment by the buyer

	<u>September 30, 2026</u>	<u>January 1, 2026</u>
- Hong Van Trading and Transportation Services Co., Ltd.	1,352,000,000	20,634,122
- Other customers	144,228,602	
Total	1,496,228,602	20,634,122

15. Taxes and other payments due to the State

Target	January 1, 2026	Must be submitted within the period.	Actual payments made during the period	September 30, 2026
- Value Totalled Tax		162,371,643		162,371,643
- Personal Income Tax	35,293,551	84,665,012	95,294,714	24,663,849
Total	35,293,551	247,036,655	95,294,714	187,035,492

Value Totalled Tax

Tax calculation method : By deduction method

Applicable tax rate :

- Plant varieties and fertilizers : Not subject to tax.

- Frozen food at the commercial stage : No declaration or tax payment required.

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

- Domestic water : 5%
- Gasoline, diesel, lubricants; rental income from premises : 10%

Corporate Income Tax

Corporate income tax is 20% of taxable income.

Other types of taxes

The company makes declarations and deductions in accordance with current regulations.

The Company's tax reports will be subject to audit by the tax authorities. Because the application of tax laws and regulations to different types of transactions may be interpreted in different ways, the amount of tax presented in the financial statements will be definitively determined by the final decision of the tax authorities.

16. Payable to employees	<u>September 30, 2026</u>	<u>January 1, 2026</u>
Income amounts that still need to be paid to employees	839,212,223	406,492,297

17. Short-term accrued expenses

	<u>September 30, 2026</u>	<u>January 1, 2026</u>
- Bank loan interest		260,794,236
- Other expenses		140,872,568
Total		401,666,804

18. Unearned revenue

	<u>September 30, 2026</u>	<u>January 1, 2026</u>
Unearned revenue arising from the rental of premises.	20,454,545	20,454,545

19. Other payments payables	<u>September 30, 2026</u>	<u>January 1, 2026</u>
<i>Short term</i>	<i>1,090,682,146</i>	<i>16,928,933,095</i>
- Excess assets awaiting resolution	334,917,316	285,232,556
- Social insurance, health insurance, unemployment insurance, trade union fees	134,129,482	3,727,480
- Dividends payable		117,004,375

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

-	Agricultural Supplies Joint Stock Company III (*)	258,000,000	258,000,000
-	Ten Stars Investment Co., Ltd.		16,000,000,000
-	Other payables and liabilities	363,635,348	264,968,684
	Long-term payment	300,000,000	300,000,000
	Accepting deposits and collateral.		
-	V&V Logistics Co., Ltd. (warehouse rental deposit)	292,500,000	292,500,000
-	Rental security deposit for Ham My General Warehouse	5,000,000	5,000,000
-	Rental deposit for industrial premises in Ninh Thuan - Phan Rang, Khanh Hoa.	2,500,000	2,500,000

(*) Related parties

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BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

19. Loans and obligations under finance leases

	<u>January 1, 2026</u>	<u>Loans during the period</u>	<u>Repay the loan within the period.</u>	<u>September 30, 2026</u>
<i>Short-term loans</i>				
Vietnam Investment and Development Bank - Binh Thuan Branch	63,561,941,997	204,848,028,465	217,916,019,794	50,493,950,668
	45,035,678,977	165,851,461,765	172,888,002,377	37,999,138,365
Saigon Tai Loc Commercial Joint Stock Bank - Binh Thuan Branch	14,999,263,020	26,934,373,700	34,933,824,417	6,999,812,303
Tran Thi Cuc (mobilized loan)	3,287,000,000	2,830,000,000	2,822,000,000	3,295,000,000
Huynh Thi Bich Sam (mobilized loan)		500,000,000	500,000,000	But
Nguyen Hong Phuc (mobilized loan)		387,193,000	387,193,000	But
Nguyen Thi Huong (mobilized loan)		2,300,000,000	1,800,000,000	500,000,000
Vo Nguyen Ha Xuyen (mobilized loan)		1,200,000,000	1,200,000,000	But
Nguyen Thi Ngoc Hoa (mobilized loan)		1,000,000,000		1,000,000,000
Truong Thuy Linh (funded by a loan)		480,000,000		480,000,000
Trieu Thi Thu Hoa (mobilized loan)		3,165,000,000	3,165,000,000	
Le Thi Thu Tam		200,000,000	200,000,000	

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

Long-term debt due for repayment	240,000,000	20,000,000	220,000,000
<i>Vietnam Foreign Trade Commercial Bank – Binh Thuan Branch</i>			
<i>Long-term loans</i>	160,000,000	160,000,000	But
Vietnam Foreign Trade Commercial Bank – Binh Thuan Branch			
Total	63,721,941,997	204,848,028,465	50,493,950,668

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

20. Reward and Welfare Fund

January 1, 2026	4,885,616,326
- Rewards and bonuses during the period	(294,028,512)
- September 30, 2026	4,591,587,814

21. Equity

The changes in equity capital during the period are as follows:

	From January 1, 2025 to September 30, 2025	January 1, 2025	Increase during the period	Decrease during the period	September 30, 2025
25.1	Owner's equity contribution	800,000,000,000	But	But	800,000,000,000
25.2	Share premium	42,560,127,000	But	But	42,560,127,000
25.3	Development Investment Fund	59,516,176	But	But	59,516,176
25.4	Undistributed Net Profit	73,778,971,182	(293.203.138.131)		(219,424,166,949)
	TOTAL	916,398,614,358	(293.203.138.131)		623,195,476,227

	From January 1, 2026 to September 30, 2026	January 1, 2026	Increase during the period	Decrease during the period	September 30, 2026
25.1	Owner's equity contribution	800,000,000,000	But	But	800,000,000,000
25.2	Share premium	42,560,127,000	But	But	42,560,127,000
25.3	Development Investment Fund	59,516,176	But	But	59,516,176
25.4	Undistributed Net Profit	(440,650,017,748)	(1,795,583,026)		(442,445,600,774)
	TOTAL	401,969,625,428	(1,795,583,026)		400.174.042.402

24.1 Owner's equity

Par value of shares : 10,000 VND/share

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

Number of shares outstanding : 80,000,000 shares

Details of shareholders' capital contributions as of June 30, 2026 are as follows:

	Number of shares	Proporti on
- Tran Van Muoi	10,000,000	12.5%
- Other shareholders	70,000,000	87.5%
Total	80,000,000	100.00%

**22. TOTALITIONAL INFORMATION FOR ITEMS PRESENTED IN THE REPORT ON
BUSINESS RESULTS FOR THE THIRD QUARTER OF 2026**

	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
23. Revenue from sales and services		
- Revenue from the sale of various types of fertilizers and other agricultural products.	73.013.159.020	6,893,995,371
- Revenue from the sale of construction materials (various types of steel)	4,911,344,580	
- Freight transportation revenue	6,925,925	
- Revenue from the sale of gasoline, diesel, and lubricants of all kinds.	67,454,387,286	23,123,461,388
Total	145,385,816,811	30,017,456,759

24. Cost of goods sold

- Cost of goods sold for fertilizers and other agricultural products.	67,407,658,507	6,036,421,638
- Cost of goods sold for construction materials (various types of steel)	4,456,709,900	

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

-	Cost of goods sold for gasoline, diesel, and lubricants.	66,020,948,161	22,110,274,586
	Total	137,885,316,568	28,146,696,224
25.	Financial operating revenue		
-	Interest on deposits and loans	353,593	105,376
	Total	353,593	105,376
26.	Financial expenses	854,722,700	882,253,471
	Interest expense		
27.	Selling expenses		
-	Sales staff costs	789,694,394	738,524,844
-	Cost of materials and packaging	1,086,114	49,339,125
-	Cost of tools and equipment	71,208,648	40,187,659
-	Depreciation cost of fixed assets	186,886,464	186,886,464
-	Outsourced service costs	79,157,921	82,739,384
-	Other monetary expenses	395,459,718	101,675,935
	Total	1,523,493,259	1,199,353,411
28.	General and Administrative Expenses		
-	Management staff costs	837,906,099	776,299,465
-	Material costs management	29,502,570	35,655,097
-	Office supplies costs	42,837,649	38,158,007
-	Depreciation cost of fixed assets	31,157,874	29,457,873
-	Taxes, fees and charges	1,158,596	
-	Outsourced service costs	78,984,794	81,618,022
-	Other monetary expenses	383,772,149	202,096,825
	Total	1,405,319,731	1,163,285,289

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

29. Other income

- Collecting penalties for breach of contract regarding land plots.		3,285,682,900
- Other	52,365,175	43,679,061
Total	52,365,175	3,329,361,961

30. Other expenses

- Other items	3,219,187	280.113.498
Total	3,219,187	280.113.498

31. Current Corporate Income Tax (CIT) expense

- Total accounting profit before tax	3,766,464,134	1,675,222,203
- Total profit for corporate income tax calculation		
- Corporate income tax rate	20%	20%
- Current corporate income tax expense		
Total current corporate income tax expense	3,766,464,134	1,675,222,203

Earnings per share

- Profit after corporate income tax	3,766,464,134	1,675,222,203
- Average number of outstanding common shares during the period	80,000,000	80,000,000
- Earnings per share	47	21

32. Information about the Related parties

32.1 Related Party

Related Party	Relationship
- Mr. Tran Van Muoi	Major shareholder
- Five Star International Group Joint Stock Company	The company has the same major shareholder.

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

- Five Star International Fertilizer (Cambodia) Co, Ltd	A subsidiary of Five Star International Group Joint Stock Company
- Agricultural Supplies Joint Stock Company III	Affiliated company
- Vam Co Dong Agricultural Materials Joint Stock Company	A subsidiary of Five Star International Group Joint Stock Company
- Five Star High-Tech Fertilizer Joint Stock Company	A subsidiary of Five Star International Group Joint Stock Company
- Vietnam Agricultural Trade and Tourism Joint Stock Company Agritour	A subsidiary of Five Star International Group Joint Stock Company
- Fivestar Holdings Joint Stock Company	Ms. Tran Thi Hien is the General Director and legal representative of this company.

32.2 Transactions during the period with related parties:

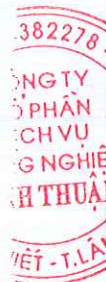
- The income of the Board of Directors; Management Board; Supervisory Board; and Chief Accountant from January 1, 2026 to September 30, 2026 is as follows: **VND 1,457,864,546**
- Board of Directors, Management Board: 1,038,570,000 VND
- Supervisory Board, Chief Accountant: 419,294,546 VND
- Transactions with other entities are as follows:

32.3 As of September 30, 2026, the related-party transactions are as follows:

Related Party	Transaction details	Amount
Five Star International Group Joint Stock Company	Recovering capital contributions from investment cooperation contracts.	7,750,807,100
	Collect payment for the termination of the land use rights transfer contract.	19,855,441,400

32.4 As of June 30, 2026, the receivables and payables to related parties are as follows:

Related Party	Transaction details	Amount
❖ <i>Accounts receivable</i>		
1. Five Star Fertilizer Factory Branch	Discount must be collected.	5,421,294,246
2. Five Star International Fertilizer (Cambodia) Co, Ltd	Payment for fertilizer sales must be collected.	4,466,563,380

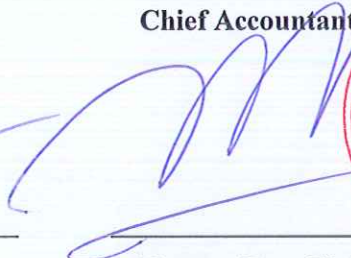


BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

Notes to the Financial Statements for the accounting period from July 1, 2026 to September 30, 2026

3.	Five Star International Group Joint Stock Company	Capital contribution for investment cooperation contract	290,050,142,441
Total accounts receivable			299,938,000,067
❖ Liabilities			
1.	Agricultural Materials Import and Export Joint Stock Company III	Interest payable	258,000,000
Total liabilities			258,000,000

Lam Dong, October , 2026

Preparer	Chief Accountant	Director
		
_____ Truong Thuy Linh	_____ Nguyen Tran Hai	_____ Do Viet Ha

M.S.D.N: 3400382278 - C.T.C.P

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BÌNH THUẬN

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