

INVITATION LETTER 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS

Dear Shareholders of Vinacafé Bien Hoa Joint - Stock Company

The Board of Directors of Vinacafé Bien Hoa Joint- Stock Company (the “Company”) hereby respectfully announces and cordially invites the Shareholders to attend the 2026 Annual General Meeting of Shareholders as follows:

Time: 08:00 AM, Wednesday, 15 April 2026.

Venue: Office of Company - Land Lot No. C.I.III-3+5+7, Long Thanh Industrial Park, An Phuoc Commune, Dong Nai Province, Vietnam

Agenda:

- Approval of the Report of the Board of Directors;
- Approval of the Report of the Independent Board Member in the Audit Committee;
- Approval of the 2025 Audited Financial Statements;
- Approval of the 2025 profit distribution plan;
- Approval of the 2026 business plan;
- Selection of the auditing firm in 2026;
- Approval of the remuneration plan for the Board of Directors in 2026;
- Approval of the Company’s investment transactions;
- Other matters under the authority of the General Meeting of Shareholders.

Shareholders or their authorized representatives attending the meeting are requested to bring: this Invitation Letter, valid personal identification documents, and the original Power of Attorney duly completed in accordance with the template published on the Company’s website (in the case of authorized attendance).

Contents and meeting documents:

Details of the agenda and meeting materials are published on the Company’s website at: https://vinacafebienhoa.com/shareholder_category/information-statement/?lang=en

Meeting Registration:

To facilitate the organization and reception of attendees, shareholders are kindly requested to confirm their attendance or authorize another person to attend on their behalf by sending confirmation to the Company’s headquarters via postal mail or email before 04:00 PM, April 14, 2026.

For further details regarding the meeting, please contact:

Vinacafé Bien Hoa Joint- Stock Company – Land Lot No. C.I.III-3+5+7, Long Thanh Industrial Park, An Phuoc Commune, Dong Nai Province, Vietnam.

Telephone No.: 0251.836 554; E-mail: vinacafe@vinacafebienhoa.com

Ms. Nguyễn Thị Thúy Hằng (0933.706.732).

We sincerely announce and cordially invite you to attend.

Dong Nai, March 25, 2026
ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN





VINACAFÉ BIEN HOA JOINT-STOCK COMPANY
 Address: Land Lot No. C.I.III-3+5+7, Long Thanh Industrial Park,
 An Phuoc Commune, Dong Nai Province, Vietnam
 Telephone No.: 0251.836 554
 Website: <https://vinacafebienhoa.com>

POWER OF ATTORNEY

Shareholder’s name:
 ID/Citizen ID card number (for Vietnamese individuals):.....
 Enterprise registration number/License number ((for Vietnamese individuals):.....
 Securities trading code number (for foreign individuals and institutions):.....
 Issued on: By:
 Registered residential address/Head office address:

(For institutional shareholders, please fill in the following information):

Legal representative/Authorized representative:
Full name:
ID/Citizen ID/Passport No.:.....
Issued on: *By:*)

Shares ownership: shares
(“Authorizing Person”)

Hereby authorizes:

Mr./Ms:
 ID/Citizen ID /Passport No.¹:.....
 Issued on: By:
 Registered residential address:
(“Authorized Person”)

to attend and vote on behalf of the Authorizing Person, to the extent of the Authorizing Person’s share in respect of all matters at 2026 Annual General Meeting of Shareholders of Vinacafé Bien Hoa JSC held on 15 April 2026.

The Authorized Person is responsible for implementation of the authorization mentioned above.

Term of authorization: This Power of Attorney take effect from the signing date and shall expire upon completion of the authorization./.

....., day month year

AUTHORIZING PERSON²
((Signature, full name and seal – for institutional shareholders))

AUTHORIZED PERSON
(Signature, full name)

.....

.....

¹ The Authorized Person is required to present the Invitation letter, the original ID Card/Citizen ID/Passport and a copy of Authorizing Person ‘s ID Card/Citizen ID/Passport upon registration for attendance.
² In the shareholder is an institution, Authorizing Person must be its legal representative/authorized representative.



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AGENDA
2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS
VINACAFÉ BIEN HOA JOINT - STOCK COMPANY

Time: 08:00 AM, Wednesday, 15 April 2026.

Venue: Office of Company - Land Lot No. C.I.III-3+5+7, Long Thanh Industrial Park, An Phuoc Commune, Dong Nai Province, Vietnam

No.	AGENDA	PROPOSED TIMING
1.	Shareholder registration and guest welcome	08h00' - 08h45'
2.	Start the meeting: Announcement of the agenda and introduction of delegates	08h45' - 08h50'
3.	<ul style="list-style-type: none"> - Announcement of the result of shareholder. - Approval of the list of the Presidium, Secretary and Vote Counting Committee. - Approval of the working principles of the General Meeting. 	08h50' - 09h00'
4.	Approval of the Meeting Agenda.	09h00' - 09h05'
5.	Report of the Board of Directors.	09h05' - 09h20'
6.	Report of the CEO.	09h20' - 09h40'
7.	Report of the Independent Board Member in the Audit Committee.	09h40' - 09h50'
8.	Proposals from the Board of Directors on: <ul style="list-style-type: none"> - The 2026 business plan; - The 2025 profit distribution plan; - Selection of the auditing firm for 2026; - The remuneration plan for the Board of Directors in 2026; - Approval of the Company's investment transactions; - Other matters under the authority of the General Meeting of Shareholders 	09h50' - 10h10'
9.	<ul style="list-style-type: none"> - Instructions on voting procedures; - Voting on the Resolutions of the General Meeting. 	10h10' - 10h20'
10.	Tea break.	10h20' - 10h35'
11.	Discussion and opinion sharing.	10h35' - 10h50'
12.	Vote counting and announcement of election results	10h50' - 11h00'
13.	Passing The meeting minutes & close the meeting.	11h00' - 11h10'



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WORKING PRINCIPLES

2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS

VINACAFÉ BIEN HOA JOINT STOCK COMPANY

(15 April 2026)

1. The 2026 Annual General Meeting of Shareholders of Vinacafé Bien Hoa Joint-Stock Company shall be conducted in compliance with legal regulations and in accordance with the approved agenda and content.
2. Shareholders or authorized representatives attending the Meeting shall be given three (03) voting ballots, including:
 - 2.1 **Hand-raising voting ballot:** Used for voting by raising the ballot, not collected into the ballot box.
 - 2.2 **Voting Ballot No. 1:** Used to vote on pre-printed matters.
 - 2.3 **Voting Ballot No. 2:** Used for voting on any newly arising matters that require a secret ballot during the meeting.
3. Shareholders must check the number of voting ballots received and the information printed on them (especially the total number of voting rights). If there is any discrepancy, they must immediately notify the Organizing Board for correction.
4. The Presidium has the right to chair and regulate the meeting in accordance with the law, and attending shareholders are obliged to comply with legal regulations and the Presidium's decisions.
5. If a shareholder leaves before the meeting concludes, they shall be deemed to have voluntarily waived their rights and obligations at the meeting from that point onward.
6. Late-arriving shareholders shall be allowed to vote on matters arising after they have completed the registration procedures for attendance.
7. Shareholders have the right to express their opinions during the meeting or write their opinions on paper and submit them to the Secretary. The Secretary will compile and forward them to the Presidium. Shareholders are requested not to speak on matters unrelated to the approved agenda of the meeting.



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VOTING REGULATIONS 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS VINACAFÉ BIEN HOA JOINT-STOCK COMPANY

- Pursuant to the 2020 Enterprises Law;
- Pursuant to the Charter of Vinacafé Bien Hoa Joint - Stock Company (“Company”) dated April 14, 2021.

Vinacafé Bien Hoa Joint-Stock Company hereby announces the Voting Regulations at the 2026 Annual General Meeting of Shareholders as follows:

1. Voting Ballots:

The Organizing Board shall issue two (02) types of voting ballots, including:

- 1.1. **Hand-raising voting ballot:** Used to vote on certain ordinary matters as requested by the Presidium during the meeting and will not be collected into the ballot box.
- 1.2. **Selection voting ballot (select: Agree; Disagree; No opinion):** Used to vote on key matters presented for shareholder approval as per the reports and proposals of the Presidium and will be collected into the ballot box.

2. Voting Methods:

2.1. Hand-raising Voting Ballot: Majority Vote Method.

For certain ordinary matters such as electing the Presidium, Secretary, Voting and Election Committee; approving the Meeting Agenda and Resolutions, shareholders or authorized representatives shall raise their hand-raising voting ballots when the Presidium sequentially calls for votes on the following options: Approve; Disapprove; No opinion.

2.2. Selection Voting Ballot (select: Agree; Disagree; No opinion): Based on Share Ownership Ratio.

2.2.1 Shareholders or authorized representatives must mark (V) or (X) in **one of** the three boxes: Agree; Disagree; No opinion.

2.2.2 If a shareholder does not mark any box or does not submit the selection voting ballot into the ballot box, it will be considered as **"No opinion"**.

2.3. In case of mistakes in Voting, Shareholders may contact the Organizing Board for a new voting ballot and must return the incorrect ballot.

3. Valid and Invalid Voting Ballots:

3.1. Valid Voting Ballots:

- Officially issued by the Organizing Board, bearing the Company’s seal, without erasures or alterations;

- Must be marked (V) or (X) in one of the three options: **Agree; Disagree; No opinion.**

3.2. Invalid Voting Ballots:

- Not issued by the Organizing Board or altered/tampered with.
- Marking more than one option in the selection voting ballot.

4. Collection, Vote Counting, and Report Procedures:

- 4.1. After voting, shareholders or authorized representatives must place their voting ballots into the sealed ballot box. Ballot collection ends when all attending shareholders have submitted their votes or at the deadline announced by the Vote Counting Committee.
- 4.2. Vote counting begins immediately after ballot collection.
- 4.3. Vote counting results will be recorded in a report signed by all members of the Voting Counting Committee and announced before the meeting closes.

5. Approval of Meeting Resolutions:

- 5.1. For decisions regarding the types of shares and the total number of shares of each type; changes in business lines and sectors; changes in the Company's organizational and management structure; investment projects or asset sales valued at 35% or more of the Company's total assets as recorded in the latest audited consolidated financial statements: approval requires ***at least 65% of the total voting rights*** of shareholders attending in person or through authorized representatives and voting at the meeting.
- 5.2. ***Other matters: more than 50% of the total votes*** of attending shareholders or authorized representatives.

6. Complaints on Voting and Vote Counting:

- Any complaints or concerns about voting and vote counting shall be resolved by the Meeting Chairperson or the Head of the Vote Counting Committee if raised before the Minutes of meeting is announced./.



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REPORT OF THE BOARD OF DIRECTORS AT THE 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS

Dear Shareholders,

On behalf of the Board of Directors, I would like to present to the 2026 Annual General Meeting of Shareholders the report on the Company's performance in 2025 as follows:

I. REPORT ON BUSINESS OPERATIONS IN 2025

1. Assessment of the Company's Operations in 2025

- In 2025, the operations of Vinacafé Bien Hoa Joint Stock Company (“the Company”, “VCF”) took place amid significant volatility in the coffee market, particularly with coffee prices reaching high levels at various times during the year. By exercising prudent market assessment and implementing appropriate management measures to control costs, optimize production, and enhance operational efficiency to sustain business performance, the Company achieved very positive results in 2025, exceeding both revenue and profit targets. Specifically, net revenue reached VND 2,761 billion, representing 108% growth compared to 2024 and achieving 102% of the low-end annual plan; profit after tax reached VND 518 billion, equivalent to 116% of 2024 and exceeding the low-end annual plan by 10%.
- In addition, during the past year, the Company concentrated and mobilized all resources to implement the relocation of its factory, machinery and equipment, and entire workforce to Long Thanh Industrial Park. By September 2025, the relocation was substantially completed in compliance with the timeline required by local authorities. Following the commencement of operations at the new location, production activities have initially stabilized, with production lines operating in a synchronized manner, thereby supporting the continuity of business operations.

2. Activities of the Board of Directors:

- Based on the objectives approved by the 2025 Annual General Meeting of Shareholders, the Board of Directors effectively fulfilled its supervisory role over the Executive Board; directed corporate governance activities and provided prudent, rigorous and decisive orientation for production, business and investment strategies, ensuring compliance with applicable laws, as well as internal regulations of Masan Group and the Company. Members of the Board of Directors demonstrated a high sense of responsibility, fully performing their assigned roles and duties, thereby supporting the Board in effectively carrying out its function of guiding the Company's development.
- The Board of Directors established business orientations and strategies aligned with market developments, while making timely and flexible adjustments in response to actual fluctuations, thereby contributing to the effective resolution of arising issues, improving overall operational efficiency, and further strengthening the position of Vinacafé Bien Hoa Joint Stock Company in the industry.

- The Board of Directors also directly instructed the Executive Board to implement the relocation of the factory to Long Thanh Industrial Park, ensuring progress, safety and efficiency.

3. The Board of Directors' evaluation of the Company's Executive Board's performance.

- In the process of managing production and business operations, the Executive Board has always been cautious and complied with legal regulations, the Company's Charter, and the general policies of the Group.
- The Board of Directors evaluates that the Executive Board has effectively fulfilled its responsibilities and roles through timely, flexible, and appropriate business management solutions in line with the Board's policies and directions. All directives issued by the Board of Directors have been fully, promptly, and effectively implemented by the Executive Board, with detailed reports on the results presented at regular Board meetings, demonstrating a high level of responsibility.

4. Summary of the meetings and decisions of Board of Directors

- In 2025, the Board of Directors of Vinacafé Bien Hoa held regular quarterly meetings and solicited written opinions from its members. All meetings were conducted in accordance with proper procedures, with full participation, active contributions, and approval by all members of the Board of Directors.
- The Board of Directors issued Resolutions and Decisions to approve the following matters:
 - Finalizing the list of shareholders (record date) for attendance at the 2025 Annual General Meeting of Shareholders.
 - Finalizing the list of shareholders (record date) for collecting shareholders' written opinions on the amendment and supplementation of the Company's business lines.
 - Approving matters to be submitted to the 2025 Annual General Meeting of Shareholders for approval.
 - Electing the Chairman of the Board of Directors and appointing the Chairman and members of the Audit Committee for the 2025–2030 term.
 - Approving the detailed plan for relocating the Bien Hoa Factory to the factory at Long Thanh Industrial Park.
 - Approving the collection of shareholders' written opinions on the change of the Company's head office, amendment of the Company's Charter, and other matters falling within the authority of the General Meeting of Shareholders.
 - Approving the 2025 internal audit plan.
 - Approving the Company's organizational chart.
 - Finalizing the list of shareholders (record date) for the payment of 2024 dividends.
 - Approving the collection of shareholders' written opinions on the dismissal of a member of the Board of Directors and the adjustment of the number of members of the Board of Directors for the remaining period of the 2025–2030 term.

5. Report on the Company's failure to meet the conditions of a public company

- On 30 July 2025, the Company completed the procedures to notify that it no longer satisfies the conditions of a public company (*), specifically: it does not ensure that at least 10% of the voting shares are held by a minimum of 100 investors who are not major shareholders. This notification was submitted to the State Securities Commission of Vietnam and the Ho Chi Minh City Stock Exchange, and was disclosed in accordance with applicable regulations.
- The failure to meet the conditions of a public company as well as the listing requirements of VCF has persisted for several years. However, to date, the Company has no feasible solution to ensure a compliant shareholder structure, as it remains dependent on a major shareholder holding 98.79% of the shares. Accordingly; by 25 July 2026, the Company will submit a dossier to the State Securities Commission of Vietnam to deregister its public company status in accordance with regulations.
- The Company commits to fully fulfilling its information disclosure obligations and ensuring the lawful rights and interests of shareholders throughout this process. At the same time, the Company will continue to maintain stable and transparent production and business operations in the coming period.

(* Pursuant to Point a, Clause 1, Article 32 of the Law on Securities No. 54/2019/QH14, as amended and supplemented at Point a, Clause 11, Article 1 of Law No. 56/2024/QH15.

II. 2026 OPERATIONAL PLAN

		Low target	High target
Net revenue	Billion dong	2,900	3,100
Net After-tax profit	Billion dong	490	520

Strategic directions:

- Focus on breakthrough innovation in developing new and distinctive products that meet the "unmet needs" of Vietnamese consumers.
- Go Global – A strategy to expand globally, bringing the brand and high-quality products of Vinacafé Bien Hoa Joint Stock Company to large, potential markets in Asia and worldwide.
- Strive to apply green production solutions throughout the system, maintaining a sustainable development strategy and social responsibility, with business achievements aligned with environmental and community protection.

Dong Nai, March 25, 2026
ON BEHALF OF THE BOARD
CHAIRMAN

(Signed and sealed)

PHAM HONG SON



VINACAFÉ BIEN HOA JOINT-STOCK COMPANY

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REPORT

ON THE ACTIVITIES OF THE INDEPENDENT BOARD MEMBER OF THE BOARD OF DIRECTORS IN THE AUDIT COMMITTEE IN 2025

Dear Shareholder,

Pursuant to:

- *Enterprises Law No. 59/2020/QH14, passed by the National Assembly on June 17, 2020;*
- *Law on Securities No. 54/2019/QH14, passed by the National Assembly on November 26, 2019;*
- *The role, authority, and responsibilities of the Audit Committee are specified in the Charter of Vinacafé Bien Hoa Joint Stock Company (“Company”);*
- *The Resolution of the 2025 Annual General Meeting of Shareholders of the Company;*
- *Operational Regulations of the Company’s Audit Committee; and*
- *The 2025 financial statements, audited by KPMG Limited Liability Company*

On behalf of the Company's Audit Committee, I would like to present to the 2026 Annual General Meeting of Shareholders the report on the Committee’s activities in 2025 as follows:

1. The organizational Structure:

Audit Committee has two (2) members, as follows:

No.	Full Name	Position
01	Ms Ho Thuy Hanh	Chairwoman of the Audit Committee
02	Mr Huynh Cong Hoan	Member of the Audit Committee

2. Remuneration, Operating Expenses, and Other Benefits of the Audit Committee and each Members:

In 2025, the members of the Audit Committee operated without remuneration, expenses, or any other related benefits.

3. Summary of Audit Committee Meetings and Conclusions and Recommendations:

Meetings of the Audit Committee:

No.	Member of the Audit Committee	Number of meetings attended	Rate of attendance and voting	Conclusions, Recommendations
1	Ms Ho Thuy Hanh	2/2	100%	Approved the Audit Committee’s operational plan for 2025.

2	Mr Huynh Cong Hoan	2/2	100%	Approved the draft 2025 internal audit plan and the 2025 internal control assessment report prepared by the Internal Audit Department for submission to the Board of Directors.
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4. Results on Financial Statements, Business Operations, and Financial Status of the Company:

- Over the past year, accounting practices, including record-keeping, document storage, and bookkeeping, were conducted in compliance with Vietnamese Accounting Standards (VAS), enterprise accounting regulations, and relevant legal provisions, accurately reflecting the Company's stable and transparent financial position.
- The Company prepared its financial statements in accordance with legal regulations. The semi-annual and annual financial statements were audited by KPMG in compliance with applicable regulations.
- The key financial indicators achieved in 2025 are as follows:

Indicator	2025	2024	Increase/(Decrease)	%
	(VND billion)	(VND billion)	(VND billion)	
Net Revenue	2,761	2,556	205	8%
Cost of Goods Sold (COGS)	2,171	2,055	116	6%
Gross Profit	591	502	89	18%
Selling Expenses	4	11	(7)	-64%
General & Administrative Expenses	22	22	-	0%
Net Financial Income	79	92	(13)	-14%
Net Profit After Corporate Income Tax	518	446	72	16%

EPS	2025	2024	Increase	%
	(dong/share)	(dong/share)	(dong/share)	
	19.482	16.797	2.685	16%

Indicator	Actual 2025	Plan 2025 (*)	Compared to the Plan	%
	(VND billion)	(VND billion)	(VND billion)	
Net Revenue	2.761	2.700	61	2%
Net Profit After Corporate Income Tax	518	470	48	10%

(*) 2025 Business Plan – Lower Targe

5. Report on Related-Party Transactions:

- In 2025, the Company entered into related-party transactions involving the purchase and sale of goods and services with the following entities: Masan Consumer Corporation, Masan Industrial One Member Limited Liability Company, Masan MB One Member Limited Liability Company, Vinh Hao Mineral Water Joint Stock Company, Masan HG One Member Limited Liability Company, Phuc Long Heritage Joint Stock Company, and Masan Brewery HG One Member Limited Liability Company.
- These transactions were monitored upon occurrence and approved by the competent authorities of the Company (the General Meeting of Shareholders and the Board of Directors), disclosed in accordance with the Company's Charter and applicable laws, and fully reported in the financial statements for the year ended December 31, 2025, as audited by KPMG Limited.

6. Assessment of the Company's Internal Control System and Risk Management.

- The Company maintains a reliable and effective risk management and internal control framework. The quality management system, including product quality and food safety, energy and environmental management, and occupational health and safety, operates in compliance with applicable standards, all of which continue to be duly certified. The Company did not record any material legal risks during the year.
- In 2025, the Company's Internal Audit Department ("IA") conducted internal audit activities in accordance with the audit plan approved by the Board of Directors. For certain findings, the Executive Board promptly implemented action plans during the course of the audits at the factory; accordingly, all findings have been fully remediated.

7. Oversight Results on the CEO and Other Executives

- The Executive Board regularly held meetings to discuss business operations and, based on the timely guidance of the Board of Directors, made appropriate production and business decisions to implement the resolutions and decisions of the General Meeting of Shareholders and the Board of Directors.
- During the management and operational activities, no significant violations or material errors were recorded by regulatory authorities or relevant agencies.

8. Evaluation of the Coordination Between the Audit Committee, the Board of Directors, the CEO, and Shareholders

- In 2025, the Audit Committee received strong cooperation and support from the Board of Directors, the CEO, and the Company's management team, enabling it to effectively carry out its duties. The Committee was provided with full and timely access to reports and documents related to corporate governance, business operations, and the financial position of the Company.

9. Audit Committee's Work Plan for 2026

- Perform monitoring and oversight functions on the Board of Directors' directives, the Executive Board's management activities, and assess the legitimacy, compliance, transparency, and prudence in corporate governance and operations.
- Supervise the quality of services provided by the independent auditor in auditing the Company's year-end financial statements for 2026.

- Carry out other tasks as stipulated in the Audit Committee's Operating Regulations.

Respectfully.

Dong Nai, March 25, 2026

**On behalf of the Audit Committee
Chairwoman
Independent Member of the Board of Directors
(Signed and sealed)
HO THUY HANH**



VinaCafé Bien Hoa Joint Stock Company

Financial Statements
for the year ended 31 December 2025



VinaCafé Bien Hoa Joint Stock Company
Corporate Information

**Enterprise Registration
Certificate No.**

3600261626

29 December 2004

The Company's Enterprise Registration Certificate has been amended several times, the most recent of which is dated 11 September 2025. The Enterprise Registration Certificate and its amendments were issued by the Department of Finance of Dong Nai Province.

Board of Directors

Mr. Pham Hong Son	Chairman
Mr. Huynh Cong Hoan	Member
Ms. Ho Thuy Hanh	Member
Ms. Nguyen Hoang Yen	Member (until 10 November 2025)

Audit Committee

Ms. Ho Thuy Hanh	Chairwoman
Mr. Huynh Cong Hoan	Member

Board of Management

Mr. Nguyen Phuc Hau	Chief Executive Officer (from 10 February 2026)
Mr. Nguyen Tan Ky	Chief Executive Officer (until 10 February 2026)

Registered Office

Lot No. C.I.III-3+5+7
Long Thanh Industrial Zone
An Phuoc Commune
Dong Nai Province
Vietnam

Auditor

KPMG Limited
Vietnam

VinaCafé Bien Hoa Joint Stock Company
Statement of the Board of Directors and Board of Management

STATEMENT OF THE BOARD OF MANAGEMENT’S RESPONSIBILITY IN RESPECT OF THE FINANCIAL STATEMENTS

The Board of Management of VinaCafé Bien Hoa Joint Stock Company (“the Company”) presents this statement and the accompanying financial statements of the Company for the year ended 31 December 2025.

The Company’s Board of Management is responsible for the preparation and true and fair presentation of the financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to financial reporting. In the opinion of the Company’s Board of Management:

- (a) the financial statements set out on pages 5 to 38 give a true and fair view of the financial position of the Company as at 31 December 2025, and of its results of operations and its cash flows for the year then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to financial reporting; and
- (b) at the date of this statement, there are no reasons to believe that the Company will not be able to pay its debts as and when they fall due.

APPROVAL OF THE FINANCIAL STATEMENTS BY THE BOARD OF DIRECTORS

The Company’s Board of Directors has, on the date of this statement, authorised the accompanying financial statements for issue.

On behalf of the Board of Directors



Phạm Hồng Sơn
Chairman

Dong Nai Province, 24 February 2026

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S. TY
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KPMG Limited Branch
No. 115 Nguyen Hue Street,
Sai Gon Ward, Ho Chi Minh City, Vietnam
+84 (28) 3821 9266 | kpmg.com.vn

NDEPENDENT AUDITOR’S REPORT

To the Shareholders VinaCafé Bien Hoa Joint Stock Company

We have audited the accompanying financial statements of VinaCafé Bien Hoa Joint Stock Company (“the Company”), which comprise the balance sheet as at 31 December 2025, the statements of income and cash flows for the year then ended and the explanatory notes thereto, which were authorised for issue by the Company’s Board of Directors on 24 February 2026, as set out on pages 5 to 38.

Management’s Responsibility

The Company’s Board of Management is responsible for the preparation and true and fair presentation of these financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to financial reporting, and for such internal control as the Board of Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 judgement, 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 true 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 Company’s Board of Management, 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.

15/01/2026
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Auditor's Opinion

In our opinion, the financial statements give a true and fair view, in all material respects, of the financial position of VinaCafé Bien Hoa Joint Stock Company as at 31 December 2025 and of its results of operations and its cash flows for the year then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to financial reporting.

KPMG Limited Branch

Vietnam

Audit Report No.: 25-01-01421-26-1



Truong Vinh Phuc
Practicing Auditor Registration
Certificate No. 1901-2023-007-1
Deputy General Director

Trieu Tich Quyen
Practicing Auditor Registration
Certificate No. 4629-2023-007-1

Ho Chi Minh City, 24 February 2026



VinaCafé Bien Hoa Joint Stock Company
Balance sheet as at 31 December 2025

Form B 01 – DN
*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

	Code	Note	31/12/2025 VND	1/1/2025 VND
ASSETS				
Current assets (100 = 110 + 120 + 130 + 140 + 150)	100		1,291,835,237,511	842,528,899,612
Cash and cash equivalents	110	5	77,838,368,237	105,991,360,485
Cash	111		15,038,368,237	7,691,360,485
Cash equivalents	112		62,800,000,000	98,300,000,000
Short-term financial investments	120		2,000,000,000	400,000,000
Held-to-maturity investments	123	6	2,000,000,000	400,000,000
Accounts receivable – short-term	130		838,186,250,290	457,491,927,351
Accounts receivable from customers	131	7	388,837,107,198	456,778,177,968
Prepayments to suppliers	132		25,162,976,371	451,050,000
Other short-term receivables	136	8(a)	424,186,166,721	262,699,383
Inventories	140	9	373,011,967,754	277,313,308,529
Inventories	141		373,687,061,815	280,927,425,905
Allowance for inventories	149		(675,094,061)	(3,614,117,376)
Other current assets	150		798,651,230	1,332,303,247
Short-term prepaid expenses	151		798,651,230	1,213,088,001
Taxes and others receivable from State Treasury	153		-	119,215,246

The accompanying notes are an integral part of these financial statements

VinaCafé Bien Hoa Joint Stock Company
Balance sheet as at 31 December 2025 (continued)

Form B 01 – DN
*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

	Code	Note	31/12/2025 VND	1/1/2025 VND
Long-term assets (200 = 210 + 220 + 240 + 260)	200		330,409,810,692	1,645,959,160,230
Accounts receivable – long-term	210		75,000,000	1,403,259,232,877
Other long-term receivables	216	8(b)	75,000,000	1,403,259,232,877
Fixed assets	220		194,728,307,817	216,982,059,669
Tangible fixed assets	221	10	194,728,307,817	216,982,059,669
Cost	222		985,335,595,123	1,014,860,711,980
Accumulated depreciation	223		(790,607,287,306)	(797,878,652,311)
Intangible fixed assets	227		-	-
Cost	228		1,880,358,879	1,880,358,879
Accumulated amortisation	229		(1,880,358,879)	(1,880,358,879)
Long-term work in progress	240		99,829,770,638	3,324,400,552
Construction in progress	242	11	99,829,770,638	3,324,400,552
Other long-term assets	260		35,776,732,237	22,393,467,132
Long-term prepaid expenses	261	12	31,155,936,045	16,310,464,993
Deferred tax assets	262	13	4,620,796,192	6,083,002,139
TOTAL ASSETS (270 = 100 + 200)	270		1,622,245,048,203	2,488,488,059,842

The accompanying notes are an integral part of these financial statements

10/12/2025


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VinaCafé Bien Hoa Joint Stock Company
Balance sheet as at 31 December 2025 (continued)

Form B 01 – DN
(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

	Code	Note	31/12/2025 VND	1/1/2025 VND
RESOURCES				
LIABILITIES (300 = 310 + 330)	300		485,480,394,663	593,744,351,247
Current liabilities	310		481,368,346,388	589,413,006,947
Accounts payable to suppliers	311	14	262,014,408,129	239,282,308,863
Advances from customers	312		1,715,407,961	12,917,953,653
Taxes payable to State Treasury	313	15	62,592,790,350	70,000,508,928
Accrued expenses	315	16	79,704,906,244	36,716,957,089
Other short-term payables	319	17(a)	3,104,702,716	2,595,670,061
Short-term borrowings	320	18	51,204,233,530	206,867,710,895
Bonus and welfare funds	322		21,031,897,458	21,031,897,458
Long-term liabilities	330		4,112,048,275	4,331,344,300
Other long-term payables	337	17(b)	279,450,000	289,450,000
Long-term provisions	342		3,832,598,275	4,041,894,300
EQUITY (400 = 410)	400		1,136,764,653,540	1,894,743,708,595
Owners' equity	410	19	1,136,764,653,540	1,894,743,708,595
Share capital	411	20	265,791,350,000	265,791,350,000
Share premium	412	20	29,974,241,968	29,974,241,968
Investment and development fund	418		213,510,848,947	213,510,848,947
Undistributed profits after tax	421		627,488,212,625	1,385,467,267,680
- <i>Undistributed profits after tax brought forward</i>	421a		109,668,787,680	939,029,953,020
- <i>Undistributed profit after tax for the current year/prior year</i>	421b		517,819,424,945	446,437,314,660
TOTAL RESOURCES (440 = 300 + 400)	440		1,622,245,048,203	2,488,488,059,842

24 February 2026

Prepared by:

 Ly Nhat Duy
 General Accountant

Approved by:

 Phan Thi Thuy Hoa
 Chief Accountant


 Pham Hong Son
 Chairman



The accompanying notes are an integral part of these financial statements

VinaCafé Bien Hoa Joint Stock Company
Statement of income for the year ended 31 December 2025

Form B 02 – DN
(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

	Code	Note	2025 VND	2024 VND
Revenue from sale of goods and provision of services	01	22	2,772,608,235,474	2,573,987,027,138
Revenue deductions	02	22	11,111,975,885	17,707,948,989
Net revenue (10 = 01 - 02)	10	22	2,761,496,259,589	2,556,279,078,149
Cost of sales and services provided	11	23	2,170,809,835,229	2,054,645,702,491
Gross profit (20 = 10 - 11)	20		590,686,424,360	501,633,375,658
Financial income	21	24	91,420,653,671	100,138,990,154
Financial expenses	22	25	12,135,690,751	7,767,502,093
<i>In which: Interest expense</i>	23		9,990,325,284	6,314,850,349
Selling expenses	25	26	4,373,731,969	11,475,122,438
General and administration expenses	26	27	21,998,114,776	22,208,330,912
Net operating profit {30 = 20 + (21 - 22) - (25 + 26)}	30		643,599,540,535	560,321,410,369
Other income	31		4,108,513,586	48,623,091
Other expenses	32		342,500,076	2,323,204,630
Results of other activities (40 = 31 - 32)	40		3,766,013,510	(2,274,581,539)
Accounting profit before tax (50 = 30 + 40)	50		647,365,554,045	558,046,828,830
Income tax expense – current	51	29	128,083,923,153	112,980,953,759
Income tax expense/(benefit) – deferred	52	29	1,462,205,947	(1,371,439,589)
Net profit after tax (60 = 50 - 51 - 52) (carried forward to next page)	60		517,819,424,945	446,437,314,660



The accompanying notes are an integral part of these financial statements


VinaCafé Bien Hoa Joint Stock Company
Statement of income for the year ended 31 December 2025 (continued)

Form B 02 – DN
*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

	Code	Note	2025 VND	2024 VND
Net profit after tax (60 = 50 - 51 - 52) (brought forward from previous page)	60		517,819,424,945	446,437,314,660
Earnings per share				
Basic earnings per share	70	30	19,482	16,797

24 February 2026

Prepared by:



Ly Nhat Duy
General Accountant

Approved by:




Phan Thi Thuy Hoa
Chief Accountant

Phan Hong Son
Chairman



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The accompanying notes are an integral part of these financial statements

VinaCafé Bien Hoa Joint Stock Company
Statement of cash flows for the year ended 31 December 2025 (Indirect method)

Form B 03 – DN
*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

	Code	2025 VND	2024 VND
CASH FLOWS FROM OPERATING ACTIVITIES			
Accounting profit before tax	01	647,365,554,045	558,046,828,830
Adjustments for			
Depreciation	02	42,997,211,371	45,824,256,008
Allowances and provisions	03	6,380,232,117	4,525,047,645
Exchange losses/(gains) arising from revaluation of monetary items dominated in foreign currencies	04	215,395,968	(136,595,579)
Profits from investing activities	05	(92,074,355,195)	(93,449,845,423)
Interest expense	06	9,990,325,284	6,314,850,349
Operating profit before changes in working capital	08	614,874,363,590	521,124,541,830
Change in receivables and other assets	09	67,823,317,508	(96,615,345,520)
Change in inventories	10	(102,288,187,367)	(72,717,495,525)
Change in payables and other liabilities	11	2,494,594,883	(6,876,815,699)
Change in prepaid expenses	12	3,852,645,286	1,773,528,005
Change in trading securities	13	-	193,919,939,955
		586,756,733,900	540,608,353,046
Interest paid	14	(10,258,695,946)	(6,103,581,126)
Corporate income tax paid	15	(126,923,505,980)	(99,077,312,441)
Net cash flows from operating activities	20	449,574,531,974	435,427,459,479
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for additions to fixed assets and other long-term assets	21	(117,146,946,643)	(4,439,641,676)
Proceeds from disposals of fixed assets	22	4,172,760,942	301,568,559
Payments for placements of term deposits at banks and other investments	23	(2,000,000,000)	(2,355,800,000,000)
Payments for granting a loan	23	-	(200,000,000,000)
Receipts from withdrawals of term deposits from banks and collection of other investments	24	998,400,000,000	2,271,800,000,000
Receipts from collection of a loan	24	-	200,000,000,000
Receipts of interest from deposits at banks, loans granted and other investments	27	69,762,103,990	105,427,726,192
Net cash flows from investing activities	30	953,187,918,289	17,289,653,075

The accompanying notes are an integral part of these financial statements



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VinaCafé Bien Hoa Joint Stock Company
Statement of cash flows for the year ended 31 December 2025
(Indirect method – continued)

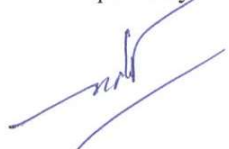
Form B 03 – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

	Code	2025 VND	2024 VND
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings	33	563,198,719,824	680,029,541,053
Payments to settle loan principals	34	(718,862,197,189)	(638,999,935,490)
Payments of dividends	36	(1,275,246,288,000)	(664,887,933,400)
Net cash flows from financing activities	40	(1,430,909,765,365)	(623,858,327,837)
Net cash flows during the year (50 = 20 + 30 + 40)	50	(28,147,315,102)	(171,141,215,283)
Cash and cash equivalents at beginning of the year	60	105,991,360,485	277,098,311,191
Effect of exchange rate fluctuations on cash and cash equivalents	61	(5,677,146)	34,264,577
Cash and cash equivalents at end of the year (70 = 50 + 60 + 61) (Note 5)	70	77,838,368,237	105,991,360,485

24 February 2026

Prepared by:



Ly Nhat Duy
General Accountant

Approved by:



Phan Thi Thuy Hoa
Chief Accountant




Phan Hong Son
Chairman

The accompanying notes are an integral part of these financial statements



VINACAFÉ BIEN HOA JOINT-STOCK COMPANY

Address: Land Lot No. C.I.III-3+5+7, Long Thanh Industrial Park,
An Phuoc Commune, Dong Nai Province, Vietnam

Telephone No.: 0251.836 554

Website: <https://vinacafebienhoa.com>

PROPOSAL
THE 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS
(Re: 2026 business plan)

To: The General Meeting of Shareholders

- Pursuant to the 2020 Enterprise Law;
- Pursuant to the Charter of Vinacafé Bien Hoa JSC (“Company”) dated April 14, 2021;

Respectfully submitted to the General Meeting of Shareholders for approval of the Company’s 2026 business plan as follows:

<i>(Billion dong)</i>	Target 2026	
	Low	High
Net revenue	2,900	3,100
Net After-tax profit	490	520

Dong Nai, March 25, 2026

**ON BEHALF OF THE BOARD
CHAIRMAN**

(Signed and sealed)

PHAM HONG SON



VINACAFÉ BIEN HOA JOINT-STOCK COMPANY
Address: Land Lot No. C.I.III-3+5+7, Long Thanh Industrial Park,
An Phuoc Commune, Dong Nai Province, Vietnam
Telephone No.: 0251.836 554
Website: <https://vinacafebienhoa.com>

PROPOSAL
THE 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS
(Re: the 2025 profit distribution plan)

To: The General Meeting of Shareholders

- Pursuant to the 2020 Enterprise Law;
- Pursuant to the Charter of Vinacafé Bien Hoa JSC (“Company”) dated April 14, 2021;
- Pursuant to the 2025 audited financial statements of the Company, audited by KPMG LLC;

We would like to present the General Meeting of Shareholders to approve the profit distribution plan for 2025 of Company as follows:

Unit: dong

Targets	Allocation ratio	Total amount
A. 2025 Net Profit After Tax of the Company		517,819,424,945
1. Total Accounting Profit Before Tax		647,365,554,045
2. Corporate Income Tax Expense		129,546,129,100
B. Profit Distribution for the Year 2025		
1. Undistributed Net Profit After Tax as of 01/01/2025		1,385,467,267,680
2. Net Profit After Tax of the Company for the Year		517,819,424,945
3. Dividend Payment for the Year	480%	(1,275,798,480,000)
4. Provision for Bonus and Welfare Fund		-
C. Net Profit for the Year 2025 After Distribution		627,488,212,625

We would like to present the General Meeting of Shareholders to approve the profit distribution plan for 2025 of Company as follows:

- (i) Allocate to the bonus and welfare fund: 0 VND.
- (ii) Dividend distribution for 2025: 0 VND.

Dong Nai, March 25, 2026
ON BEHALF OF THE BOARD
CHAIRMAN

(Signed and sealed)

PHAM HONG SON



VINACAFÉ BIEN HOA JOINT-STOCK COMPANY

Address: Land Lot No. C.I.III-3+5+7, Long Thanh Industrial Park,
An Phuoc Commune, Dong Nai Province, Vietnam

Telephone No.: 0251.836 554

Website: <https://vinacafebienhoa.com>

PROPOSAL

THE 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS

(Re: selection of the audit firm for the financial statements for the fiscal year 2026)

To: The General Meeting of Shareholders

- Pursuant to the 2020 Enterprise Law;
- Pursuant to the Charter of Vinacafe Bien Hoa JSC (“Company”) dated April 14, 2021;

The Audit Committee would like to present General Meeting of Shareholders approve the authorization for the Chairman of the Board of Directors or the CEO of the Company to decide on the selection of the audit firm for the financial statements for the fiscal year 2026 with one of the following companies:

- KPMG Vietnam LLC;
- Deloitte Vietnam LLC;
- PricewaterhouseCoopers Vietnam LLC;
- Ernst & Young Vietnam LLC.

Dong Nai, March 25, 2026

**ON BEHALF OF THE AUDIT COMMITTEE
CHAIRWOMAN**

(Signed and sealed)

HO THUY HANH



VINACAFÉ BIEN HOA JOINT-STOCK COMPANY

Address: Land Lot No. C.I.III-3+5+7, Long Thanh Industrial Park,
An Phuoc Commune, Dong Nai Province, Vietnam

Telephone No.: 0251.836 554

Website: <https://vinacafebienhoa.com>

PROPOSAL
THE 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS
(Re: Approval of the Investment Transactions)

To: The General Meeting of Shareholders

- Pursuant to the 2020 Enterprise Law;
- Pursuant to the Charter of Vinacafé Bien Hoa JSC (“Company”) dated April 14, 2021;

We would like to present the General Meeting of Shareholders to approve Investment Transactions of the Company, as follows:

To optimize cash flow management and increase financial income through investment transactions, including the purchase and sale of bonds (including transactions in the secondary market for bonds issued by subsidiaries and affiliates within the Masan Group), certificates of deposit, and other assets, each transaction value falling within the authority of the General Meeting of Shareholders in accordance with the Charter and relevant laws ("Investment Transactions"), and authorizing the Chairman of the Board of Directors, and allowing the Chairman to delegate to another Company executive:

- i. To decide on the specific terms and conditions of Investment Transactions and related contracts, agreements, and documents, including any amendments, supplements, termination, or replacement of the Investment Transactions (if applicable); and
- ii. To sign and execute Investment Transactions and related contracts, agreements, and documents, including any amendments, supplements, termination, or replacement of the Investment Transactions (if applicable).

Dong Nai, March 25, 2026
ON BEHALF OF THE BOARD
CHAIRMAN

(Signed and sealed)

PHAM HONG SON

**VINACAFÉ BIEN HOA
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 01/2026/NQ-ĐHĐCĐ/VCF

Dong Nai, 15 April 2026

**RESOLUTION
OF THE 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS
VINACAFÉ BIEN HOA JOINT STOCK COMPANY**

THE GENERAL MEETING OF SHAREHOLDERS

- Pursuant to the 2020 Enterprises Law;
- Pursuant to the Charter of Vinacafé Bien Hoa Joint - Stock Company (“Company”) dated April 14, 2021; and:
- Pursuant to the Minutes of the 2026 Annual General Meeting of Shareholders No./2026/BB-ĐHĐCĐ/VCF dated ... April 2026 of Vinacafé Bien Hoa Joint-Stock Company

RESOLVED

Article 1. To approve the Board of Directors' Report on corporate governance and the performance results of the Board of Directors in 2025.

Article 2. To approve the report on the activities of the independent member of the Board of Directors in the Audit Committee in 2025.

Article 3. To approve the 2025 audited financial statements of the Company, audited by KPMG Limited.

Article 4. To approve the 2026 business plan of the Company:

<i>(Billion dong)</i>	Target 2026	
	Low	High
Net revenue	2,900	3,100
Net After-tax profit	490	520

Article 5. To approve the profit distribution plan for 2025:

(i) Allocation to the bonus and welfare fund: 0 VND.

(ii) Dividend distribution for 2025: 0 VND.

Article 6. To approve the authorization for the Chairman of the Board of Directors or the CEO of the Company to decide on the selection of the auditing firm for the Company's financial statements for the fiscal year 2026 with one of these auditing firms:

- KPMG Vietnam Limited;

- Deloitte Vietnam Company Limited;
- PricewaterhouseCoopers Vietnam Limited;
- Ernst & Young Vietnam Limited.

Article 7. To approve the remuneration plan for the members of the Board of Directors for 2026: 0 VND.

Article 8. To optimize cash flow management and increase financial income through investment transactions, including the purchase and sale of bonds (including transactions in the secondary market for bonds issued by subsidiaries and affiliates within the Masan Group), certificates of deposit, and other assets, each transaction value falling within the authority of the General Meeting of Shareholders in accordance with the Charter and relevant laws ("Investment Transactions"), and authorizing the Chairman of the Board of Directors, and allowing the Chairman to delegate to another Company executive:

- i. To decide on the specific terms and conditions of Investment Transactions and related contracts, agreements, and documents, including any amendments, supplements, termination, or replacement of the Investment Transactions (if applicable); and
- ii. To sign and execute Investment Transactions and related contracts, agreements, and documents, including any amendments, supplements, termination, or replacement of the Investment Transactions (if applicable).

Article 9. The Board of Directors and the Management of the Company are responsible for the implementation of this Resolution.

Article 10. This Resolution shall take effect from the date of signing./.

**ON BEHALF OF
THE GENERAL MEETING OF SHAREHOLDERS
CHAIRMAN OF THE BOARD OF DIRECTORS**

PHAM HONG SON



VINACAFÉ BIEN HOA JOINT-STOCK COMPANY
 Address: Land Lot No. C.I.III-3+5+7, Long Thanh Industrial Park,
 An Phuoc Commune, Dong Nai Province, Vietnam
 Telephone No.: 0251.836 554
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VOTING CARD NO. 1
2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS
VINACAFÉ BIEN HOA JOINT - STOCK COMPANY
(15 April 2026)

Shareholder

Identity number

Authorized representative (if any)

ID/Passport

Number of votes

Article	Contents	Voting Options											
1.	To approve the Board of Directors' Report on corporate governance and the performance results of the Board of Directors in 2025.	Agree <input type="checkbox"/> Disagree <input type="checkbox"/> No opinion <input type="checkbox"/>											
2.	To approve the report on the activities of the independent member of the Board of Directors in the Audit Committee in 2025.	Agree <input type="checkbox"/> Disagree <input type="checkbox"/> No opinion <input type="checkbox"/>											
3.	To approve the 2025 audited financial statements of the Company, audited by KPMG Limited.	Agree <input type="checkbox"/> Disagree <input type="checkbox"/> No opinion <input type="checkbox"/>											
4.	To approve the 2026 business plan of the Company: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="text-align: left; vertical-align: bottom;"><i>(Billion dong)</i></th> <th colspan="2" style="text-align: center;">Target 2026</th> </tr> <tr> <th style="text-align: center;">Low</th> <th style="text-align: center;">High</th> </tr> </thead> <tbody> <tr> <td style="text-align: left;">Net revenue</td> <td style="text-align: center;">2,900</td> <td style="text-align: center;">3,100</td> </tr> <tr> <td style="text-align: left;">Net After-tax profit</td> <td style="text-align: center;">490</td> <td style="text-align: center;">520</td> </tr> </tbody> </table>	<i>(Billion dong)</i>	Target 2026		Low	High	Net revenue	2,900	3,100	Net After-tax profit	490	520	Agree <input type="checkbox"/> Disagree <input type="checkbox"/> No opinion <input type="checkbox"/>
<i>(Billion dong)</i>	Target 2026												
	Low	High											
Net revenue	2,900	3,100											
Net After-tax profit	490	520											
5.	To approve the profit distribution plan for 2025: <ul style="list-style-type: none"> • Allocation to the bonus and welfare fund: 0 VND. • Dividend distribution for 2025: 0 VND. 	Agree <input type="checkbox"/> Disagree <input type="checkbox"/> No opinion <input type="checkbox"/>											
6.	To approve the authorization for the Chairman of the Board of Directors or the CEO of the Company to decide on the selection of the auditing firm for the Company's financial statements for the fiscal year 2026 with one of these auditing firms: <ul style="list-style-type: none"> - KPMG Vietnam Limited; - Deloitte Vietnam Company Limited; - PricewaterhouseCoopers Vietnam Limited; - Ernst & Young Vietnam Limited. 	Agree <input type="checkbox"/> Disagree <input type="checkbox"/> No opinion <input type="checkbox"/>											

VOTING CARD NO. 1
2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS
VINACAFÉ BIEN HOA JOINT - STOCK COMPANY
(15 April 2026)

Shareholder

Identity number

Authorized representative (if any)

ID/Passport

Number of votes

Điều	Nội dung	Các lựa chọn biểu quyết
7.	To approve the remuneration plan for the members of the Board of Directors for 2026: 0 VND.	Agree <input type="checkbox"/> Disagree <input type="checkbox"/> No opinion <input type="checkbox"/>
8.	To optimize cash flow management and increase financial income through investment transactions, including the purchase and sale of bonds (including transactions in the secondary market for bonds issued by subsidiaries and affiliates within the Masan Group), certificates of deposit, and other assets, each transaction value falling within the authority of the General Meeting of Shareholders in accordance with the Charter and relevant laws (" Investment Transactions "), and authorizing the Chairman of the Board of Directors, and allowing the Chairman to delegate to another Company executive: i. To decide on the specific terms and conditions of Investment Transactions and related contracts, agreements, and documents, including any amendments, supplements, termination, or replacement of the Investment Transactions (if applicable); and i. To sign and execute Investment Transactions and related contracts, agreements, and documents, including any amendments, supplements, termination, or replacement of the Investment Transactions (if applicable).	Agree <input type="checkbox"/> Disagree <input type="checkbox"/> No opinion <input type="checkbox"/>

Notes:

Shareholders or their authorized representatives shall select one of the three voting options: Agree; Disagree; or No opinion..