BALANCE SHEET

As at 30 September 2026

Unit: VND

ASSETS	Code	Note	Closing balance	Opening balance
A - CURRENT ASSETS	**100**		**17,597,160,485**	**21,755,540,803**
I. Cash and cash equivalents	**110**		**7,230,482,466**	**1,497,940,684**
1. Cash	111	V.1	7,230,482,466	1,497,940,684
2. Cash equivalents	112			
II. Short-term financial investments	**120**		**3,000,000,000**	**11,000,000,000**
1. Held-to-maturity investments	123	V.2b	14,127,499,001	22,127,499,001
2. Short-term investment reserves held until maturity.	124		(11,127,499,001)	(11,127,499,001)
III. Short-term account receivable	**130**		**7,182,625,408**	**5,532,133,079**
1. Trade receivable	131	V.3	2,435,122,607	1,913,007,941
2. Advances to suppliers	132	V.4	1,205,179,956	1,379,625,246
3. Other receivables	135	V.5a	22,701,288,300	20,426,526,145
4. Allowance for doubtful debt	136		(19,158,965,455)	(18,187,026,253)
V. Other current assets	**160**		**184,052,611**	**3,725,467,040**
1. Short-term deferred costs	161	V.9a	184,052,611	163,326,716
2. Deductible value added tax	162			745,978,816
3. Tax and other receivables from the State	163			2,816,161,508
B - NON-CURRENT ASSETS	**200**		**137,099,799,157**	**141,792,914,870**
I. Long-term receivable	**210**		**778,438,238**	**111,594,959**
1. Other non-current receivables	215	V.5b	778,438,238	111,594,959
II. Fixed assets	**220**		**40,175,866,155**	**42,593,386,065**
1. Tangible fixed assets	221	V.7	40,175,866,155	42,593,386,065
Historical cost	*222*		*125,764,050,858*	*125,405,930,858*
Accumulated depreciation	*223*		*(85,588,184,703)*	*(82,812,544,793)*
2. Intangible fixed assets	227	V.8	-	-
Historical cost	*228*		*227,000,000*	*227,000,000*
Accumulated amortization	*229*		*(227,000,000)*	*(227,000,000)*
IV. Long-term work in progress	**250**		**3,517,114,029**	**3,307,864,029**
1. Construction in progress	252	V.6	3,517,114,029	3,307,864,029
V. Long-term financial investments	**260**	V.2c	**92,163,928,183**	**95,451,645,435**
1. Investments in subsidiaries	261		126,451,003,001	126,451,003,001
2. Investment in associates, affiliates	262		17,900,000,000	17,900,000,000
3. Equity investments in other entities	263		1,173,049,254	1,173,049,254
4. Long-term investment losses in other entities reserve	264		(53,360,124,072)	(50,072,406,820)
VI. Other non-current assets	**270**		**464,452,552**	**328,424,382**
1. Long-term deferred costs	271	V.9b	464,452,552	328,424,382
TOTAL ASSETS	**280**		**154,696,959,642**	**163,548,455,673**

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Ký ngày: 28/10/2026 14:59:56

INTERIM BALANCE SHEET *(continued)*

As at 30 September 2026

	RESOURCES	Code	Note	Closing balance	Opening balance
C -	**LIABILITIES**	**300**		**126,849,099,126**	**132,861,287,209**
I.	**Current liabilities**	**310**		**120,131,838,281**	**126,712,031,564**
1.	Trade payables	311	V.11	1,592,676,558	1,558,933,438
2.	Advances from customers	312		40,603,088	62,629,117
3.	Payment of dividends and profits	313		6,839,700	6,839,700
4.	Statutory obligations	314	V.12	4,252,761,424	341,010,269
5.	Payables to employees	315		266,551,151	550,773,622
6.	Accrued expenses	316	V.13	167,102,260	125,430,140
7.	Short-term deferred revenue	319	V.15	1,683,285,243	1,827,112,300
8.	Other short-term payables and liabilities	320	V.14	32,367,742,518	27,485,026,639
9.	Short-term borrowings	321	V.10	79,640,200,000	94,640,200,000
10.	Bonus and welfare fund	323		114,076,339	114,076,339
II.	**Non-current liabilities**	**330**		**6,717,260,845**	**6,149,255,645**
1.	Other non-current payables	338		6,717,260,845	6,149,255,645
D -	**OWNERS' EQUITY**	**400**		**27,847,860,516**	**30,687,168,464**
I.	**Capital**	**410**	V.16	**27,847,860,516**	**30,687,168,464**
1.	Issued share capital	411		145,000,000,000	145,000,000,000
-	*Common shares with voting rights*	*411a*		*145,000,000,000*	*145,000,000,000*
-	*Preferred shares*	*411b*		-	-
2.	Share premium	412		285,291,856	285,291,856
3.	Investment and development fund	418		540,000,000	540,000,000
4.	Retained earnings	420		(117,977,431,340)	(115,138,123,392)
-	*Accumulated retained earnings by the end of the previous year*	*420a*		*(115,138,123,392)*	*(84,224,618,856)*
-	*Retained earnings of the current year*	*420b*		*(2,839,307,948)*	*(30,913,504,536)*
	TOTAL LIABILITES AND OWNERS' EQUITY	**440**		**154,696,959,642**	**163,548,455,673**

Created on 26 October 2026

Prepared by	Chief Accountant	Director
Phung Thi Thuy	Vu Thi Mai Hong	Chu Viet Cuong

INCOME STATEMENT

Unit: VND

	ITEMS	Code	Note	Quarter III Year 2026	Quarter III Year 2025
1.	Revenue from sales of goods and rendering of services	01	VI.1	10,782,295,107	(6,051,906,873)
2.	Revenue deductions	02			
3.	Net revenue from sales of goods and rendering of services	10		10,782,295,107	(6,051,906,873)
4.	Cost of goods sold	11	VI.2	5,903,638,386	2,488,818,196
5.	Gross profit from sales of goods and rendering of services	20		4,878,656,721	(8,540,725,069)
6.	Financial income	21	VI.3	44,328,155	491,887,800
7.	Financial expenses	22	VI.4	2,208,106,369	2,261,531,027
	In which: interest expenses	23		2,208,106,369	2,261,531,027
8.	Selling expenses	25	VI.7a	527,109,829	809,579,042
9.	General and administrative expenses	26	VI.7b	1,129,138,849	2,969,912,515
10.	Net profit from operating activities	30		1,058,629,829	(14,089,859,853)
11.	Other income	31	VI.5	72,340,954	81,046,905
12.	Other expenses	32	VI.6	3,053	12,706,000,000
13.	Other profit	40		72,337,901	(12,624,953,095)
14.	Accounting profit before tax	50		1,130,967,730	(26,714,812,948)
17.	Net profit after corporate income tax	60		1,130,967,730	(26,714,812,948)

Created on 26 October 2026

Prepared by	Chief Accountant	Director
Phung Thi Thuy	Vu Thi Mai Hong	Chu Viet Cuong

INCOME STATEMENT

Unit: VND

	ITEMS	Code	Note	Cumulative to 09/30/2026	Cumulative to 09/30/2025
1.	**Revenue from sales of goods and rendering of services**	01	VI.1	30,889,065,099	27,660,879,719
2.	**Revenue deductions**	02			1,382,175
3.	**Net revenue from sales of goods and rendering of services**	10		30,889,065,099	27,659,497,544
4.	**Cost of goods sold**	11	VI.2	17,106,920,340	20,070,938,671
5.	**Gross profit from sales of goods and rendering of services**	20		13,782,144,759	7,588,558,873
6.	**Financial income**	21	VI.3	395,853,766	1,552,512,997
7.	**Financial expenses**	22	VI.4	10,426,334,259	10,446,427,158
	In which: interest expenses	23		7,138,617,007	6,605,740,296
8.	**Selling expenses**	25	VI.7a	2,117,741,726	3,785,105,383
9.	**General and administrative expenses**	26	VI.7b	4,545,533,928	12,868,182,368
10.	**Net profit from operating activities**	30		(2,911,611,388)	(17,958,643,039)
11.	**Other income**	31	VI.5	72,361,332	532,231,906
12.	**Other expenses**	32	VI.6	57,892	12,720,949,957
13.	**Other profit**	40		72,303,440	(12,188,718,051)
14.	**Accounting profit before tax**	50		(2,839,307,948)	(30,147,361,090)
17.	**Net profit after corporate income tax**	60		(2,839,307,948)	(30,147,361,090)

Created on 26 October 2026

Prepared by	Chief Accountant	Director
Phung Thi Thuy	Vu Thi Mai Hong	Chu Viet Cuong

CASH FLOW STATEMENT

Direct Method

Unit: VND

ITEMS	Code	Note	Quarter III Year 2026	Quarter III Year 2025
I. Cash flows from operating activities				
1 Gains from sales of goods and service provisions	01		11,464,836,408	11,456,014,505
2 Payments to suppliers	02		(3,078,229,251)	(3,119,160,460)
3 Payments to employees	03		(709,510,973)	(647,169,560)
6 Other gains from operating activities	06		693,419,280	161,777,000
7 Other disbursement from operating activities	07		(1,561,302,232)	(31,604,428,527)
Cash flows from operating activities	**20**		*6,809,213,232*	*(23,752,967,042)*
II. Cash flows from investing activities				
2. Proceeds from disposal of fixed assets and other long - term assets	22			
3. Loans to and payments for purchase of debt instruments of other entities	23		(3,000,000,000)	(10,000,000,000)
4. Collections from borrowers and proceeds from disposal of debt instruments of other entities	24			23,000,000,000
7. Interests and dividends received	27		44,328,155	348,137,800
Net cash flows from investing activities	***30***		*(2,955,671,845)*	*13,348,137,800*
III. Cash flows from financing activities				
3. Drawdown of borrowings	33			15,000,000,000
4. Repayments of borrowings	34			-
Net cash flows from financing activities	***40***		-	*15,000,000,000*
Net cash flows during the year	**50**		**3,853,541,387**	**4,595,170,758**
Cash and cash equivalents at the beginning of year	**60**	**V.1**	**3,376,941,079**	**2,060,622,821**
Effect of exchange rate fluctuations on cash and cash	61		-	-
Cash and cash equivalents at the beginning of year	**70**	**V.1**	7,230,482,466	6,655,793,579

Created on 26 October 2026

Prepared by	Chief Accountant	Director
Phung Thi Thuy	Vu Thi Mai Hong	Chu Viet Cuong

M.S.D.N: 0100106803 - C.T.C.P. CÔNG TY CỔ PHẦN THỰC PHẨM HÀ NỘI Q. HOÀN KIẾM - T.P HÀ NỘI

CASH FLOW STATEMENT

Direct Method

Unit: VND

ITEMS	Code	Note	Cumulative to 09/30/2026	Cumulative to 09/30/2025
I. Cash flows from operating activities				
1 Gains from sales of goods and service provisions	01		33,184,099,794	47,275,621,435
2 Payments to suppliers	02		(8,606,600,890)	(17,029,227,500)
3 Payments to employees	03		(2,660,849,159)	(3,714,538,423)
4 Loan interests already paid	04		(1,017,808,218)	-
6 Other gains from operating activities	06		2,785,177,790	2,839,100,892
7 Other disbursement from operating activities	07		(11,919,556,643)	(38,495,693,044)
Cash flows from operating activities	**20**		***11,764,462,674***	***(9,124,736,640)***
II. Cash flows from investing activities				
1. Payment for purchases or construction of fixed assets and other long - term assets	21		(60,750,000)	-
2. Proceeds from disposal of fixed assets and other long - term assets	22			225,000,000
3. Loans to and payments for purchase of debt instruments of other entities	23		(3,000,000,000)	(31,000,000,000)
4. Collections from borrowers and proceeds from disposal of debt instruments of other entities	24		11,000,000,000	24,000,000,000
7. Interests and dividends received	27		1,028,829,108	1,125,950,497
Net cash flows from investing activities	***30***		***8,968,079,108***	***(5,649,049,503)***
III. Cash flows from financing activities				
3. Drawdown of borrowings	33			15,000,000,000
4. Repayments of borrowings	34		(15,000,000,000)	-
Net cash flows from financing activities	***40***		***(15,000,000,000)***	***15,000,000,000***
Net cash flows during the year	**50**		**5,732,541,782**	**226,213,857**
Cash and cash equivalents at the beginning of year	**60**	**V.1**	**1,497,940,684**	**6,429,579,722**
Effect of exchange rate fluctuations on cash and cash	61		-	-
Cash and cash equivalents at the beginning of year	**70**	**V.1**	7,230,482,466	6,655,793,579

Created on 26 October 2026

Prepared by	Chief Accountant	Director
Phung Thi Thuy	Vu Thi Mai Hong	Chu Viet Cuong

M.S.D.N: 0100108803 C.T.C.P ★ CÔNG TY CỔ PHẦN THỰC PHẨM HÀ NỘI ★ Q. HOÀN KIẾM - T.P HÀ NỘI

HaNoi Foodstuff Joint Stock Company
Tax Code : 0100106803
Address : No.24-26 Tran Nhat Duat street, Hoan Kiem ward, Ha Noi city.

Form No.: B 09-DN
(Issued with the Decision 99/2025/TT--BTC date 27/10/2025 by the Ministry of Finance)

NOTES TO THE FINANCIAL STATEMENTS
QUARTER III YEAR 2026

I- CORPORATE INFORMATION

Hanoi Foodstuff Joint Stock Company is a joint stock enterprise under Decision No. 2449/QD-UBND dated June 1, 2015 on the conversion of Hanoi Food One Member Co., Ltd. under Hanoi Trading Corporation into Hanoi Food Joint Stock Company.

Hanoi Foodstuff Joint Stock Company operates under Business Registration Certificate No. 0100106803, changed for the 18th time, April 16, 2026 issued by the HaNoi Department of Finance. Accordingly, some main contents of the Business Registration Certificate No. 0100106803 are as follows:

Enterprise name: Hanoi Foodstuff Joint Stock Company

Head office address: No. 24 - 26 Tran Nhat Duat, Hoan Kiem, Hanoi

The charter capital of the Company according to the Business Registration Certificate of the joint stock company is 145,000,000,000 VND equivalent to with 14,500,000 shares. The par value of each share is 10,000 VND.

All 14,500,000 shares are common shares.

At the time of preparing the Report, the organizational structure of the Company includes:

Board of Directors

Ms. Duong Thi Lam	Chairwoman
Mr. Nguyen Hai Dang	Member
Ms. Phan Thi Thu Hien	Member

Board of Management

Mr. Chu Viet Cuong	Director

Principal activities:

- Processing and preserving meat and meat products;
- Processing and preserving aquatic products and aquatic products;
- Processing and preserving vegetables and fruits;
- Producing cakes from flour;
- Wholesale of agricultural and forestry raw materials (except wood, bamboo, rattan) and live animals. Details: wholesale of rice, corn and other cereal grains;
- Wholesale of feed and raw materials for livestock, poultry and aquatic products;
- Wholesale of rice;
- Wholesale of food;
- Wholesale of beverages;
- Wholesale of tobacco and pipe tobacco products (excluding foreign cigarettes);
- Wholesale of other household items;
- Retail of food, beverages, tobacco and pipe tobacco accounting for a large proportion in general stores;
- Retail of food in specialized stores;
- Retail sale of fabrics, wool, yarn, sewing thread and other textiles in specialized stores;
- Retail sale of carpets, mattresses, blankets, mosquito nets, curtains, wall and floor coverings in specialized stores;
- Retail sale of household appliances, beds, wardrobes, tables, chairs and similar furniture, lamps and electric lighting equipment, other household articles not elsewhere classified in specialized stores;

- Retail sale of electrical household appliances, beds, wardrobes, tables, chairs and similar furniture, lamps and electric lighting equipment, other household articles not elsewhere classified in specialized stores;
- Retail sale of sports equipment and requisites in specialized stores;
- Retail sale of games and toys in specialized stores;
- Retail sale of clothing, footwear, leather and imitation leather goods in specialized stores;
- Retail sale of medicines, medical instruments, cosmetics and hygiene products in specialized stores;
- Restaurants and mobile food services;
- Providing food and beverage services under irregular contracts with customers;
- Other food and beverage services;
- Beverage services;
- General wholesale;
- Other remaining business support service activities not elsewhere classified;
- Other retail sale of new goods in specialized stores;
- Other support service activities related to transportation;
- Warehouses for storage of goods;
- Real estate business, land use rights owned, used or leased;
- Direct support service activities for rail and road transport;
- Short-term accommodation services;
- Production of prepared dishes and foods;
- Production of other foods not elsewhere classified.

II- Accounting period and accounting currency

2.1 Accounting period

The accounting period of Hanoi Foodstuff Joint Stock Company is from 01/01/2026 to 30/09/2026;

2.2 Accounting and presentation currency

The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for separate interim financial statements presentation purpose.

III- Standards and Applicable Accounting Policies

3.1 Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance and Circulars guiding the implementation of accounting standards issued by the Ministry of Finance in the preparation and presentation of financial statements.

3.2 Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Separate Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System;

3.3 Applicable accounting form

The Company organizes accounting in the form of Voucher Journal;

IV- Summary of significant accounting policies

Separate Financial Statements are presented based on historical cost principle.

4.1 Foreign currency transactions:

Transactions in foreign currencies during the financial year are converted into Vietnam Dong at the actual exchange rate at the transaction date.

The actual exchange rate when re-evaluating monetary items denominated in foreign currencies at the time of preparation of the separate financial statements is determined according to the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Company regularly conducts transaction;
- For foreign currency deposited in bank, applying the bid rate of the bank where the Company opens its foreign currency accounts;
- For liability accounts, applying the offer rate of the commercial bank where the Company regularly conducts transaction.

All actual exchange rate differences arising during the year and differences due to revaluation of monetary items denominated in foreign currencies at the time of preparation of the financial statements are recognized in the income statement of the financial year.

4.2 Cash and cash equivalent:

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

4.3 Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the separate financial statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses (according to Circular. 228/2009/TT-BTC dated December 7, 2009)

4.4 Inventory

+ Inventories are stated at the lower cost and net realisable value. Cost is determined on a weighted average basis and includes all costs incurred in bringing the inventories to their present location and condition.

+ The value of ending inventory is determined on the basis of: Quantity through inventory count and ending unit price of each item;

+ The value of inventory is determined by the weighted average method.

+ The Company applies the perpetual inventory method of accounting for inventories.

+ Provisions for devaluation of inventory: At the end of every fiscal year, the Company conducts an inventory count, classifies and determines the quantity and value of damaged or lost inventory to make provisions, use and return provisions for inventory depreciation in accordance with Circular. 228/2009/TT-BTC dated December 7, 2009.

4.5 Fixed assets

Recognition principles of fixed assets

+ Fixed assets are reflected according to original cost, accumulated depreciation and residual value. When an asset is sold for disposal, its original cost and accumulated depreciation are eliminated from the asset account and any gain arising from the disposal is included in the Income Statement;

+ Original cost of tangible assets includes: Purchase price, import tax, non-refundable taxes and expenses related to bringing the asset to its working condition and location. Expenses incurred after the asset has been put into use such as: Repair, maintenance and overhaul costs are usually accounted in the reporting period;

+ Original cost of intangible assets is determined in each specific case according to the Vietnamese Accounting Standard No. 04;

Fixed Asset Depreciation Method

+ Fixed Asset Depreciation is calculated using the straight-line method according to the estimated useful life in accordance with Circular No. 45/2013/TT-BTC dated April 25, 2013 as follows:

- Buildings and structures	10 - 50 years
- Machinery and equipment	05 - 12 years
- Transportation	08 - 12 years
- Office equipment	05 - 10 years
- Management software	03 - 08 years

4.6 Borrowing costs

Borrowing costs are recognised in the income statement in the year when incurred unless they are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing costs". Accordingly, borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the cost of those assets. For specific borrowings for the purpose of construction of fixed assets and investment properties, borrowing costs are capitalised even when the construction period is under 12 months.

4.7 Financial investments

Trading securities

Trading securities are those the Company holds for trading purpose. Trading securities are recognised from the date the Company obtains the ownership of those securities and initially measured at the fair value of payments made at the transaction date plus directly attributable transaction costs.

In subsequent periods, investments in trading securities are measured at cost less provision for impairment of such investments.

Provision for impairment of investments in trading securities is made when there has been evidenced that their market prices are lower than their costs in accordance with prevailing accounting regulations.

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the positive intent or ability to hold to maturity, including term deposits (commercial bills), bonds, preference shares which the issuer shall redeem at a certain date in the future, loans held to maturity to earn periodic interest and other held-to-maturity investments.

Held-to-maturity investments are recognised on a trade date basis and are initially measured at acquisition price plus directly attributable transaction costs. Post-acquisition interest income from held-to-maturity investments is recognised in the income statement on accrual basis. Pre-acquisition interest is deducted from the cost of such investments at the acquisition date.

Held-to-maturity investments are measured at cost less provision for impairment of held-to-maturity invesments.

Provision for impairment of held-to-maturity investments is made in accordance with prevailing accounting regulations.

4.8 Accrued expenses, provision for major repair costs

+ Recognition of accrued expenses: when the entity determines that it is certain that payable obligations will arise for benefits received during the period that do not meet the conditions for recognition of trade payables or other payables;

+ Provision for major repair costs: The Company records this item according to the plan and progress as guidance in Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance;

4.9 Trade and other payables

Account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's managerial requirements. Accounts payable to suppliers include trade payables arising from transaction of buying-selling transactions and payables for import through entrustees (in import entrustment transactions).

Other payables include non-trade payables, not related to buying-selling transactions. Account payables are classified as short-term and long-term in the separate statement of financial position based on the remaining period of these payables at the reporting date.

Trade and other payables are stated at their costs. Trade and other payables classified as monetary items denominated in foreign currencies are revaluated at account transfer selling rate at the reporting date.

4.10 Loans and financial leasing

Includes loans and financial leasing, but does not include loans in the form of issuing bonds or preferred shares with a clause requiring the issuer to repurchase at a certain time in the future.

The Company maintains detailed financial loans and receivables by each debtor and classifies them into short-term and long-term based on the repayment period.

Expenses directly related to loans are recognized as financial expenses, except for expenses arising from loans for the purpose of investment, construction or production in progress are capitalized.

4.11 Unearned revenue

Unearned revenue is the amounts received in advance relating to results of operations of for multiple accounting periods for services or products that have been yet provided or delivered. The Company recognizes unearned revenue in proportion to its obligations that the Company will have to perform in the future. When the revenue recognition conditions are satisfied, unearned revenue will be recognized in the income statement for the year corresponding to the portion that meets the revenue recognition conditions.

4.12 Prepayments

Prepayments are expenses which have already been paid but relate to results of operations of multiple accounting periods, including land rentals, establishment costs and other types of long-term prepayments.

Land rentals represent rentals that have been paid in advance. Prepaid land rentals are charged to the income statement using the straight-line method over the lease term.

Other types of long-term prepayments comprise costs of small tools, supplies and spare parts issued for consumption which are expected to provide future economic benefits to the Company. These expenditures have been capitalised as long-term prepayments, and are allocated to the income statement using the straight-line method in accordance with the current prevailing accounting regulations

4.13 Foreign currency

The Company's accounting books are reflected in Vietnamese Dong (VND). Currencies other than VND are considered foreign currencies. Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the balance sheet date are retranslated at the exchange rates of commercial bank where the Company usually transacts on the same date. Exchange differences arising from the translation of these accounts are recognised in the income statement.

4.14 Owner's equity

Principles for setting aside funds from after-tax profits

+ Owner's capital is recorded according to the actual capital contributed by the owner.

+ Other assets of the owner are recorded at the remaining value between the reasonable value of assets that the enterprise receives from other organizations and individuals after deducting (-) taxes payable (if any) related to these assets; and the additional amount from business results.

+ Undistributed profit after tax is the profit from the enterprise's activities after deducting adjustments due to retrospective application of changes in accounting policies and retrospective adjustment of material errors of previous years.

4.15 Revenue and other income

a. Goods sold

Revenue from the sale of goods is recognised in the separate statement of income when significant risks and rewards of ownership have been transferred to the buyer. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due or possible return of goods. Revenue on sale of goods is recognised at the net amount after deduting sales discounts stated on the invoice.

b. Service rendered

Revenue from services rendered is recognised in the separate statement of income in proportion to the stage of completion of the transaction at the end of the accounting period. The stage of completion is assessed by reference to surveys of work performed. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

c. Interest income

Interest income is recognised on a time proportion basis with reference to the principal outstanding and the applicable interest rate.

4.16 Cost of sales

Cost of sales comprise the cost of products, goods sold, services provided and investment properties sold during the period (including depreciation costs; repair costs, operating costs for leasing investment properties under the operating lease method, costs for selling and liquidating investment properties, etc.) and are recorded in accordance with the revenue generated during the period.

4.17 Principles of financial expense recognition

Expenses recognized in financial expenses include;

+ Expenses or expenses related to financial investment activities;
+ Expenses for lending and borrowing capital;
+ Losses due to changes in exchange rates of foreign currency-related transactions;
+ Securities investment depreciation reserve
+ Other financial expenses

4.18 Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam

V- SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE SEPARATE STATEMENT OF FINANCIAL POSITION

1. Cash

	09/30/2026	01/01/2026
- Cash on hand	65,879,476	24,332,275
- Cash in banks	7,164,602,990	1,473,608,409
Total	**7,230,482,466**	**1,497,940,684**

2. Financial investments:

b. Held-to-maturity investments

	09/30/2026		01/01/2026	
	Amount	**Allowances**	**Amount**	**Allowances**
- Short-term Deposit (Seabank)	3,000,000,000		11.000.000.000	
- Live stock production and trading Joint Stock Company	9,161,944,446	(9,161,944,446)	9,161,944,446	(9,161,944,446)
-Hanoi Supermarket Development Joint Stock Company	1,965,554,555	(1,965,554,555)	1,965,554,555	(1,965,554,555)
Total	**14,127,499,001**	**(11,127,499,001)**	**22,127,499,001**	**(11,127,499,001)**

c. Long-term investments

	09/30/2026		01/01/2026	
	Cost	**Allowances**	**Cost**	**Allowances**
Investments in subsidiaries	**126,451,003,001**	**(34,808,908,859)**	126,451,003,001	(31,586,214,775)
+ Bac Qua Trading and Service Joint Stock Company	105,584,570,000	(34,808,908,859)	105,584,570,000	(31,586,214,775)
+ Lang Yen Trading and Service Joint Stock Company	20,866,433,001	-	20,866,433,001	-
Investment in associates, affiliates	**17,900,000,000**	**(17,542,870,249)**	**17,900,000,000**	**(17,542,870,249)**
+ Poultry Production and Trading Joint Stock Company	17,500,000,000	(17,500,000,000)	17,500,000,000	(17,500,000,000)
+ Hanoi Food Joint Stock Company	400,000,000	(42,870,249)	400,000,000	(42,870,249)
Equity investments in other entities	**1,173,049,254**	**(943,321,796)**	**1,173,049,254**	**(943,321,796)**
+ Kien Giang Seafood Joint Stock Company	100,000,000	-	100,000,000	-
+ Ha Noi Foodstuff Production and Trading Joint Stock Company	1,073,049,254	(1,008,344,964	1,073,049,254	(943,321,796)
Total	**145,524,052,255**	**(53,360,124,072)**	145,524,052,255	(50,072,406,820)

3. Trade receivables

	09/30/2026		01/01/2026	
	Amount	**Allowances**	**Amount**	**Allowances**
-Asia Pacific Tourism and Trading Company Limited Binh Duong	842,670,752	(842,670,752)	842,670,752	(842,670,752)
-International Restaurant Joint Stock Company	287,301,547	(287,301,547)	287,301,547	(287,301,547)
-Nguyen Thi Vinh	148,476,974	(148,476,974)	148,476,974	(148,476,974)
-WEBBNC Vietnam Technology Joint Stock Company	71,355,441	(71,355,441)	71,355,441	(71,355,441)
-Tai Tam Company Limited	44,720,935	(44,720,935)	44,720,935	(44,720,935)
-Pham Dinh Khoa	92,775,000	(92,775,000)	92,775,000	(92,775,000)
-Ha Noi Consumer Goods Import - Export and Retail Company Limited	109,438,098		102,682,532	
-Other entities	838,383,860	(97,965,948)	323,024,760	(97,965,948)
Total	**2,435,122,607**	**(1,585,266,597)**	**1,913,007,941**	**(1,585,266,597)**

4. Advances to suppliers:

	09/30/2026		01/01/2026	
	Amount	**Allowances**	**Amount**	**Allowances**
- Live stock production and trading Joint Stock Company	312,692,923	(312,692,923)	312,692,923	(312,692,923)
-Molika (Imported Food Oil Supplier)	245,757,313	(245,757,313)	245,757,313	(245,757,313)
-Hoang Viet Hoang Company Limited	126,500,000	(126,500,000)	126,500,000	(126,500,000)
-Nguyen Hong Ha - Biology Institute	110,000,000	(110,000,000)	110,000,000	(110,000,000)
-Design Consulting and Project Management Joint Stock Company	20,000,000	(20,000,000)	20,000,000	(20,000,000)
-Goldsun Law Limited Company	15,000,000	(15,000,000)	15,000,000	(15,000,000)
-Vietnam Civil Construction Consulting Company	38,340,000	(38,340,000)	38,340,000	(38,340,000)
- Hanoi Construction Joint Stock Company No. 3	295,827,629		295,827,629	
-Other subjects	41,062,091	(13,552,091)	215,507,381	(13,552,091)
Total	**1,205,179,956**	**(881,842,327)**	**1,379,625,246**	**(881,842,327)**

5. Other current receivables:

	09/30/2026		01/01/2026	
	Amount	**Allowances**	**Amount**	**Allowances**
a. Short-term				
-Ha Noi Trade and Tourism Development Joint Stock Company	84,673,333	(84,673,333)	84,673,333	(84,673,333)
- Dividend income of Lang Yen Trading Joint Stock Company	0		612,000,000	
-Land rental C1 Trung Tu	2,216,940,075	(2,216,940,075)	2,216,940,075	(2,216,940,075)
-Deposits for purchases of Song Cong Cooperative	175,000,000	(175,000,000)	175,000,000	(175,000,000)
-Nguyen Quoc Hung	2,260,864,514	(2,260,864,514)	2,260,864,514	(2,260,864,514)
-Delta Construction and Industry Co., Ltd. (Land rental 253 Vang Ward)	9,641,330,715	(3,828,698,946)	6,925,393,218	(2,856,759,744)
- Accrued loan interest			20,975,342	
- Remuneration representative of capital contribution	14,610650			
-Advance	**8,322,479,663**	**(8,125,679,663)**	**8,130,679,663**	**(8,125,679,663)**
Total	**22,701,288,300**	**(16,691,856,531)**	**20,426,526,145**	**(15,719,917,329)**
b. Long-term				
- Other non-current receivables	**778,438,238**	-	**111,594,959**	-

6. Construction in progress

	09/30/2026	01/01/2026
- 459 Bach Mai Project	1,239,269,981	1,239,269,981
- 253 Pho Vong Project	2,068,594,048	2,068,594,048
- Renovation of the Fire Protection System at 319 Tay Son	209,250,000	
Total	**3,517,114,029**	**3,307,864,029**

7. Tangible fixed assets Xây dựng cơ bản hoàn thành

Items	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Total
I. Historical cost					
1. Opening balance	*118,070,957,154*	*3,925,262,577*	*1,283,034,958*	*2,126,676,169*	*125,405,930,858*
- Buy within the year					
- Basic construction completed				358,120,000	*358,120,000*

- Liquidation, sale					
2. Closing balance	*118,070,957,154*	*3,925,262,577*	*1,283,034,958*	*2,126,676,169*	*125,764,050,858*
II. Accumulated depreciation					
1. Opening balance	*76,129,228,588*	*3,642,828,135*	*1,283,034,958*	*1,757,453,112*	*82,812,544,793*
- Depreciation in the year	2,629,753,962	62,638,036		83,247,912	2,775,639,910
- Liquidation, sale					
2. Closing balance	*78,758,982,550*	*3,705,466,171*	*1,283,034,958*	*1,840,701,024*	*85,588,184,703*
III. Net book value					
1. Opening balance	41,941,728,566	282,434,442	0	369,223,057	42,593,386,065
2. Closing balance	39,311,974,604	219,796,406	0	644,095,145	40,175,866,155

8. Intangible fixed assets

	Software	Total
	VND	VND
COST		
Opening balance	**227,000,000**	**227,000,000**
Additions	-	-
Disposals	-	-
Closing balance	227,000,000	227,000,000
ACCUMULATED DEPRECIATION		
Opening balance	*227,000,000*	*227,000,000*
Charge for the year	-	-
Disposals	-	-
Closing balance	227,000,000	227,000,000

9. Prepaid expenses:

	09/30/2026	01/01/2026
a. Short-term	**184,052,611**	**163,326,716**
- Short-term prepaid expenses	184,052,611	163,326,716
b. Long-term	**464,452,552**	**328,424,382**
- Goodwill		
- Long-term prepaid expenses	464,452,552	328,424,382
Total	**648,505,163**	**491,751,098**

10. Loans and obligations under finance leases

	09/30/2026	Increased	Decreased	01/01/2026
a. Short-term borrowings:	**79,640,200,000**		**15,000,000,000**	**94,640,200,000**
Hanoi Trading Corporation	41,812,200,000			41,812,200,000
Phu Thinh Trading and Production Company Limited	37,828,000,000		15,000,000,000	52,828,000,000
b. Long-term borrowings:				
Total	**79,640,200,000**		**5,000,000,000**	**94,640,200,000**

11. Trade payables:

	06/30/2026		01/01/2026	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
- Lang Yen Trading Joint Stock Company	50,000,000	50,000,000	50,000,000	50,000,000
- Other suppliers	1,542,676,558	1,542,676,558	1,508,933,438	1,508,933,438
Total	**1,592,676,558**	**1,592,676,558**	**1,558,933,438**	**1,558,933,438**

12. Taxes and other payments to the State

	Beginning balance		Arising during the year		Ending balance	
	Payables	Receivable	Tax payable	Tax paid	Payables	Receivable
a. Payables						
- Value added tax			1,457,853,898	479,635,746	978,218,152	
- Personal Income Tax	4,910,000		62,752,912	62,204,033	5,458,879	
- Land retal		2,816,161,508	11,414,407,360	5,665,231,553	2,933,014,299	
- Fees, charges and other payables	336,100,269			30,175	336,070,094	
Total	**341,010,369**	**2,816,161,508**	12,935,014,170	6,207,101,507	4,252,761,424	

13. Accrued expenses

	09/30/2026	01/01/2026
- Ultilities fee	167,102,260	125,430.140
Total	**167,102,260**	**125,430.140**

14. Other payables

	09/30/2026	01/01/2026
- Hanoi Trade Joint Stock Corporation	21,472,577,200	17,679,114,607
- Phu Thinh Trading and Production Company Limited	10,881,389,268	8,554,043,072
- Employees' Deposits	3,000,000	3,000,000
- Land lease fees must be paid to Lang Yen Trading Joint Stock Company.		1,236,749,460
- Other Payables	10,776,050	12,119,500
Total	**32,367,742,518**	**27,485,026,639**

15. Unearned revenue

	09/30/2026	01/01/2026
Short-term		
- Revenue received in advance	1,683,285,243	1,827,112,300
Total	**1,683,285,243**	**1,827,112,300**

16. Owner's equity:

a- Changes in owners' equity:

	Owner's contributed capital	Share premium	Accumulated losses	Development investment fund, emergency fund	Total
A	1	2	3	4	5
Prior year's opening balance	145,000,000,000	285,291,856	**(84,224,618,856)**	**540,000,000**	**61.600.673.000**
- Losses in previous years			(30,913,504,536)		**(30,913,504,536)**
- Other decrease					
Current year's opening balance	**145,000,000,000**	**285,291,856**	**(115,138,123,392)**	**540,000,000**	**30,687,168,464**
- Profit this years			(2,839,307,948)		**(2,839,307,948)**
Current year's closing balance	145,000,000,000	285,291,856	**(117,977,431,340)**	**540,000,000**	**27,847,860,516**

b- Share capital:

	09/30/2026			01/01/2026		
	Percentage (%)	Number of shares actually contributed	Amount (VND)	Percentage (%)	Number of shares actually contributed	Amount (VND)
Share capital	100	14,500,000	145,000,000,000	100	14,500,000	145,000,000,000
Total	**100**	14,500,000	145,000,000,000	**100**	**14,500,000**	**145,000,000,000**

c- Corporate funds:

Target	09/30/2026	01/01/2026
Development and investment fund, emergency fund	540,000,000	540,000,000
Total	**540,000,000**	**540,000,000**

VI. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE SEPARATE STATEMENT OF INCOME

1. Revenue from sales of goods and provision of services (Code 01)

	Quarter III.2026	Quarter III.2025
Sale of merchandise goods		
Services rendered	10,782,295,107	(6,051,906,873)
Total	**10,782,295,107**	**(6,051,906,873)**

2. Revenue deductions (Code 02)

	Quarter III.2026	Quarter III.2025
Trade discount		
0Total		

3. Cost of sales (Code 11)

	Quarter III.2026	Quarter III.2025
Merchandise goods sold		12,982,320
Services rendered	5,903,638,386	2,475,835,876
Total	**5,903,638,386**	**2,488,818,196**

4. Financial income (Code 21)

	Quarter III.2026	Quarter III.2025
Interest income from deposits, loans	44,328,155	491,887,800
Dividends distributed		
Total	**44,328,155**	**491,887,800**

5. Financial expenses (Code 22)

	Quarter III.2026	Quarter III.2025
Loan interest	2,208,106,369	2,261,531,027
Allowance		
Total	**2,208,106,369**	**2,261,531,027**

6. Other income (Code 31)

	Quarter III.2026	Quarter III.2025
Proceeds from disposals of fixed assets, tools		6,045,457
Others	72,340,954	75,001,448
Total	**72,340,954**	**81,046,905**

7. Other expenses (Code 32)

	Quarter III.2026	Quarter III.2025
Residual value of fixed assets and costs associated with the liquidation or disposal of fixed assets and tools and instruments		
Others	3,053	12,706,000,000
Total	**3,053**	**12,706,000,000**

7. Selling expenses and general and administration expenses

	Quarter III.2026	Quarter III.2025
a. Selling expense		
Staff costs	356,332,759	327,495,670
Outsourcing expenses	1,000,000	324,687,546
Others	169,777,070	157,395,826
Total	**527,109,829**	**809,579,042**
b. General and administrative expenses		
Staff costs	475,543,627	649,432,851
Equipment expenses	53,709,072	62,327,253
Depreciation expenses		1,732,053,919
Rental expenses		
Outsourcing expenses	282,349,919	214,040,943
Allowance		
Others	317,536,231	312,057,549
Total	**1,129,138,849**	**2,969,912,515**

8. Production and business costs by element

	Quarter III.2026	Quarter III.2025
Staff costs	874,533,806	1,005,018,295
Depreciation expenses	887,081,244	1,086,488,750
Rental expenses	3,046,908,180	1,732,053,919
Allowance		
Outsourcing expenses	2,136,299,784	1,795,317,263
Others	615,064,050	636,449,206
Total	**7,559,887,064**	**6,255,327,433**

Established on October 26, 2026

Preparer	Chief Accountant	Director
Phung Thi Thuy	Vu Thi Mai Hong	Chu Viet Cuong