

HA NOI – KINH BAC AGRICULTURE AND FOOD JSC
No 8 Lot TT03 Hai Dang city UrbanArea, Alley 2 Ham Nghi street, Tu Liem Wasd , Ha Noi
Tax number: 0104246382



CONSOLIDATED FINANCIAL STATEMENT

Quarter IV/2025

Include:

- Balance sheet
- Business performance report
- Cash flow statement (indirect method)
- Financial statement explanation

Prepaper

Chief Accountant

CEO

Trinh Thi Diem

Trinh Thi Diem

Duong Quang Lu

HA NOI – KINH BAC AGRICULTURE AND FOOD JSC
No 8 Lot TT03 Hai Dang city UrbanArea, Alley 2 Ham Nghi street, Tu Liem Wasd , Ha Noi
Tax number: 0104246382



CONSOLIDATED FINANCIAL STATEMENT

Quarter IV/2025

Include:

- Balance sheet
- Business performance report
- Cash flow statement (indirect method)
- Financial statement explanation

Prepaper

Trinh Thi Diem

Chief Accountant

Trinh Thi Diem



Duong Quang Lu



CONSOLIDATED FINANCIAL STATEMENT
As at December 31, 2025

Form B 01 - DN/HN

Unit: VND

| ASSETS | Code | Notes | Closing balance | Opening balance |
|---|------------|-------------|------------------------|------------------------|
| A. CURRENT ASSEST | 100 | | 57,054,222,985 | 56,424,051,404 |
| I. Cash and cash equivalents | 110 | VI.1 | 248,032,475 | 208,506,049 |
| 1. Cash | 111 | | 248,032,475 | 208,506,049 |
| 2. Cash equivalents | 112 | | - | - |
| II. Short-term Financial Investments | 120 | | - | - |
| 1. Trading Securities | 121 | | - | - |
| 2. Provision for Decline in Value of Trading Securities (*) | 122 | | - | - |
| 3. Held-to-Maturity Investments | 123 | | - | - |
| III. Short-term Receivables | 130 | | 54,092,597,827 | 53,507,407,588 |
| 1. Short-term Trade Receivables | 131 | VI.2 | 78,668,561,492 | 78,634,561,492 |
| 2. Short-term Advances to Suppliers | 132 | | 2,536,344,449 | 2,187,224,449 |
| 3. Short-term Internal Receivables | 133 | | - | - |
| 4. Receivables from Construction Contracts Progress | 134 | | - | - |
| 5. Short-term Loan Receivables | 135 | | - | - |
| 6. Other Short-term Receivables | 136 | VI.2 | 52,615,540,909 | 52,369,470,670 |
| 7. Provision for Doubtful Short-term Receivable (*) | 137 | | (80,366,491,023) | (80,366,491,023) |
| 8. Assets in Dispute Awaiting Resolution | 139 | | 682,642,000 | 682,642,000 |
| IV. Inventories | 140 | VI.3 | 23,000,000 | 23,000,000 |
| 1. Inventories | 141 | | 1,799,806,381 | 1,799,806,381 |
| 2. Provision for Decline in Inventory Value (*) | 149 | | (1,776,806,381) | (1,776,806,381) |
| V. Other Current Assets | 150 | | 2,690,592,683 | 2,685,137,767 |
| 1. Short-term Prepaid Expenses | 151 | VI.8 | - | - |
| 2. Deductible Value-Added Tax | 152 | | 2,688,723,166 | 2,683,268,250 |
| 3. Taxes and Other Receivables from the State | 153 | | 1,869,517 | 1,869,517 |
| 4. Repurchase Agreements of Government Bonds | 154 | | - | - |
| 5. Other Current Assets | 155 | | - | - |
| B. NON-CURRENT ASSETS | 200 | | 161,884,657,653 | 212,322,631,105 |
| I. Long-term Receivables | 210 | | - | - |
| 1. Long-term Trade Receivables | 211 | | - | - |
| 2. Long-term Advances to Suppliers | 212 | | - | - |
| 3. Operating capital at Subsidiaries | 213 | | - | - |
| 4. Long-term Internal Receivables | 214 | | - | - |
| 5. Long-term Loan Receivables | 215 | | - | - |
| 6. Other Long-term Receivables | 216 | | - | - |
| 5. Provision for Doubtful Long-term Receivables (*) | 219 | | - | - |

CONSOLIDATED FINANCIAL STATEMENT

Form B 01 - DN/HN

As at December 31, 2025

(Next)

Unit: VND

| ASSETS | Code | Notes | Closing balance | Opening balance |
|--|------------|--------------|------------------------|------------------------|
| II. Fix Assests | 220 | | 77,807,165,302 | 82,940,204,190 |
| 1. Tangible Fixed Assets | 221 | VI.6 | 69,966,301,667 | 75,099,340,555 |
| - Historical Cost | 222 | | 112,963,333,749 | 112,963,333,749 |
| - Accumulated Depreciation | 223 | | (42,997,032,082) | (37,863,993,194) |
| 2. Finance Lease Assets | 224 | | - | - |
| - Historical Cost | 225 | | - | - |
| - Accumulated Depreciation | 226 | | - | - |
| 3. Intangible Fixed Assets | 227 | VI.7 | 7,840,863,635 | 7,840,863,635 |
| - Historical Cost | 228 | | 7,840,863,635 | 7,840,863,635 |
| - Accumulated Depreciation | 229 | | - | - |
| III. Investment Properties | 230 | | - | - |
| - Historical Cost | 231 | | - | - |
| - Accumulated Depreciation (*) | 232 | | - | - |
| IV. Long-term Assests in Progress | 240 | | 5,487,422,727 | 5,359,188,727 |
| 1. Long-term Work in Progress Costs | 241 | | 1,025,700,000 | 897,466,000 |
| 2. Construction in Progress Costs | 242 | VI.4 | 4,461,722,727 | 4,461,722,727 |
| V. Long-term Financial Investments | 250 | VI.02 | 28,000,000,000 | 28,000,000,000 |
| 1. Investments in Subsidiaries | 251 | | - | - |
| 2. Investments in Joint Ventures and Associates | 252 | VI.6 | - | - |
| 3. Investments in Other Entities | 253 | | 28,000,000,000 | 28,000,000,000 |
| 4. Provision for Long-term Financial Investments (*) | 254 | | - | - |
| 5. Held-to-Maturity Investments (Long-term) | 255 | | - | - |
| VI. Other Non-Current Assets | 260 | | 50,590,069,624 | 96,023,238,188 |
| 1. Long-term Prepaid Expenses | 261 | VI.8 | 9,192,504,964 | 9,464,693,900 |
| 2. Tài sản thuế thu nhập hoãn lại | 262 | | - | - |
| 3. Deferred Income Tax Assets | 263 | | - | - |
| 4. Other Non-Current Assets | 268 | | - | - |
| 5. Goodwill | 269 | | 41,397,564,660 | 86,558,544,288 |
| TOTAL ASSESTS | 270 | | 218,938,880,638 | 268,746,682,509 |

CONSOLIDATED FINANCIAL STATEMENT

Form B 01 - DN/HN

As at December 31, 2025

(Next)

Unit: VND


| RESOURCES | Code | Notes | Closing balance | Opening balance |
|--|------------|-------|------------------------|------------------------|
| C. LIABILITIES | 300 | | 189,977,061,986 | 181,243,594,930 |
| I. Short-term Liabilities | 310 | | 177,596,564,467 | 166,900,074,882 |
| 1. Short-term Trade Payables | 311 | VI.9 | 15,529,481,372 | 15,396,189,168 |
| 2. Short-term Advances from Customers | 312 | | 5,166,422,295 | 5,696,009,191 |
| 3. Taxes and Other Payables to the State | 313 | VI.10 | 216,964,370 | 207,687,948 |
| 4. Payables to Employees | 314 | | 5,226,126,892 | 4,933,691,692 |
| 5. Short-term Accrued Expenses | 315 | | 66,551,579,727 | 56,068,860,393 |
| 6. Short-term Internal Payables | 316 | | - | - |
| 7. Payables for Construction Progress in Accordance with Contract Plan | 317 | | - | - |
| 8. Short-term Deferred Revenue | 318 | | - | - |
| 9. Other Short-term Payables | 319 | VI.11 | 637,030,141 | 328,676,820 |
| 10. Short-term Borrowings and Finance Lease Liabilities | 320 | | 84,091,754,670 | 84,091,754,670 |
| 11. Short-term Provisions | 321 | | - | - |
| 12. Bonus and Welfare Fund | 322 | | 177,205,000 | 177,205,000 |
| 13. Price Stabilization Fund | 323 | | - | - |
| 14. Government Bonds Repurchase Transactions | 324 | | - | - |
| II. Long-term Liabilities | 330 | | 12,380,497,519 | 14,343,520,048 |
| 1. Long-term Trade Payables | 331 | | - | - |
| 2. Long-term Advances from Customers | 332 | | - | - |
| 3. Long-term Accrued Expenses | 333 | | - | - |
| 4. Internal Payables on Business Capital | 334 | | - | - |
| 5. Long-term Internal Payables | 335 | | - | - |
| 6. Long-term Deferred Revenue | 336 | | - | - |
| 7. Other Long-term Payables | 337 | | - | - |
| 8. Long-term Borrowings and Finance Lease Liabilities | 338 | | 12,380,497,519 | 14,343,520,048 |
| 9. Convertible Bonds | 339 | | - | - |
| 10. Preferred Shares | 340 | | - | - |
| 11. Deferred Income Tax Liabilities | 341 | | - | - |
| 12. Long-term Provisions | 342 | | - | - |
| 13. Scientific and Technological Development Fund | 343 | | - | - |

CONSOLIDATED FINANCIAL STATEMENT
As at December 31, 2025

Form B 01 - DN/HN

| (Next) | Unit: VND | | | |
|---|-----------|-------|-------------------|-------------------|
| RESOURCES | Code | Notes | Closing balance | Opening balance |
| D. EQUITY | 400 | | 28,961,818,652 | 87,503,087,579 |
| I. Equity | 410 | VI.12 | 28,961,818,652 | 87,503,087,579 |
| 1. Owner's Equity | 411 | | 515,999,990,000 | 515,999,990,000 |
| '- Ordinary Shares carrying Voting Rights | 411a | | 515,999,990,000 | 515,999,990,000 |
| '- Preferred Shares | 411b | | - | - |
| 2. Share Premium | 412 | | - | - |
| 3. Convertible Bond Option | 413 | | - | - |
| 4. Other Owner's Equity | 414 | | - | - |
| 5. Treasury Shares (*) | 415 | | - | - |
| 6. Revaluation Surplus | 416 | | - | - |
| 7. Exchange Rate Difference | 417 | | - | - |
| 8. Investment and Development fund | 418 | | 15,516,904,967 | 15,516,904,967 |
| 9. Enterprise Restructuring Fund | 419 | | - | - |
| 10. Other Funds under Owner's Equity | 420 | | - | - |
| 11. Retained Earnings | 421 | | (503,129,157,320) | (444,707,364,892) |
| '- Retained earnings accumulated as of the end of the pre | 421a | | (444,707,364,892) | (386,027,575,046) |
| '- Retained earnings for the current period | 421b | | (58,421,792,428) | (58,679,789,846) |
| 12. Basic construction investment capital | 422 | | - | - |
| 13. Non-controlling interest | 429 | | 574,081,005 | 693,557,504 |
| II. Other reserves and funds | 430 | | - | - |
| 1. Funding source | 431 | | - | - |
| 2. Funding source used to acquire fixed assets | 432 | | - | - |
| TOTAL RESOURCES | 440 | | 218,938,880,638 | 268,746,682,509 |

Preparer



Chief Accountant

04246389

Hà Nội, date 4 month 01 year 2026

CÔNG TY CỔ PHẦN NÔNG NGHIỆP VÀ THỰC PHẨM HÀ NỘI-KINH BẮC

Đ. NAM TỪ LIÊM - T.P HÀ NỘI

Trinh Thi Diem

Duong Quang Lu

Address: No. 8, Lot TT03, Hai Dang City Urban Area,
Alley 2, Ham Nghi Street, My Dinh 2 Ward, Nam Tu
Liem District, Hanoi

Q4/2025

Form B 02a- DN

(Issued in accordance with Circular No. 200/2014/TT-BTC dated

CONSOLIDATED INCOME STATEMENT – Q4/2025

Unit: VND

| Items | Code | Notes | Q4 Current year | Q4 Prior year | Cumulatively from the beginning of the year to the end of this quarter | Cumulative from the beginning of last year to the end of this quarter |
|--|------|-------|------------------|------------------|---|--|
| 1. Gross revenue from goods sold and services rendered | 01 | VII.1 | 1,555,297,991 | 1,414,915,953 | 6,406,659,734 | 5,970,103,950 |
| 2. Deductions | 02 | VII.2 | - | | 58,181,818 | - |
| 3. Net revenue from goods sold and services rendered (10 = 01 - 02) | 10 | | 1,555,297,991 | 1,414,915,953 | 6,348,477,916 | 5,970,103,950 |
| 4. Cost of goods sold | 11 | VII.3 | 968,703,381 | 944,773,132 | 3,868,275,256 | 3,824,351,253 |
| 5. Gross revenue from goods sold and services rendered (20=10-11) | 20 | | 586,594,610 | 470,142,821 | 2,480,202,660 | 2,145,752,697 |
| 6. Financial Income | 21 | VII.4 | 636,196 | 646,906 | 838,880 | 1,457,677 |
| 7. Financial Expense | 22 | VII.5 | 2,591,561,169 | 2,628,353,097 | 10,482,719,334 | 10,626,264,124 |
| - In which: Interest Expense | 23 | | 2,591,561,169 | 2,628,353,097 | 10,482,719,334 | 10,626,264,124 |
| 8. Selling Expenses | 25 | | - | - | - | - |
| 9. Administrative Expenses | 26 | | 12,610,529,182 | 12,483,694,467 | 49,983,867,413 | 50,370,275,506 |
| 11. Net Operating Profit {30=20+(21-22)+24-(25+26)} | 30 | | (14,614,859,545) | (14,641,257,837) | (57,985,545,207) | (58,849,329,256) |
| 12. Other Income | 31 | VII.6 | 28,729,134 | - | 28,756,347 | 400,000 |
| 13. Other Expenses | 32 | VII.7 | 561,918 | 59,907,495 | 584,480,067 | 145,663,279 |
| 14. Other Profit (40=31-32) | 40 | | 28,167,216 | (59,907,495) | (555,723,720) | (145,263,279) |
| 15. Total accounting profit before tax (50=30+40) | 50 | | (14,586,692,329) | (14,701,165,332) | (58,541,268,927) | (58,994,592,535) |
| 16. Current corporate income tax expense | 51 | | - | | - | |
| 17. Deferred corporate income tax expense | 52 | | - | | - | |
| 18. Net profit after corporate income tax (60=50-51-52) | 60 | | (14,586,692,329) | (14,701,165,332) | (58,541,268,927) | (58,994,592,535) |
| 19. Net profit after tax of parent company | 61 | | (14,534,178,199) | (14,644,720,190) | (58,421,792,428) | (58,679,789,846) |
| 20. Net profit after tax of non-controlling | 62 | | (52,514,130) | (56,445,142) | (1,047,436,499) | (314,802,689) |

Preparer

Trần Thị Diễm

Chief Accountant

Trần Thị Diễm

Hanoi, date 28 month 01 year 2026



CONSOLIDATED FINANCIAL STATEMENT

No. 8, Lot TT03, Hai Dang City Urban Area, Alley 2, Ham Nghi Street, My Dinh 2 Ward, Viet Nam

Q4/2025

CASH FLOW STATEMENT

According to the indirect method

Q4/2025

Form B 03 - DN/

| Items | Code | Notes | Cumulative from the beginning of the year to the end of this quarter | Cumulative from the beginning of last year to the end of this quarter |
|---|-----------|-------|--|---|
| I. Cash flow from operating activities | | | | |
| 1. Profit before tax | 01 | | (58,541,268,927) | (58,994,592,535) |
| 2. Adjustments for | | | | |
| - Depreciation of fixed assets | 02 | | 5,133,038,888 | 5,260,793,847 |
| - Provisions | 03 | | - | - |
| - Foreign exchange gains/losses from the revaluation of foreign currency-denominated monetary items | 04 | | (627,938) | (531,056) |
| - Gains/losses from investment activities | 05 | | 45,160,140,748 | 45,160,053,007 |
| - Interest expense | 06 | | 10,482,719,334 | 10,626,264,124 |
| - Other Adjustments | 07 | | - | - |
| 3. Profit from operations before changes in working capital | 08 | | 2,234,002,105 | 2,051,987,387 |
| - Increase, decrease in Receivables | 09 | | (590,645,155) | 475,704,184 |
| - Increase, decrease in Inventories | 10 | | (128,234,000) | (262,375,000) |
| - Increase, decrease in Payables (Excluding accrued loan interest and income taxes payable) | 11 | | 213,770,251 | (1,146,529,711) |
| - Increase, decrease in Prepaid Expenses | 12 | | 272,188,936 | 409,305,236 |
| - Interest paid | 14 | | - | - |
| - Corporate income tax paid | 15 | | - | - |
| - Other cash receipts from operating activities | 16 | | - | - |
| - Other payments for operating activities | 17 | | - | - |
| Net cash generated by operating activities | 20 | | 2,001,082,137 | 1,528,092,096 |
| II. Cash flow from investing activities | | | | |
| 1. Acquisition and construction of fixed assets and other long-term assets | 21 | | - | - |
| 2. Proceeds from sale, disposal of fixed assets and other long-term assets | 22 | | - | - |
| 3. Cash outflow for lending, buying debt instruments of other entities | 23 | | - | - |
| 4. Cash receipts from the recovery of from lending, selling debt instruments of other entities | 24 | | - | - |
| 5. Cash outflow for investments in equity of other entities | 25 | | - | - |
| 6. Cash receipts from the recovery of | 26 | | - | - |
| 7. Interest earned, dividends and profits received | 27 | | 838,880 | 926,621 |
| Net cash used in investing activities | 30 | | 838,880 | 926,621 |
| III. Cash flow from financing activities | | | | |
| 1. Cash proceeds from the issuance of shares and contributions from owners | 31 | | - | - |
| 3. Proceeds from short-term and long-term borrowings | 33 | | - | - |
| 4. Cash payments for the repayment of loan principal | 34 | | (1,963,022,529) | (2,277,000,000) |
| 5. Cash payments for finance lease liabilities | 35 | | - | - |
| 6. Dividends and profits paid | 36 | | - | - |
| Net cash used financing activities | 40 | | (1,963,022,529) | (2,277,000,000) |
| Net cash flow for the period | 50 | | 38,898,488 | (747,981,283) |
| Cash and cash equivalents at the beginning of the period | 60 | | 208,506,049 | 955,956,276 |
| Effects of changes in foreign exchange rates | 61 | | 627,938 | 531,056 |
| Cash and cash equivalents at the end of the period | 70 | | 248,032,475 | 208,506,049 |

Preparer

Chief Accountant

Tổng
Tinh Thể Diêm

Trinh Thi Diem

Ha Noi, date 19 month 01 year 2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

I. CHARACTERISTICS OF THE COMPANY'S OPERATIONS

1. Type of Ownership

Hanoi - Kinh Bac Agriculture and Food Joint Stock Company (known as Hanoi - Kinh Bac Trading and Investment Joint Stock Company) is a listed joint-stock company which established and operating under Enterprise Registration Certificate No. 0104246382 issued by the Hanoi Department of Planning and Investment, first issued on November 9, 2009, and amended for the 16th time on August 22, 2018. Accordingly:

The Company's registered charter capital: 515.999.990.000 VND (Five hundred fifteen billion, nine hundred ninety-nine million, nine hundred ninety thousand Vietnamese dong).

The Company's headquarters is located at: No. 08, Lot TT 03, Hai Dang City Urban Area, Alley 2, Ham Nghi Street, My Dinh 2 Ward, Nam Tu Liem District, Hanoi, Vietnam.

2. Business Activities:

Wholesale of rice; Production of other food products not classified elsewhere. Details: Roasting and filtering coffee; Manufacturing coffee products such as instant coffee, filtered coffee, coffee extract, and concentrated coffee; Producing coffee substitutes; Mixing tea and additives; Manufacturing extracts and by-products from tea or infusion beverages; Other preparations from rice; Mining of other non-ferrous metal ores; Wholesale of agricultural and forestry raw materials (excluding timber, bamboo, and rattan) and live animals. Details: Wholesale of rice, corn, and other cereal grains: black beans, green beans, soybeans, animal feed, and raw materials for animal, poultry, and aquatic feed, other agricultural and forestry raw materials: wholesale of oilseeds, cassava chips; Retail sale of foodstuffs in specialized stores; Retail sale of foodstuffs in specialized stores. Details: Retail sale of meat and dairy products, confectionery, and processed cereal, starch, and other food products in specialized stores: ground coffee, instant coffee, tea, black beans, green beans, soybeans; Production of animal and vegetable oils and fats; Casting of non-ferrous metals; Restaurants and mobile food services (excluding bars, karaoke, and nightclubs); Forestry services; Manufacturing veneer, plywood, and other wood panels; Production of animal and poultry feed; Mining of other unclassified minerals. Details: Mining and extraction of other unclassified minerals and raw materials such as abrasive materials, gemstones, minerals, natural graphite, and other additives, gemstones, quartz powder, mica; Exploitation of non-timber forest products (except those prohibited by the state); Production of other wood products, manufacturing products from bamboo, rattan, straw, and woven materials; Production of refractory products; Mining of stone, sand, gravel, and clay; Production of wooden packaging; Production of lime, cement, and gypsum; Processing and preserving meat and meat products; Wholesale of materials, construction equipment, and installation. Details: Wholesale of bamboo, rattan, raw and processed wood, cement, bricks, tiles, stone, sand, gravel, building glass, paint, varnish, ceramic tiles, and sanitary equipment, hardware, materials, and other construction equipment; Wholesale of other specialized products not classified elsewhere. Details: Wholesale of fertilizers; Mining of chemical minerals and mineral fertilizers; Afforestation and forest care; Logging (except those prohibited by the state); Wholesale of food products. Details: Wholesale of meat and meat products, seafood, vegetables, fruits, coffee, tea,

(These notes are an integral part of the consolidated financial statements)

sugar, dairy products, confectionery, and processed grain, flour, starch, and other food products, eggs and egg products, animal and vegetable oils and fats, pepper, other spices, pet food; Milling and production of coarse flour; Processing and preserving vegetables; Manufacturing building materials from clay; Iron and steel casting; Warehousing and storage (excluding real estate business); Salt mining; Production of wooden construction materials; Production of starch and starch products; Short-term accommodation services. Details: Hotel services, guesthouses, motels providing short-term accommodation services (excluding bars, karaoke, and nightclubs); Mining of iron ore; Mining of precious metal ores; Production of non-ferrous metal ores and precious metals; Production of corrugated paper, cardboard, and packaging from paper and cardboard; Production of plastic products. Details: Production of plastic packaging; Agency brokerage, auction services. Buying agents, selling agents, consignment of goods. Commercial brokerage; Other business support services not classified elsewhere. Export and import commission agency; Export and import of other goods traded by the company; Real estate business, land use rights belonging to the owner, user, or leased. Details: Real estate business; General wholesale; Wholesale of beverages; Retail sale of beverages in specialized stores (excluding bars, karaoke, and nightclubs); Retail sale of other new goods in specialized stores. Details: Retail sale of souvenirs, handicrafts, and craft items in specialized stores; Production of basic chemicals; Production of other unclassified chemical products. Details: Production of glue and prepared substances; production of various types of incense.

3. Corporate Structure

| STT | Entity | Main Activity | Ownership Percentage |
|------------|--|---|----------------------|
| I | Subsidiary | | |
| 1 | Hung Loc Phat Gia Lai Agricultural JSC | Manufacturing, farming, and wholesale of agricultural and forestry products | 88,89 % |
| 2 | Lumex Vietnam Agricultural JSC | Manufacturing of fertilizers and nitrogen compounds | 83,415 % |
| 3 | Tan Hung Trading and Import-Export JSC | Wholesale of cars and other motor vehicles, wholesale of agricultural and forestry products (excluding wood, bamboo, and rattan) | 70,33% |
| II | Associate | | |
| 1 | Tan Cuong Agricultural Service Cooperative | Providing agricultural services; milling, buying, and trading of agricultural, forestry, and aquatic products (import and export) | 39,63% |
| III | Affiliate | | |
| 1 | Gia Lai Branch | Agricultural Processing | |

II. ACCOUNTING PERIOD AND CURRENCY UNIT

1. The accounting period starts on January 1 and ends on December 31 of each year.
2. The currency unit used in accounting: Vietnamese Dong (VND).

III. ACCOUNTING REGIME AND ACCOUNTING STANDARDS APPLIED

1. Applied Accounting Regime

(These notes are an integral part of the consolidated financial statements)

The Company applies the Vietnamese Accounting System as promulgated under Circular No. 200/2014/TT-BTC dated December 22, 2014, issued by the Ministry of Finance, and Circular No. 53/2016/TT-BTC dated March 21, 2016, which amends and supplements certain provisions of Circular No. 200/2014/TT-BTC.

2. Applied Accounting Bookkeeping System:

The Company applies computerized accounting records. As of the closing date for consolidated financial statements, the Company has fully printed consolidated financial statements, general ledgers, and detailed accounting records.

3. Applied Accounting Standard:

The management of Hanoi - Kinh Bac Agriculture and Food Joint Stock Company declares compliance with Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime issued in accordance with the Company's business activities.

IV. APPLIED ACCOUNTING POLICIES

The following are the key accounting policies that the Company has applied for bookkeeping and the preparation of consolidated financial statements.

1. Basis of Consolidation

The consolidated financial statements of the Company and the financial statements of the companies controlled by Hanoi-Kinh Bac Agricultural and Food Joint Stock Company are prepared as of December 31, 2024. Control is achieved when Hanoi-Kinh Bac Agricultural and Food Joint Stock Company has the ability to control the financial and operating policies of the investee company to benefit from its activities.

If necessary, the subsidiaries are adjusted so that the accounting policies applied by Hanoi-Kinh Bac Agricultural and Food Joint Stock Company and its subsidiaries are consistent.

All intercompany transactions and balances within the group are eliminated upon consolidation.

The interest of minority shareholders in the net assets of the consolidated subsidiary is reported as a separate item distinct from the parent company's equity. The interest of minority shareholders includes the value of their interests at the date of initial business combination and their share of changes in the total equity since the business combination date. Losses attributed to minority interests exceeding their share in the subsidiary's equity are deducted from the parent company's equity unless the minority shareholders have a binding obligation and are able to cover such losses.

2. Principles for Determining Cash: Cash on Hand, Bank Deposits, and Cash in Transit:

- Principles for Determining Cash Equivalents:

Cash equivalents are short-term investments with a maturity of no more than three (03) months that can be readily converted into cash and carry minimal risk of value fluctuations from the date of acquisition at the reporting date;

- Principles and Methods for Converting Foreign Currencies into the Accounting Currency:

- Transactions in foreign currencies are translated into Vietnamese Dong at the actual exchange rate of the transaction bank at the time of the transaction. At the end of the financial year, monetary items denominated in foreign currencies are revalued at the average interbank exchange rate announced by the State Bank of Vietnam on the reporting date.
- Exchange rate differences arising during the period from monetary items denominated in foreign currencies are recorded in financial income or financial expenses in the financial year. Exchange rate differences arising from the revaluation of year-end balances—such as cash on hand, bank deposits, and cash in transit denominated in foreign currencies—are offset against increases and decreases. Any remaining difference is recognized in financial income or financial expenses in the year.

3. Principles for Recognizing Trade Receivables and Other Receivables:

- *Recognition Principles:*

Trade receivables, advances to suppliers, internal receivables, and other receivables at the reporting date are classified as follows:

- Receivables with a collection or settlement period of less than one (01) year (or within a business cycle) are classified as current assets.
- Receivables with a collection or settlement period of more than one (01) year (or beyond a business cycle) are classified as non-current assets.

- *Allowance for Doubtful Debts:*

The allowance for doubtful debts represents the estimated loss in value of receivables that may not be collected from customers at the reporting date. The provision for doubtful debts is made in accordance with Circular No. 228/2009/TT-BTC dated December 7, 2009, issued by the Ministry of Finance.

4. Recognition of Fixed Assets and Depreciation of Fixed Assets:

- *Recognition of Tangible and Intangible Fixed Assets:*

Fixed assets are initially recognized at cost. During their use, fixed assets are accounted for based on three criteria: cost, depreciation, and remaining value. The cost of fixed assets is determined as the total expenses incurred by the entity to acquire the asset, up to the point when the asset is ready for use.

- *Depreciation Method for Tangible and Intangible Fixed Assets:*

Depreciation of tangible fixed assets is carried out using the straight-line method, based on the estimated useful life and the cost of the asset. The depreciation period is calculated in accordance with the depreciation schedule outlined in Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance. The specific depreciation rates are as follows:

| Asset Type | Useful life |
|----------------------------|---------------|
| - Buildings and structures | 15 – 50 years |
| - Machinery and equipment | 05 - 15 years |
| - Vehicles | 10 years |



- Management Tools and Equipment 03 - 05 years

5. Principles for Recognizing Financial Investments:

The Company's long-term financial investments are recognized at cost, starting from the date of capital contribution or the date of purchase of shares or bonds.

6. Principles for Capitalizing Borrowing Costs and Other Costs:

- *Principles for Capitalizing Borrowing Costs:*

- Borrowing costs directly related to the investment in construction or the production of unfinished assets are capitalized as part of the asset's value. These include interest expenses, amortization of bond issuance discounts or premiums, and other costs incurred during the borrowing process.
- The capitalization of borrowing costs will be suspended during periods in which the construction or production of unfinished assets is interrupted, unless such interruption is necessary.
- Capitalization of borrowing costs will cease when the activities necessary to prepare the unfinished asset for its intended use or sale are completed. Borrowing costs incurred thereafter will be recognized as expenses in the period in which they arise.
- Income earned from temporary investments or separate borrowings, while awaiting the use of funds to acquire unfinished assets, must be deducted from the borrowing costs that are capitalized.
- The borrowing costs capitalized in a period must not exceed the total borrowing costs incurred during that period. The interest and the amortization of discounts or premiums capitalized during each period should not exceed the actual interest and amortized discounts or premiums for that period.

- *Principles for Capitalizing Other Costs:*

- Prepaid Expenses: Prepaid expenses that relate to investment in construction, renovation, or upgrading of fixed assets during the period are capitalized into the fixed assets being invested in or upgraded.
 - Other Costs: Other costs incurred for investment in construction, renovation, or upgrading of fixed assets during the period are capitalized into the fixed assets being invested in or upgraded.
- ### - *Principles for Capitalizing Other Costs:*
- Prepaid expenses that are related solely to the current fiscal year should be recognized as operating expenses in that fiscal year.
 - The calculation and allocation of long-term prepaid expenses to production and business expenses in each accounting period should be based on the nature and amount of each cost, selecting an appropriate allocation basis and method.

7. Ghi nhận các khoản phải trả thương mại và phải trả khác:

Trade payables, intercompany payables, other payables, and loans as of the reporting date are recognized as follows:

- Payables with a payment term of less than 1 year or within one operating cycle are classified as short-term liabilities.
- Payables with a payment term of more than 1 year or exceeding one operating cycle are classified as long-term liabilities.

8. Tax Obligations:

- Value Added Tax: The Company declares and pays VAT to the Hanoi Tax Department. Monthly VAT returns for both input and output taxes are filed in accordance with current tax laws.
- Corporate Income Tax: The Company pays Corporate Income Tax at a rate of 20%.
- Other Taxes: The Company applies tax policies in accordance with the provisions of the current tax laws in Vietnam.

9. Principles for Recognizing Equity and Funds:

The owner's investment in the Company is recognized based on the actual capital contributed by the owner.

Unappropriated retained earnings represent the profit from the Company's operations after deducting corporate income tax for the current year, as well as adjustments due to the retrospective application of changes in accounting policies and the retrospective correction of material prior-period errors.

The Company's funds are allocated according to the decisions made in the resolutions of the Annual General Meeting of Shareholders.

10. Revenue Recognition Principles:

- *Sales revenue is recognized when all of the following conditions are met:*

- The majority of the risks and rewards associated with ownership of the product or goods have been transferred to the buyer;
- The Company no longer retains control over the goods, as the owner or custodian of the goods;
- The revenue can be reliably measured;
- The Company has received or will receive economic benefits from the sale transaction;
- The costs associated with the sale transaction can be reliably measured.

- *Financial Income*

Revenue arising from interest, royalties, dividends, profit sharing, and other financial income is recognized when both of the following conditions are simultaneously met:

- There is a reasonable expectation that economic benefits will be received from the transaction;
- The revenue can be reliably measured.

11. Cost of Goods Sold Recognition Principles

- The cost of services is recognized based on the actual costs incurred to complete the service, in alignment with the revenue recognized during the period.

12. Financial Assets

- According to Circular 210/2009/TT-BTC dated November 6, 2009, financial assets are classified appropriately for disclosure purposes in the financial statements. Financial assets are recognized at fair value through the income statement, including loans and receivables, held-to-maturity investments, and available-for-sale financial assets. The Company decides on the classification of these financial assets at the time of initial recognition.
- Financial liabilities are classified based on the nature and purpose of the financial debts and are determined at the time of initial recognition. The Company's financial liabilities include accounts payable to suppliers, other payables, loans, and borrowings.

13. Related Parties

- Parties are considered related if one party has the ability to control or significantly influence the other party in making decisions regarding financial policies and operation.

VI. Notes to the items presented in the Balance Sheet

Unit: VND

| | Closing Balance | Opening Balance |
|--|-----------------------|-----------------------|
| 1 .Cash and cash equivalents | | |
| Cash on hand | 21,504,284 | 83,655,740 |
| Bank demand deposits | 226,528,191 | 124,850,309 |
| Cash in Transit | | |
| Cash equivalents | | |
| Total | 248,032,475 | 208,506,049 |
| 2 .Trade Receivables | | |
| a) Short-term trade receivables (Detail of customers accounting for 10% or more of total trade receivable: | 78,668,561,492 | 78,634,561,492 |
| - Hung Thinh An Investment and Trading Co., Ltd | 20,079,000,000 | 20,079,000,000 |
| - Thuan Thanh Cong Gia Lai Co., Ltd | 55,083,753,446 | 55,083,753,446 |
| - Other Short-term Receivables | 3,505,808,046 | 3,471,808,046 |
| b) Other Short-term Receivables: | 52,615,540,909 | 52,369,470,670 |
| - Advances | 52,231,381,670 | 52,266,615,670 |
| - Investment cooperation receivables | | |
| - Other Short-term Receivables | 384,159,239 | 102,855,000 |
| c) Long-term receivables | - | - |
| 3 .Inventories | | |
| Raw materials | 942,091,261 | 942,091,261 |
| Tools and equipment | 23,000,000 | 23,000,000 |
| Finished goods inventory | 8,565,242 | 8,565,242 |
| Goods | 826,149,878 | 826,149,878 |
| Total | 1,799,806,381 | 1,799,806,381 |

- Book value of inventory pledged as collateral for liabilities
- Reversal of inventory write-down provision during the year
- Circumstances or events leading to additional provisions or reversals of inventory write-downs
- Value of obsolete, damaged, deteriorated, or unsellable inventory at the end of the period
- Reasons and treatment of obsolete, damaged, deteriorated, or unsellable inventory at the end of the period:

| | Closing Balance | | Opening Balance | |
|---|----------------------|------------------------|----------------------|------------------------|
| | Giá gốc | Giá trị có thể thu hồi | Giá gốc | Giá trị có thể thu hồi |
| 4 .Long-term work-in-progress assets | | | | |
| a) Long-term work-in-progress production and business expenses | | | | |
| + Product A | | | | |
| + Product B | | | | |
| b) Construction in progress (Detailed projects accounting for 10% or more) | | | | |
| + Construction of agricultural storage facilities HNKB- QN | | | | |
| + Purchasing | | | | |
| - Pepper production line | 4,461,722,727 | 4,461,722,727 | 4,461,722,727 | 4,461,722,727 |
| - Capitalized project interest | | | | |
| + Construction of a guardhouse, trench excavation, firebreak establishment, and procurement of seedlings for the Tan Hung project | 1,025,700,000 | 1,025,700,000 | 897,466,000 | 897,466,000 |
| Total | 5,487,422,727 | 5,487,422,727 | 5,359,188,727 | 5,359,188,727 |

6 .Increase, decrease in tangible fixed assets

| Items | Building And structures | Machinery and equipment | Transport vehicles | Management equipment and tools | Other fixed assets | Total |
|-----------------------------|-------------------------|-------------------------|--------------------|--------------------------------|--------------------|-----------------|
| I. Historical cost | | | | | | |
| Opening balance | 98,614,524,955 | 7,602,169,934 | 3,746,829,814 | 116,320,000 | 2,883,489,046 | 112,963,333,749 |
| increase | | | | | | |
| - Completed construction in | 0 | 0 | 0 | 0 | 0 | 0 |
| - Other increase | 0 | 0 | 0 | 0 | 0 | 0 |
| decrease | | | | | | |
| - Conversion to | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | |
|--|----------------|---------------|---------------|-------------|---------------|-----------------|---|
| - Liquidation and disposal | | | | | | | 0 |
| - Other | | | | | | | 0 |
| Balance as of 31/12/2025 | 98,614,524,955 | 7,602,169,934 | 3,746,829,814 | 116,320,000 | 2,883,489,046 | 112,963,333,749 | |
| II. Accumulated Depreciation | | | | | | | |
| Opening balance | 28,915,098,565 | 4,032,718,477 | 2,701,316,848 | 116,320,000 | 2,098,539,304 | 37,863,993,194 | |
| Increase during the period | 4,247,717,910 | 514,507,620 | 181,577,376 | 0 | 189,235,982 | 5,133,038,888 | |
| - Depreciation for the year | 4,247,717,910 | 514,507,620 | 181,577,376 | - | 189,235,982 | 5,133,038,888 | |
| - Other increase | | | | | | | 0 |
| Decrease during the period | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Liquidation and disposal | | | | | | | 0 |
| - Other decrease | | | | | | | 0 |
| Balance as of 31/12/2025 | 33,162,816,475 | 4,547,226,097 | 2,882,894,224 | 116,320,000 | 2,287,775,286 | 42,997,032,082 | |
| III. Net book value | | | | | | | |
| 1. At the beginning of the year | 69,699,426,390 | 3,569,451,457 | 1,045,512,966 | 0 | 784,949,742 | 75,099,340,555 | |
| 2. As of 31/12/2025 | 65,451,708,480 | 3,054,943,837 | 863,935,590 | 0 | 595,713,760 | 69,966,301,667 | |
| <ul style="list-style-type: none"> • Net book value at the end of the year of tangible fixed assets pledged or mortgaged as collateral for loans: • Historical cost of tangible fixed assets at the end of the year depreciated but still in use: • Historical cost of tangible fixed assets at the end of the year awaiting disposal: • Commitments for the purchase or sale of significant tangible fixed assets in the future: • Other changes in tangible fixed assets: | | | | | | | |

7

Increase, decrease in intangible fixed assets
Unit: VND

| Items | Land use rights | Issuance rights | Patent rights | Accounting and design software | Other fixed assets | Total |
|-------------------------------------|-----------------|-----------------|---------------|--------------------------------|--------------------|---------------|
| I. Historical cost | | | | | | |
| Opening balance | 7,840,863,635 | | | | | 7,840,863,635 |
| Increase during the period | 0 | 0 | 0 | 0 | 0 | 0 |
| - Purchasing during the year | | | | | | 0 |
| - Completed construction in | | | | | | 0 |
| - Other | | | | | | 0 |
| Decrease during the period | 0 | 0 | 0 | 0 | 0 | 0 |
| - Transferred to investment | | | | | | 0 |
| - Liquidation and disposal | | | | | | 0 |
| - Other | | | | | | 0 |
| Balance as of 31/12/2025 | 7,840,863,635 | 0 | 0 | 0 | 0 | 7,840,863,635 |
| II. Accumulated Amortization | | | | | | |
| Opening balance | | | | | | 0 |
| Increase during the period | 0 | 0 | 0 | 0 | 0 | 0 |
| - Depreciation for the year | | | | | | 0 |
| - Other increase | | | | | | 0 |
| Decrease during the period | 0 | 0 | 0 | 0 | 0 | 0 |
| - Transferred to investment | | | | | | 0 |
| - Liquidation and disposal | | | | | | 0 |
| - Other decrease | | | | | | 0 |
| Closing Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| III. Net book value | | | | | | |
| 1. At the beginning of the year | 7,840,863,635 | 0 | 0 | 0 | 0 | 7,840,863,635 |

| | | | | | | |
|-----------------------------|---------------|---|---|---|---|---------------|
| 2. At the end of the period | 7,840,863,635 | 0 | 0 | 0 | 0 | 7,840,863,635 |
|-----------------------------|---------------|---|---|---|---|---------------|

- Net book value at the end of the period of intangible fixed assets pledged or mortgaged as collateral for loans:
- Historical cost of intangible fixed assets fully amortized but still in use:
- Explanatory notes and other disclosures:

8 .Prepaid Expenses

a) Short - term

- Prepaid expenses for operating lease of fixed assets
- Expense of tools and equipment used
- Borrowing costs
- Other items (Provide details if significant)

b) Long - term

- Land lease costs for infrastructure at Nhon Hoa Industrial Park, Lot D 1.5.2
- Land lease, housing ownership rights, and other assets attached to land at Nhon Hoa Industrial Park,
- Provision of materials for construction and repair of fire pump system at Lot D2.5.1
- Other expenses

Total

| Closing Balance | Opening Balance |
|-----------------|-----------------|
| - | - |
| 9,192,504,964 | 9,464,693,900 |
| 5,125,619,456 | 5,340,868,652 |
| 3,751,144,505 | 3,919,473,744 |
| 56,924,677 | 163,601,504 |
| 258,816,326 | 40,750,000 |
| 9,192,504,964 | 9,464,693,900 |

9 .Trade Payables

Closing Balance

Opening Balance

| | Value | Recoverable amount | Value | Recoverable amount |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| a) Short-term Trade Payables | | | | |
| - Minh Thuan Mechanical and Construction Co., Ltd | 2,118,705,600 | 2,118,705,600 | 2,118,705,600 | 2,118,705,600 |
| - Quang Trung Mechanical and Construction JSC | 2,507,437,610 | 2,507,437,610 | 2,507,437,610 | 2,507,437,610 |
| - Nhon Hoa Industrial Park Investment JSC | 3,205,574,855 | 3,205,574,855 | 3,158,387,877 | 3,158,387,877 |
| - General Trading, Construction, and Import-Export JSC | 1,701,200,000 | 1,701,200,000 | 1,701,200,000 | 1,701,200,000 |
| - Other Payables | 5,996,563,307 | 5,996,563,307 | 5,910,458,081 | 5,910,458,081 |
| b) Long-term Trade Payables | | | | |
| c) Payables to related parties | | | | |
| - Other Payables | | | | |
| Total | 15,529,481,372 | 15,529,481,372 | 15,396,189,168 | 15,396,189,168 |

c) Overdue payables not yet settled

- Company A (With value exceeding 10% of total payables)
- Company B (With value exceeding 10% of total payables)
- Other Payables

Total

d) Payables to related parties

- Hung Loc Phat Gia Lai Agricultural JSC
- Company B

Total

| | | | |
|---|---|---|---|
| 0 | - | 0 | 0 |
| 0 | - | | |

10 .Taxes and Other Payables to the State

a) Payables (Detailed by tax type)

- Value Added Tax
- Corporate Income Tax
- Personal Income Tax
- Land rental fee
- Other Taxes

Total

b) Receivables (Detailed by tax type)

- Value Added Tax
- Corporate Income Tax

Total

| Đầu kỳ 01/10/2025 | Số phải nộp trong kỳ | Số đã nộp trong kỳ | Cuối kỳ 31/12/2025 |
|----------------------|----------------------|--------------------|-----------------------|
| 279,528,145 | 153,348,923 | 263,878,809 | 168,998,259 |
| - | - | - | - |
| 51,966,111 | - | - | 51,966,111 |
| - | 177,000,000 | 177,000,000 | - |
| - | - | - | - |
| 331,494,256 | 330,348,923 | 440,878,809 | 220,964,370 |
| 1,869,517 | - | - | 1,869,517 |
| 1,869,517 | - | - | 1,869,517 |

The company's tax settlement will be subject to inspection by the tax authorities. Due to the application of tax laws and regulations to various types of transactions, which may be interpreted in different ways, the taxes presented in the financial statements may be subject to change based on the tax authority's decision

11 .Other Payables

a) Short - term

- Excess assets awaiting resolution

| Closing Balance | Opening Balance |
|-----------------|-----------------|
|-----------------|-----------------|

| | | |
|--------------------------------------|--------------------|--------------------|
| - Trade union funds | | |
| - Social insurance | 236,868,816 | 204,302,766 |
| - Health insurance | 41,109,192 | 35,362,242 |
| - Payables related to equitization | | |
| - Unemployment insurance | 18,260,705 | 15,706,505 |
| - Other payables | 340,791,428 | 73,305,307 |
| - Other receivables (credit balance) | | |
| - Deposits and guarantees received | | |
| - Dividend and profit payable | | |
| Total | 637,030,141 | 328,676,820 |

- b) Long - term
- Other Long-term payables
 - Long-term Deposits and guarantees received
- c) Overdue payables not yet settled

Reasons for overdue payments:

12 .Equity

a) Statement of Changes in Equity

Unit: VND

| | Owner's investment | Other funds under | Investment and | Undistributed after | Non-controlling | Total |
|-------------------------------|--------------------|-------------------|------------------|---------------------|-----------------|------------------|
| | Equity | Owner's equity | Development fund | tax profit | interests | |
| Balance as of 31/12/2024 | 515,999,990,000 | - | 15,516,904,967 | (386,027,575,046) | 1,008,360,193 | 146,497,680,114 |
| Increase during the year | - | - | - | - | - | - |
| Increase due to consolidation | | - | - | - | - | - |
| Gain/(Loss) for period | | | | (58,679,789,846) | (314,802,689) | (58,994,592,535) |
| Funds Appropriation | | | - | | | - |
| Other increase | | | | - | | - |
| Decrease during | - | - | - | - | - | - |
| Profit distribution | | | | | | - |
| Decrease due to consolidation | | | | - | - | - |
| balance of the beginning of | 515,999,990,000 | - | 15,516,904,967 | (444,707,364,892) | 693,557,504 | 87,503,087,579 |
| Increase during I | - | - | - | (58,381,792,428) | (119,476,499) | (58,501,268,927) |
| Gain/(Loss) for period | | | | (58,381,792,428) | (119,476,499) | (58,501,268,927) |
| Adjustment to increase prior | | | | - | | - |
| Decrease during | - | - | - | - | | - |
| Profit distribution | | | | | | - |
| Appropriation to IDF | | | | | | - |
| Balance as of 31/12/2025 | 515,999,990,000 | - | 15,516,904,967 | (503,089,157,320) | 574,081,005 | 29,001,818,652 |

b) Details of owners' equity contributions

| | Tỷ lệ vốn góp | Cuối kỳ | Đầu kỳ |
|--------------------------------------|---------------|-----------------|-----------------|
| Parent company's equity contribution | | | |
| + Company A | | | |
| + Company B | | | |
| Other equity contribution | 1 | 515,999,990,000 | 515,999,990,000 |

c) Equity transactions with owners and dividend distribution, profit allocation

| | Closing Balance | Số đầu kỳ |
|--|-----------------|-----------------|
| Owners' investment equity | | |
| - Equity contribution at the beginning of the year | 515,999,990,000 | 515,999,990,000 |
| - Increase in equity contribution during the year | | |
| - Decrease in equity contribution during the year | | |
| - Equity contribution at the end of the year | 515,999,990,000 | 515,999,990,000 |
| Dividends and profits distributed | | |

d) Shares

| | Closing Balance | Số đầu kỳ |
|--|-----------------|------------|
| Number of Shares Registered for Issuance | 51,599,999 | 51,599,999 |

* Par Value of Outstanding Shares: 10.000 VND/share

| Cost of goods sold | This period | Previous period |
|--|-------------|-----------------|
| Cost of goods sold | 968,703,381 | 944,773,132 |
| Cost of goods sold for finished goods | | |
| - <i>Prepaid cost of goods, finished products, and real estate sold, including:</i> | | |
| + <i>Prepaid items</i> | | |
| + <i>Prepaid value</i> | | |
| + <i>Estimated period of occurrence</i> | | |
| Cost of Services Provided | | |
| Remaining value, disposal costs, and liquidation costs of investment properties sold | | |
| Investment property operating expenses | | |

Inventory shrinkage and losses
Excessive expenses
Provision for decline in inventory value
Adjustments reducing cost of goods sold
Total

| | |
|-------------|-------------|
| 968,703,381 | 944,773,132 |
|-------------|-------------|

4 .Financial Income

Interest income from deposits and loans
Gains from sale of investments
Dividends and profit distributions received
Foreign exchange gains
Interest income from installment sales and payment discounts
Other financial income
Total

| This period | Previous period |
|-------------|-----------------|
| 636,196 | 646,906 |
| 636,196 | 646,906 |

5 .Financial Expenses

Interest expense on loans
Payment discounts and interest expense from installment sales
Losses from disposal of financial investments
Foreign exchange losses
Provision for decline in marketable securities and investment losses
Other financial provision expenses
Other financial expenses
Total

| This period | Previous period |
|---------------|-----------------|
| 2,591,561,169 | 2,628,353,097 |
| 2,591,561,169 | 2,628,353,097 |

6 .Other income

- Disposal or sale of fixed assets
- Gains from revaluation of contributed assets
- Penalty income
- Tax reductions
- Others
Total

| This period | Previous period |
|-------------|-----------------|
| 28,729,134 | - |
| 28,729,134 | - |

7 .Other Expenses

- Net book value of fixed assets and disposal or sale costs of fixed assets
- Losses from asset revaluation
- Penalties
- Others
Total

| This period | Previous period |
|-------------|-----------------|
| 561,918 | 59,907,495 |
| 561,918 | 59,907,495 |

8 .Going concern information

This financial statements have been prepared on the basis of going concern

9 .Other information

Apart from the information presented above, no significant events occurred in Q3/2025 that require disclosure or announcement in the financial statements.

Preparer

Trinh Thi Diem
Trinh Thi Diem

Chief Accountant

Trinh Thi Diem
Trinh Thi Diem

Hà Nội, date 19 month 01 year 2026
CÔNG TY CỔ PHẦN NÔNG NGHIỆP VÀ THỰC PHẨM HÀ NỘI-KINH BẮC
ĐƯƠNG QUANG LU
CEO

