VIETNAMESE AMERICAN BIOTECH INC	**SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness**
Number: 42/2026 – CV/AMV *Regarding the disclosure and explanation of profit differences in the audited interim financial statements for 2026.*	***Ho Chi Minh City, August 28, 2026***

Dear: **- STATE SECURITIES COMMISSION;**
- HANOI STOCK EXCHANGE.

Company Name : **VIETNAMESE AMERICAN BIOTECH INC**

Stock ticker: **AMV**

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Phone (mobile, office, home):

Type of information to be released: ☐24-hour ☐irregular ☐information as requested ☒ periodically

Content of published information (*):

In accordance with Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance, Vietnamese American Biotech Inc hereby reports to the Committee and the Department on the disclosure of the audited interim separate financial statements for the accounting period from January 1, 2026, to June 30, 2026, as follows:

I. Separate financial statements

1. Explanation of changes in pre-tax profit in the Income Statement for the reporting period compared to the same period of the previous year.

Target	January 1, 2026 to June 30, 2026	January 1, 2025 to June 30, 2025	Difference	Proportion
Revenue from sales and services	11,132,161,822	6,427,336,856	4,704,824,966	73.20%
Cost of goods sold	10,552,887,816	7,366,727,194	3,186,160,622	43.25%
Financial operating revenue	236,324	17,009,703,732	(17,009,467,408)	-100.00%
Financial operating expenses	39,582,618,187	22,735,891,563	16,846,726.624	74.10%
Total accounting profit before tax	(42,226,243,475)	(10,395,144,499)	(31,831,098,976)	-306.21%

Although the Company's revenue from sales and services in the audited interim financial statements for the accounting period from January 1, 2026 to June 30, 2026 increased by VND 4,704,824,966 (73.20%) compared to the same period last year, pre-tax profit decreased by 306.21% (VND 31,831,098,976).

The main reason for the above-mentioned fluctuation is that financial income in the first six months of 2026 amounted to 236,324 VND, representing a decrease of 17,009,467,408 VND, equivalent to a 100% decrease compared to the same period in 2025. The decrease in financial income compared to the same period of the previous year was mainly attributable to the fact that the subsidiaries had not yet declared and distributed dividends and distributable profits during the period.

In addition, financial expenses in the first six months of 2026 amounted to VND 39,582,618,187, representing an increase of 16,846,726,624 VND, equivalent to an increase of 74.10% compared to the same period in 2025. The increase in financial expenses was mainly attributable to a significant increase in the provision for investment losses recognized in the first six months of 2026, which resulted in higher expenses during the period and consequently led to a decrease in business performance compared to the same period of the previous year.

2. Explanation of the difference in pre - and post-audit profit

\+ Profit before tax before audit: (25,858,142,571) VND

\+ Profit before tax according to the audited financial statements: (42,226,243,475) VND

\+ Profit before tax according to the audited financial statements decreased by VND 16,368,100,904 (a difference of 63.30%).

The main reason for the aforementioned discrepancy is that the Company made additional provisions for investment expenses, increasing costs during the period and resulting in a decrease in pre-tax profit after auditing compared to the unaudited figures.

II. Consolidated financial statements

1. Explanation of changes in pre-tax profit in the Income Statement for the reporting period compared to the same period of the previous year:

Target	January 1, 2026 to June 30, 2026	January 1, 2025 to June 30, 2025	Difference	Proportion
Revenue from sales and services	44,611,323,194	102,051,725,225	(57,440,402,031)	-56.29%
Cost of goods sold	43,627,288,233	86,256,150,530	(42,628,862,297)	-49.42%
Financial operating revenue	1,203,437,173	1,423,192,902	(219,755,729)	-15.44%
Financial costs	11,868,619,492	9,289,043,525	2,579,575,967	27.77%
Total accounting profit before tax	(45,158,031,050)	(40,663,819,913)	(4,494,211,137)	-11.05%

The pre-tax profit on the audited interim consolidated financial statements for the accounting period from January 1, 2026 to June 30, 2026 decreased by 56.29% compared to the same period last year. The main reason for the sharp decline in revenue stems from the Company's change in business strategy, whereby some product lines that were heavily promoted in 2025 are no longer being focused on in the 2026 fiscal year. In addition, financial expenses for the first six months of 2026 amounted to VND 11,868,619,492, an increase of VND 2,579,575,967, or 27.77%, compared to the same period in 2025, leading to a decrease in business results compared to the previous year.

2. Explanation of the difference in pre- and post-audit profit

+ Profit after tax before audit: (37,955,319,428) VND

+ Net profit after tax according to the audited financial statements: (45,158,031,050) VND

+ Net profit after tax according to the audited financial statements decreased by 7,202,711,622 VND (difference of 18.98%).

The main reason is that increased business management costs led to a decrease in after-tax profit after auditing compared to the pre-audit figures.

III. The above information was posted on our company's website on August 28, 2026 at the following address:

https://amvibiotech.com/category/bao-cao-tai-chinh/

Vietnamese American Biotech Inc commits that the information provided above is truthful and accurate.

Thank you very much!

Recipient:

- As above.
- Save VP.

VIETNAMESE AMERICAN BIOTECH INC

MANAGER

DANG NHI NUONG

ĐẶNG NHỊ NƯƠNG

Digitally signed by ĐẶNG NHỊ NƯƠNG
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