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Vietnam Manufacturing and Export Processing (Holdings) Limited

越南製造加工出口(控股)有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 422)

POSITIVE PROFIT ALERT

This announcement is made by Vietnam Manufacturing and Export Processing (Holdings) Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) pursuant to Rule 13.09(2)(a) of the Rules Governing the Listing of Securities (the “**Listing Rules**”) on The Stock Exchange of Hong Kong Limited and the Inside Information Provisions (as defined in the Listing Rules) under Part XIVA of the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong).

The board (the “**Board**”) of directors (the “**Directors**”) of the Company wishes to inform the shareholders of the Company (the “**Shareholders**”) and potential investors that, based on the preliminary review of the unaudited management accounts of the Group for the year ended 31 December 2025 (the “**Year**”) and information currently available to the Board, the Group is expected to record a net profit not less than approximately USD3.5 million for the year ended 31 December 2025, as compared with a net loss of approximately US\$3.8 million recorded for the year ended 31 December 2024. Such increase was mainly attributable to the completion by the Group during the Year of a major transaction relating to the transfer of land use rights in Bien Hoa City, Dong Nai Province, Vietnam (which transaction details were disclosed in the Company’s announcement dated 28 November 2025), resulting in the recognition of the relevant income by the Group during the Year. Excluding the impact of such income, the Group’s operating business did not record any material change during the Year.

As at the date of this announcement, as the Company is still in the process of finalizing the annual results of the Group for the year ended 31 December 2025, the information contained in this announcement is only based on the preliminary assessment by the management of the Company with reference to the unaudited management accounts of the Group and the information currently available and is not based on any financial figures or information which have been audited or reviewed by the Company’s auditors or audit committee. Further details of the Group’s financial information and performance will be disclosed in the Group’s annual results announcement for the year ended 31 December 2025, which will be published by the Company before the end of March 2026.

Shareholders and potential investors are advised to exercise caution when dealing in the securities of the Company.

By order of the Board of
**Vietnam Manufacturing and Export
Processing (Holdings) Limited**
Yeh Huei Fen
Chairperson

Hong Kong, 13 February 2026

As at the date of this announcement, the Board comprised three executive Directors, namely Ms. Yeh Huei Fen, Ms. Wu Jui Chiao and Mr. Lin Chun Yu, three non-executive Directors, namely Ms. Wu Li Chu, Mr. Chen Hsu Pin and Mr. Liu Ju Cheng and three independent non-executive Directors, namely Ms. Lin Ching Ching, Ms. Wu Hui Lan and Ms. Yu Yi Jhen.