

COMPANY

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Financial Statements

Independence - Freedom - Happiness

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Dak Lak, October 03, 2025

- The Hanoi Stock Exchange.

of Finance guiding information disclosure on the securities market;

- Pursuant to the Reviewed Semi-Annual 2025 Financial Statements of Phuoc An Coffee Joint Stock Company, the post-tax business results showed a 96% increase in loss compared to the pre-review post-tax profit.

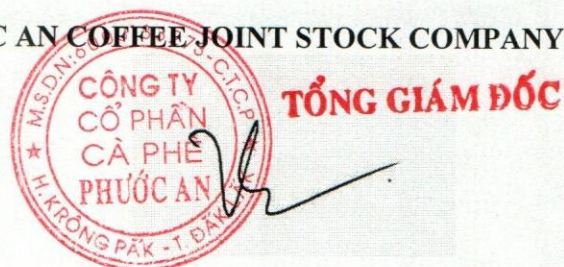
Phuoc An Coffee Joint Stock Company explains the reasons as follows:

1. **Net Revenue:** Decreased by VND 219.88 million (equivalent to 3%) due to inappropriate timing of revenue recognition.
2. **Cost of Goods Sold:** Increased by VND 926.88 million due to:
 - Recognition of land rental cost of VND 433.89 million for 318.68 hectares of land recommended for revocation;
 - Recognition of increased original value of coffee plantations according to Inspection Conclusion, resulting in accumulated depreciation expense of VND 492.99 million.

Due to the above reasons, the post-tax profit after review decreased by an additional VND 1,146.76 million, resulting in a 96% increase in loss compared to pre-review figures.

The Company respectfully reports this to the State Securities Commission and Hanoi Stock Exchange for your information.

PHUOC AN COFFEE JOINT STOCK COMPANY



Distribution:

- *As above.*
- *File.*

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