

**VINACAFÉ BIEN HOA
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Liberty – Happiness

No: *107/2026/CT-VCF*

*Re: Explanation for profit variation in the
financial statements for the 3rd Quarter of
2026*

Dong Nai City, 20 October 2026

**Attention: State Securities Commission of Vietnam
Ho Chi Minh City Stock Exchange**

- Pursuant to Circular No. 96/2020/TT-BTC dated 16 November 2020, issued by the Ministry of Finance regarding Information Disclosure in the Securities Market and its amending and supplementing circulars, and
- Based on the Business Operation Results for the 3rd Quarter of 2026 compared to the same period in 2025 of the Company.

Vinacafé Bien Hoa Joint Stock Company (hereinafter referred to as “the Company”) hereby provides an explanation regarding the variation in profit after tax of the Company for the 3rd Quarter of 2026 compared to the same period in 2025 as follows:

Indicators	Quarter III		Variation	
	2026	2025	VND	%
	VND	VND		
Net revenue	719,924,159,879	545,943,804,524	173,980,355,355	32%
Net operating profit before tax ⁽¹⁾	150,779,125,656	118,350,008,262	32,429,117,394	27%
Net financial income ⁽²⁾	10,833,280,513	22,194,734,036	(11,361,453,523)	-51%
Profit after tax	129,591,834,005	112,432,162,239	17,159,671,766	15%

The profit after tax increased by 15% compared to the same period last year primarily attributable to the following factors:

- Net operating profit before tax increased by 27%, mainly due to the increase in net revenue compared to the same period in 2025.
- Net financial income decreased by 51%, as income from financial investment activities decreased during the period as compared to the same period last year.

⁽¹⁾ Net operating profit before corporate income tax is calculated as gross profit (-) minus total selling expenses and general and administration expenses

⁽²⁾ Net financial income is calculated as financial income (-) minus financial expenses.



✓

Best regards.

To:

- As addressed;
- Filed at the Office.

**CÔNG TY CỔ
PHẦN VINACAFÉ
BIÊN HÒA**

Digitally signed by CÔNG TY CỔ PHẦN
VINACAFÉ BIÊN HÒA
DN: C=VN, S=ĐỒNG NAI, L=Xã An Phước,
CN=CÔNG TY CỔ PHẦN VINACAFÉ BIÊN
HÒA, OID.0.9.2342.19200300.100.1.1=MST:
3600261626
Reason: I am the author of this document
Location: your signing location here
Date: 2026.10.20 11:46:18+07'00'
Foxit PDF Reader Version: 11.2.1

✓ REPRESENTATIVE OF THE COMPANY *✓*



NGUYEN PHUC HAU

