

HUU NGHI FOODS JOINT STOCK COMPANY

Address: 122 Dinh Cong, Phuong liet, Hanoi

FINANCIAL REPORTS

The first quarter of the fiscal year ends on December 31, 2026.

FINANCIAL REPORT

As March 31, 2026

Unit of measure: Dong

ASSET	Code	Explanation	Final number	First number of the year
A- Current assets	100		1.020.744.131.184	972.980.913.953
I. Cash and cash equivalents	110		193.139.119.554	231.578.411.601
1. Cash	111		133.139.119.554	141.578.411.601
2. Cash equivalents	112		60.000.000.000	90.000.000.000
II. Short-term financial investments	120		168.499.925.665	128.499.925.665
1. Held for trading Securities	121		-	-
2. Provision for devaluation of held for trading Securities	122			
3. Held to maturity investments	123		168.499.925.665	128.499.925.665
4. Provision for investments held to maturity	124			
5. Other short-term investments	125			
6. Provision for losses on other short-term investments	126			
III. Current receivables	130		534.884.865.906	467.101.919.947
1. Current trade receivables	131		382.005.323.121	420.273.784.311
2. Current advanced payments to suppliers	132		74.193.742.698	42.436.325.976
3. Intra-company current receivables	133		-	-
4. Receivables based on stages of construction	134		-	-
5. Other short-term receivables	135		79.367.481.596	5.073.491.169
6. Provision for doubtful short-term receivables	136		(681.681.509)	(681.681.509)
7. Assets awaiting processing	137			
IV. Inventories	140		99.689.267.473	121.513.496.211
1. Inventories	141		99.689.267.473	121.513.496.211
2. Provision for devaluation of inventories	142		-	-
V. Short-term biological assets	150		-	-
1. Livestock raised for short-term, one-time production	151			
2. Seasonal crops or crops grown for short-term production	152			
3. Provision for short-term losses on biological assets	153			
VI. Other current assets	160		24.530.952.586	24.287.160.529
1. short-term deferred costs	161		9.034.440.536	10.934.917.291
2. Deductible VAT	162		14.657.312.525	13.352.243.238
3. Tax and other receivables from the State	163		839.199.525	-
4. Government bond trading transaction	164			
5. Other current assets	165		-	-



B - Non-current assets	200		1.116.412.048.923	1.071.038.072.142
I. Non-current receivables	210		52.000.000	52.000.000
1. Non-current trade receivables	211			
2. Non-current advanced payments to suppliers	212		-	-
3. Working capital provided to sub-units	213			
4. Intra-company non-current receivables	214			
5. Other non-current receivables	215		52.000.000	52.000.000
6. Provision for non-current doubtful debts	216		-	-
II. Fixed assets	220		640.279.906.475	633.596.525.191
1. Tangible fixed assets	221		638.404.005.175	631.500.456.969
Cost	222		1.177.240.597.371	1.153.584.610.862
Accumulated depreciation	223		(538.836.592.196)	(522.084.153.893)
2. Finance lease fixed assets	224		-	-
Cost	225		-	-
Accumulated depreciation	226		-	-
3. Intangible fixed asset	227		1.875.901.300	2.096.068.222
Cost	228		5.779.277.273	5.779.277.273
Accumulated depreciation	229		(3.903.375.973)	(3.683.209.051)
III. Long-term biological assets	230			
1. Livestock raised for regular production	231			
a. Livestock raised for periodic production	232			
b. Livestock raised for product production	233			
- Original price	234			
- Accumulated depreciation value	235			
2. Livestock raised for long-term, one-time production	236			
3. Seasonal crops or long-term single-product	237			
4. Provision for long-term losses of biological assets	238			
IV. Investment property	240		-	-
Cost	241		-	-
Accumulated depreciation	242		-	-
V. Non-current property in progress	250		309.327.234.997	268.320.779.197
1. Non-current work in progress	251		-	-
2. Construction in progress	252		309.327.234.997	268.320.779.197
VI. Non-current financial investments	260		-	-
1. Investments in subsidiaries	261		-	-
2. Investments in associates and joint-ventures	262		-	-
3. Investments in equity of other entities	263		-	-
4. Provision for long-term investment losses	264		-	-
5. Long-term investment holding until maturity	265		-	-
6. Reserve holdings until maturity for long-term investments	266		-	-
VII. Other non-current assets	270		166.752.907.451	169.068.767.754
1. Long-term deferred costs	271		166.752.907.451	169.068.767.754
2. Deferred income tax assets	272		-	-
3. Long-term equipment, supplies, and spare parts	273		-	-
4. Other long-term assets	274		-	-
Total assets (270= 100+200)			2.137.156.180.107	2.044.018.986.095

RESOURCES	Code	Expla natio	Final number	Số cuối kỳ
C - Liabilities	300		1.427.057.182.049	1.316.763.595.652
I. Current liabilities	310		988.092.786.430	905.302.357.715
1. Current trade payables	311		108.975.047.354	169.049.451.988
2. Current deferred revenue	312		9.094.273.170	5.602.252.347
3. Profit dividends must be paid.	313			
4. Tax and payables to the State	314		8.878.577.776	9.810.486.590
5. Payables to employees	315		35.483.039.511	45.650.177.510
6. Current payable expenses	316		83.414.105.041	74.975.229.712
7. Intra-Company current payables	317		-	-
8. Payables based on stages of construction c	318		-	-
9. Short-term deferred revenue	319		16.918.327.524	9.803.962.273
10. Other current payables	320		52.048.545.020	3.352.537.980
11. Current loans and finance lease liabilities	321		644.224.635.819	557.946.747.131
12. Provision for current payables	322		-	-
13. Bonus, welfare fund	323		29.056.235.215	29.111.512.184
14. Price stabilization fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II. Non-current liabilities	330		438.964.395.619	411.461.237.937
1. Non-current trade payables	331		-	-
2. Non-current deferred revenue	332		-	-
3. Taxes and long-term payments to the gove	333			
4. Non-current payable expenses	334		-	-
5. Intra-company payables for operating capi	335		-	-
6. Non-current payables	336			
7. Revenue awaiting long-term allocation	337			
8. Other non-current payables	338		83.273.002.254	85.790.871.132
9. Non-current loans and finance lease liabili	339		355.691.393.365	325.670.366.805
10. Transition bonds	340		-	-
11 Preference stocks	341		-	-
12 Deferred income tax payable	342		-	-
13, Long-term provisions	343			
14, Science and Technology Development Fun	344			
D - EQUITY CAPITAL	400		710.098.998.058	727.255.390.443
I. Owners' equity	410		710.098.998.058	727.255.390.443
1. Paid-in capital	411		300.000.000.000	300.000.000.000
2. Capital surplus	412		16.689.002.236	16.689.002.236
3. Conversion option on convertible bonds	413		-	-
4. Owners' other capital	414		-	-
5. Shares repurchased from oneself	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Exchange rate differences	417		-	-
8. Development investment fund	418		137.326.102.943	137.326.102.943

9. Enterprise reorganization assistance fund	419		-	
10. Other equity fund	420		-	-
11. Undistributed profit after tax	421		256.083.892.879	273.240.285.264
- Undistributed profit after tax brought forward	421a		228.240.285.264	170.911.907.405
- Undistributed profit after tax for the current period	421b		27.843.607.615	102.328.377.859
12. Construction investment fund	422			-
II. Other funds	430		-	-
1. Funds	431		-	-
2. Funds that form fixed assets	432		-	
Total resources (440=300+400)	440		2.137.156.180.107	2.044.018.986.095

Created on April 17, 2026

Chairman of the Board of Directors

Report maker

Chief





Hoàng Thị Thu Hiền

Đoàn Thùy Dương

Trịnh Trung Hiếu



HUU NGHI FOODS JOINT STOCK COMPANY

Address: 122 Dinh Cong, Phuong liet, Hanoi

FINANCIAL REPORTS

The first quarter of the fiscal year ends on December 31, 2026.

REPORT ON BUSINESS ACTIVITIES

The first quarter of the fiscal year ends December 31, 2026.

Unit of measure: Dong

TARGETS	CODE	Explanation	Q1/2026		Accumulated from the beginning of the year to the end of this period	
			This year	Last year	This year	Last year
1. Sales from goods and services sold	01	VI.25	565.821.962.128	411.053.476.178	565.821.962.128	411.053.476.178
2. Sales deduction	02	VI.26	23.584.441.556	25.818.175.754	23.584.441.556	25.818.175.754
3. Net sales from goods and services sold	10	VI.27	542.237.520.572	385.235.300.424	542.237.520.572	385.235.300.424
4. Cost of goods sold	11	VI.28	374.261.643.712	266.769.055.638	374.261.643.712	266.769.055.638
5. Gross profit from goods and services sold	20		167.975.876.860	118.466.244.786	167.975.876.860	118.466.244.786
6. Revenue from financial activities	21	VI.29	3.068.287.620	6.223.276.397	3.068.287.620	6.223.276.397
7. Expenses from financial activities	22	VI.30	12.272.178.248	11.205.855.133	12.272.178.248	11.205.855.133
In there: Loan interest expense	23		11.152.966.176	9.967.121.987	11.152.966.176	9.967.121.987
8. Sales expenses	24		110.974.112.810	69.989.088.243	110.974.112.810	69.989.088.243
9. Administration expenses	25		13.063.318.386	10.266.385.672	13.063.318.386	10.266.385.672
10. Net profit from business activities	30		34.734.555.036	33.228.192.135	34.734.555.036	33.228.192.135
11. Other incomes	31		356.063.218	919.923.732	356.063.218	919.923.732
12. Other expenses	32		195.723.272	155.329.321	195.723.272	155.329.321
13. Other profits	40		160.339.946	764.594.411	160.339.946	764.594.411
14. Profit before tax	50		34.894.894.982	33.992.786.546	34.894.894.982	33.992.786.546
15. Current income tax expense	51	VI.31	7.051.287.367	4.793.845.240	7.051.287.367	4.793.845.240
16. Deferred Income Tax	52	VI.32	-	-	-	-
17. Profit after income tax	60		27.843.607.615	29.198.941.306	27.843.607.615	29.198.941.306
18. Primary earning per share	70		928	973	928	973

Report maker

Hoàng Thị Thu Hiền

Chief accountant

Đoàn Thùy Dương

Created on April 17, 2026

Chairman of the Board of Directors



Trịnh Trung Hiếu

HUU NGHİ FOODS JOINT STOCK COMPANY

Address: 122 Dinh Cong, Phuong liet, Hanoi

FINANCIAL REPORTS

The first quarter of the fiscal year ends on December 31, 2026.

CASH FLOW STATEMENT
(According to the indirect method)

Unit of measure: Dong

ARTICLE	CODE	INTER- PRE- TATIO N	Accumulated from the beginning of the year to the end of this period	
			CURRENT YEAR	PREVIOUS YEAR
I. Cash flow from business activities				
1. Profit before taxes	01		34.894.894.982	33.992.786.546
2. Adjustments for			-	-
- Depreciation of fixed asset and investment property	02		16.972.605.225	17.488.007.348
- Provisions	03		-	-
- Exchange rate differences from revaluation of monetary items denominated in foreign	04		-	-
- Profit and losses from investing activities	05		(2.807.847.512)	(6.410.530.167)
- Interest expense	06		11.152.966.176	9.967.121.987
- Others	07		-	-
3. Operating profit before changes in working capital	08		60.212.618.871	55.037.385.714
- Increase/decrease in accounts receivable	09		(19.471.394.733)	(29.369.056.825)
- Increase/decrease in inventory	10		21.824.228.738	9.391.837.961
- Increase/decrease in accounts payable (excluding payable loan interest and enterprise	11		(97.461.553.273)	(161.911.277.849)
- Increase/decrease in prepaid expenses	12		4.216.337.058	1.266.915.850
- Increase/ decrease in securities trading	13		-	-
- Interest paid	14		(14.360.792.397)	(10.835.121.471)
- Income tax paid	15		(8.932.118.472)	(18.272.072.996)
- Other receipts from operating activities	16		-	-
- Other payment for operating activities	17		(55.276.969)	-
Net cash flow from operating activities	20		(54.027.951.177)	(154.691.389.616)
II. Cash flow from investment activities				
1. Payment for purchasing, construct fixed assets and other long-term assets	21		(91.391.988.889)	(4.618.551.822)
2. Receipts from the liquidation, assignment or sale of fixed assets and other long-term as	22		-	336.363.636
3. Payments to provide loans, to acquire debt instruments of other units	23		(176.000.000.000)	-
4. Receipts from the recovery of loans provided, from the Re-sale of debt instruments of	24		166.000.000.000	112.931.128.723
5. Payments of investments in capital contributions to other units	25		-	-
6. Cash recovered from investments in capital contributions to other units	26		-	-
7. Receipts from interests, dividends and earned profits	27		685.955.771	2.289.441.130
Net cash flow from investment activities	30		(100.706.033.118)	110.938.381.667
III. Cash flow from financial activities				
1. Proceeds from the issuance of shares or reception of capital contributed by owners	31		-	-
2. Repayments of contributed capital to owners or for redemption of shares by the issuing	32		-	-
3. Receipts from borrowings	33		445.161.565.356	422.614.625.645
4. Repayments of principals of borrowings	34		(328.862.650.108)	(454.269.542.754)
5. Repayments of financial leasing debts	35		-	(1.330.034.865)
6. Cash payments of dividends or profits to owners or shareholders	36		(4.223.000)	(3.865.750)
Net cash flow from financial activities	40		116.294.692.248	(32.988.817.724)
Net cash flow in the period (50=20+30+40)	50		(38.439.292.047)	(76.741.825.673)
Cash and cash equivalents at the beginning of period	60		231.578.411.601	154.366.119.933
The effect of changes in exchange rate	61		-	-
Cash on hand and closing amount (70=50+60+61)	70	VII.3.	193.139.119.554	77.624.294.260

Report maker

Hoàng Thị Thu Hiền

Chief accountant

Đoàn Thùy Dương

Created on April 17, 2026
Chairman of the Board of Directors



Trịnh Trung Hiếu

NOTES TO FINANCIAL STATEMENTS

I - Operational characteristics of the enterprise

- 1 - Form of capital ownership: Shares
- 2 - Business field: Production of consumer goods and commercial business
- 3 - Line of business: Food production...
- 4 - The Company's normal production and business cycle is carried out in no more than 12 months
- 5 - Characteristics of the enterprise's production and business activities during the accounting period that affect the financial statements:

II - Accounting period monetary unit used in accounting

- 1 - Annual accounting period: (Starts from January 1 and ends on December 31)
- 2 - Unit of currency used in accounting: Vietnam Dong and other foreign currencies

III - Applicable accounting standards and regimes

- 1 - Applicable accounting regime: According to the current regime
- 2 - Statement on compliance with accounting standards and accounting regime: According to current regulations
- 3 - Applicable accounting form: Documentary diary form

IV - Applicable accounting policies

- 1- Principles for converting foreign currency tabulated financial statements into Vietnamese Dong: According to the provisions of Vietnamese accounting standards

No. 10 - Effects of changes in exchange rates and current corporate accounting regime.

- 2- Principles for determining the effective interest rate Effective interest rate is used to discount cash flows.
- 3- Principles for recording cash and cash equivalents: including cash on hand, demand deposits,,
Short-term, highly liquid investments that are easily converted into cash and have little risk related to value fluctuations..
- 4- Principles of accounts receivable accounting:

Receivables are tracked in detail by original term, remaining term at the time of reporting, receivable objects, and type of receivable revenue and other factors according to the Company's management needs.

- 6- Principles for recording inventory:
 - Principles for recording inventory: According to original cost
 - Method of calculating inventory value: Weighted average
 - Inventory accounting method: Regular declaration
 - Method of establishing provisions for devaluation of inventory: Appropriated according to current accounting regulations.

Accordingly, the Company is allowed to deduct

Establish provisions for devaluation of inventory, damage, or poor quality in case the actual value of inventory is higher than the net realized at the end of the accounting period.

- 7- Principles for recording and calculating depreciation of fixed assets, finance leased fixed assets, and investment real estate:

- Principles for recording fixed assets (tangible, intangible, finance lease): Original cost, residual value
- Depreciation method for fixed assets (tangible, intangible, finance lease): calculated according to the straight-line method based on

the estimated useful life

Asset estimates are in accordance with the depreciation framework specified in Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance. Time

Specific depreciation of fixed assets is as follows:

Asset type	Year
Houses and architecture	05-15
Machinery and equipment	04-12
Means of transport	05-10
Office equipment	03-08
Other assets:	06

Type of fixed asset finance lease:

Type of fixed asset finance lease:	Year
Machinery and equipment	07-12
Means of transport	10

- 8- Principles of accounting for construction in progress costs:

Assets under construction for production, rental, administration or any other purpose are recorded.

received at original price. This cost includes necessary costs to form assets, including construction costs, equipment, other costs and e: Relevant interest charges are in accordance with the Company's accounting policies. Depreciation of these Assets is applied in the same other assets, starting when the asset is in a ready-to-use state.

- 9- Deferred corporate income tax accounting principles: calculated on the differences between book value and income tax base income of asset or liability items on the financial statements and recorded according to the balance sheet method. Tax collected Paid income is recognized for all temporary differences, while deferred tax assets are recognized only with certainty. enough future taxable profits to deduct temporary differences.
- 10- Prepaid expense accounting principles: Prepaid expenses include actual expenses that have been incurred but are related to operating production and business activities of many accounting periods
- 11- Principles of accounting for liabilities:
- 12-Principles for recording loans and financial lease liabilities
- 13- Principles for recording debt and loans payable for financial leases
- 14- Principles for recording payable expenses
- 15- Principles for recording provisions for payables
- 16- Principles for recognizing unrealized revenue
- 17- Principles for recording convertible bonds
- 18- Principles for recognizing equity:
- Principles for recording owner's investment capital, share capital surplus, and other owner's capital:
 - Principles for recording asset revaluation :
 - Principles for recording exchange rate differences
 - Principles for recording undistributed profits :
- 11- Principles and methods of revenue recognition

Revenue is recognized when the transaction outcome can be determined reliably and the Company has the ability to obtain business profit from this transaction.

- Sales revenue is recognized when all five (5) of the following conditions are simultaneously satisfied:

- (a) The Company has transferred most of the risks and rewards associated with ownership of the products or goods to the buyer;
- (b) The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- (c) Revenue is determined relatively reliably
- (d) The Company will obtain economic benefits from the sales transaction;
- (e) Identify the costs associated with the sales transaction.

- Revenue from a service provision transaction is recognized when the outcome of that transaction can be reliably determined

In case a service provision transaction involves multiple periods, revenue is recognized in the period according to the results of completion as at the Balance Sheet date of that period. The result of a service provision transaction is determined when all four (4) following conditions are met

- (a) Revenue is determined relatively reliably;
- (b) There is a possibility of deriving economic benefits from the transaction providing that service;
- (c) Determine the work completed at the balance sheet date;
- (d) Determine the costs incurred for the transaction and the costs to complete the service provision transaction.

12-Loan interest expense

Borrowing costs include loan interest and other costs incurred directly related to the Company's loans. Borrowing costs

Recorded in business results in the year when incurred unless capitalized in accordance with Vietnamese Accounting Standards and Current corporate accounting regime.

V - Additional information for items presented in the balance sheet

01 -Money:

	Final value	value at the beginning of the
- cash	262.282.059	125.398.805
- Bank deposits	132.876.837.495	141.453.012.796
- Cash equivalents:	60.000.000.000	90.000.000.000
Total	193.139.119.554	231.578.411.601

02 - Short-term investments

	Final value	value at the beginning of the
- Short-term investment securities	120.000.000.000	100.000.000.000
- Other short-term investments	48.499.925.665	28.499.925.665

- Provision for devaluation of other short-term investments:

Total 168.499.925.665 128.499.925.665

03 - Receivable from customers:

Short-term customer receivables

	Final value	Value at the beginning of the
- Alpha International Joint Stock Company	279.766.928.757	280.977.686.999
- Golden Lotus B2B Tourism and Trade Services Joint Stock Company	2.622.928.989	3.895.563.436
- EB Services LLC	5.375.445.283	17.509.974.033
- Green Commercialization Joint Stock Company	7.983.981.735	9.740.969.284
- Wincommerce General Trading Services Joint Stock Company	39.318.765.351	49.701.806.473
Other Customers	46.937.273.006	58.447.784.086

Long-term customer receivables

Total **382.005.323.121** **420.273.784.311**

04- Other receivables

	the end of value		value at the beginning of the year	
	Value	Provision for other rec	Value	Provision for other receivables
Short term	79.367.481.596	0	5.073.491.169	-
-Insurance receivables	2.020.145	-	-	-
- Estimated collection of interest on term deposits	3.823.935.981	-	2.398.684.199	-
-Advance value	73.164.268.468	-	2.042.074.272	-
- Short-term margin value	302.600.000	-	302.600.000	-
- Alpha International Food Joint Stock Company	0	-	-	-
- Other receivables and clearing of receivables and payables within	2.074.657.002	-	330.132.698	-
long term	52.000.000	0	52.000.000	-
- Margin betting for long periods of time	52.000.000	-	52.000.000	-
- Other receivable value	-	-	-	-
Total	79.419.481.596	0	5.125.491.169	0

05 -Inventory:

	the end of value		value at the beginning of the year	
	Original price	spare goods	Original price	spare goods
- Purchases are happening on the road	-	-	-	-
- Raw materials and materials:	55.023.588.806	-	74.660.189.245	-
- Tools and utensils:	11.195.751.833	-	10.868.731.425	-
- Expenses for production and business in progress:	-	-	-	-
- Finished product::	23.658.341.153	-	24.811.865.981	-
- Goods,;	9.811.585.681	-	11.172.709.560	-
- Goods sent for sale:	-	-	-	-
- Tax-protected warehouse goods:	-	-	-	-
Total	99.689.267.473	-	121.513.496.211	-

06. Long-term unfinished assets:

	Final value	value at the beginning of the
- Machinery and equipment	33.170.602.806	2.984.899.921
- Factory construction	275.886.632.191	265.065.879.276
- Human resources software	270.000.000	270.000.000
Total	309.327.234.997	268.320.779.197

07 - Increase or decrease tangible fixed assets:

item	Houses and architecture	Machinery and equipment	Means of transport	management equipment and tools	Other tangible fixed assets	Total
Original price of tangible fixed assets						0
nce at the beginning of the year	538.083.492.696	583.659.245.864	14.345.021.210	12.837.759.978	4.659.091.114	1.153.584.610.862
- Buy within the year	-	23.250.366.509	-	405.620.000	-	23.655.986.509
-Capital construction investment completed	-	-	-	-	-	-

- Other increases due to renting and purchasing fixed assets	-	-	-	-	-	-
- Another increase	-	-	-	-	-	-
- Liquidation and sale	-	-	-	-	-	-
-Other reductions (Article/Transfer)	-	-	-	-	-	-
Year-end balance	538,083,492.696	606,909,612.373	14,345,021.210	13,243,379.978	4,659,091.114	1,177,240,597.371
Accumulated depreciation value						
Balance at the beginning of the year	113,214,742.071	382,251,680.369	13,414,202.299	10,980,006.861	1,767,145.021	522,084,153.893
- Depreciation during the year	3,914,636.277	12,462,425.235	119,290.164	110,537.658	145,548.969	16,752,438.303
- Increase due to transfer from hire purchase		0				0
- Reclassify						0
- liquidation and sale			0			0
-reduce other displacement						0
Year-end balance	117,129,378.348	394,714,105.604	13,533,492.463	11,090,544.519	1,912,693.990	538,836,592.196
Residual value of tangible fixed assets						
- On the first day of the year	424,868,750.625	201,407,565.495	930,818,911	1,857,753.117	2,891,946.093	631,500,456.969
- At the end of the year	420,954,114.348	212,195,506.769	811,528,747	2,152,835.459	2,746,397.124	638,404,005.175

08A - Increase or decrease in financial lease fixed assets:

	Machinery and equipment	Means of transmission	Total
Original cost of financial leased assets			
Balance at the beginning of the year	0	0	0
-Financial lease for the year	-	-	-
- Acquisition of financial leased assets	-	-	-
- increased due to other reasons	-	-	-
- Return lease purchase finance	-	-	-
- increase or decrease other financial purchases and leases	-	-	-
Year-end balance	0	0	0
Accumulated depreciation value			
Balance at the beginning of the year	0	0	0
- depreciation during the year	-	-	-
- Buy and lease back finance	-	-	-
- Increased other causes	-	-	-
- Return of lease purchase finance	-	-	-
- increase or decrease due to other reasons	-	-	-
Year-end balance	0	0	0
Residual value of financial lease-purchase assets			
- On the first day of the year	0	0	0
- At the end of the year	0	0	0

08B - Increase or decrease in intangible fixed assets:

	Management software	Total
Historical cost of intangible fixed assets		
Balance at the beginning of the year	5,779,277.273	5,779,277.273
- Increase during the year	-	-
- Acquired within the year	-	-
- increased due to other reasons	-	-
- Return lease purchase finance	-	-
-increase or decrease due to other reasons	-	-
Year-end balance	5,779,277.273	5,779,277.273
Accumulated depreciation value		
Balance at the beginning of the year	3,683,209.051	3,683,209.051
- Depreciation during the year	220,166.922	220,166.922

- Acquired within the year
- Increase due to other reasons
- Return of lease purchase assets
- increase or decrease due to other reasons

3.903.375.973	3.903.375.973
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Year-end balance

Residual value of other assets

- On the first day of the year

2.096.068.222	2.096.068.222
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- At the end of the year

1.875.901.300	1.875.901.300
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9. Upfront costs

a- Short term

- Cost of renting warehouse and store
- Export tools and tools
- Land use rights
- Other accounts

	Final value	beginning of
	135.944.447	359.611.112
	5.832.865.301	7.414.209.456
	3.065.630.788	3.161.096.723
Total	9.034.440.536	10.934.917.291

Total

b-Long term

- Rent for land use rights of the Southern branch
- Property rental attached to land of Bac Ninh Branch
- Land rental of Huu Nghi food factory in Bac Ninh (MB)
- Export tools and tools

	Final value	balance at the beginning of the year
	32.661.471.463	32.935.912.810
	92.058.850.426	92.625.366.430
	13.979.637.679	9.181.623.302
	28.052.947.883	34.325.865.212
Total	166.752.907.451	169.068.767.754

Total

10. Loans and tax debt

Finance

- a- Short-term loan
- b- Long-term loans and debt

	Final value		during the period		balance at the beginning of the year	
	value	Payment capacity	increase	decrease	value	Payment capacity
a- Short-term loan	644.224.635.819	644.224.635.819	415.140.538.796	328.862.650.108	557.946.747.131	557.946.747.131
b- Long-term loans and debt	355.691.393.365	355.691.393.365	30.021.026.560	-	325.670.366.805	325.670.366.805
Total	999.916.029.184	999.916.029.184	445.161.565.356	328.862.650.108	883.617.113.936	883.617.113.936

c- Finance lease debts

Duration	This year (as of March 31, 2026)			Previous year (December 31, 2025)		
	Total financial lease payment	Pay rental interest	Repay principal	Total financial lease payment	Pay rental interest	Repay principal
From 1 year or less						
Over 1 year to 5 years	-	-	-	-	-	-
Over 5 years						

11. Taxes and taxes payable

a-Must pay taxes

1. Value added tax on domestic sales

	Opening balance(January	Must be paid within the period	Actual amount paid during the period	Final value
1. Value added tax on domestic sales	9.810.486.590	23.224.194.637	24.995.302.976	8.039.378.251
Must pay taxes	1.300.432.340	12.692.655.676	11.698.651.887	2.294.436.129
Overpaid tax must be collected	-	-	-	-
Tax amount needed to be paid	1.300.432.340	12.692.655.676	11.698.651.887	2.294.436.129
2. Value added tax on exported goods	-	2.195.326.773	2.195.326.773	-
3. Special consumption tax	-	-	-	-
4. Import and export tax	-	95.071.971	95.071.971	-
5. Corporate income tax	8.087.692.515	7.041.492.777	8.932.118.472	6.197.066.820
6. Revenue on capital	-	-	-	-
7.Sales tax	-	-	-	-
8. Personal income tax	422.361.735	1.024.719.411	2.169.205.844	(722.124.698)

9. Land rent	-	270.000.000	-	270.000.000
10. Other taxes	-	-	-	-
II-Other payables	-	176.005.192	176.005.192	-
1. Accounts receivable	-	-	-	-
2. Fees and charges	-	174.709.192	174.709.192	-
3. Other accounts	-	1.296.000	1.296.000	-
Total		9.810.486.590	23.400.199.829	25.171.308.168
				8.039.378.251

In there:

- Taxes and State receivables				839.199.525
- Taxes and other amounts payable to the State	9.810.486.590			8.878.577.776

12. Fees must be paid:

a- Short term:

	Final value	balance at the beginning of the
- Loan interest expenses	418.453.247	407.976.608
- Support costs and sales discounts	69.672.028.502	52.551.860.009
- Expenses for the Tet + Mid-Autumn season	9.684.775.959	20.181.172.971
- Other costs	3.638.847.333	1.834.220.124
		0

b- Long term

- Loan interest	-	-
- Other accounts	-	-
Total	83.414.105.041	74.975.229.712

13. Other payables

a- Short term::

	Final value	balance at the beginning of the
- Union fees	602.853.895	347.228.400
- Social insurance, medical insurance, unemployment insurance	49.361.980	25.912.221
- Dividends and profits payable	46.076.446.147	1.080.669.147
- Party fees collected	354.961.893	345.821.438
- Interest must be paid	1.819.365.383	1.015.082.553
- Other payables	3.145.555.722	537.824.221

b- Long term

- Receive deposits and long-term bets	83.273.002.254	85.790.871.132
Total	135.321.547.274	90.080.811.803

14. Capital of business owners

	Owner's investment capital	Share capital surplus	Development Investment Fund	Fund Shares	Undistributed profits	Total
Balance at the beginning of the	300.000.000.000	16.689.002.236	110.574.918.126	-	266.580.153.828	693.844.074.190
- Capital increase during the year	-	-	-	-	-	-
- Profit during the year	-	-	-	-	102.328.377.859	102.328.377.859
- Set aside funds from profits	-	-	-	-	-	-
- Increase profits from other caus	-	-	-	-	-	-
- Profit distribution	-	-	26.751.184.817	-	(95.668.246.423)	(68.917.061.606)
Balance at the end of last year, balance	300.000.000.000	16.689.002.236	137.326.102.943	-	273.240.285.264	727.255.390.443
- Share capital surplus	-	-	-	-	-	-
- Profit during the year	-	-	-	-	27.843.607.615	27.843.607.615
- Capital increase during the year	-	-	-	-	-	-
- Profit distribution	-	-	-	-	-	-
- Advance dividend profit in 2025	-	-	-	-	(45.000.000.000)	(45.000.000.000)
- Another reduction	-	-	-	-	-	-
Balance at the end of this year	300.000.000.000	16.689.002.236	137.326.102.943	-	256.083.892.879	710.098.998.058

Details of owner's investment capital

	Final value	balance at the beginning of the
- State capital contribution	-	-
- Capital contributions of other subjects	-	-

- Capital contributed to purchase shares from shareholders:	300.000.000.000	300.000.000.000
- Share capital surplus due to selling shares to shareholders:	16.689.002.236	16.689.002.236
Total	316.689.002.236	316.689.002.236

*Value of bonds converted into shares during the year::

* Number of treasury shares:

C. Capital transactions with owners and distribution of dividends and profit sharing

	Cumulative to this quarter of this year	corporate stocks accumulated to this quarter last year
- Owner's investment capital:		
+Capital contributed at the beginning of the year:	300.000.000.000	300.000.000.000
+ Contributed capital increased during the year:	-	-
+ Contributed capital decreased during the year:	-	-
+ Contributed capital at the end of the year:	300.000.000.000	300.000.000.000
- Dividends are distributed profits:	-	-
d - Dividends:		
- Dividends declared after the end of the annual accounting period:	-	-
corporate stocks:	Final value	balance at the
- Number of shares registered to issue:	30.000.000	30.000.000
- Number of shares sold to the public:	30.000.000	30.000.000
+ Common shares	30.000.000	30.000.000
+ Preferred shares:	-	-
- Number of shares repurchased:	-	-
+ Common shares:	-	-
+Preferred shares:	-	-
- Number of outstanding shares:	30.000.000	30.000.000
+Common shares:	30.000.000	30.000.000
+Preferred shares:	-	-
*Par value of outstanding shares:.....	10.000	10.000
e -corporate funds		
- Development investment fund	137.326.102.943	137.326.102.943
- Other funds belong to equity:		

* Purpose of setting up and using enterprise funds:

g -Income, expenses, profits or losses are recorded directly in equity in accordance with specific accounting standards::

15. Off-balance sheet items

	Final value	balance at the beginning of the year
- Foreign currency US Dollar	438.111.954,00	4.919.069,80
- Foreign currency EUR	51,85	54,55

16.-Total revenue from sales and service provision (Code 01):

In there:

-Revenue from selling finished products and goods:	565.821.962.128	411.053.476.178
- Revenue from service provision:	-	-

Total

565.821.962.128	411.053.476.178
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17. Revenue reductions (Code 02):

In there:

- Trade discount:	10.774.117.899	5.455.249.029
- Reduced sales prices:	-	-
- Goods sold were returned:	12.810.323.657	20.362.926.725

Total

23.584.441.556	25.818.175.754
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18. Cost of goods sold (Code 11):

Cumulative to this quarter of this year	accumulated to this quarter last year
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- Cost price of finished products and goods	374.261.643.712	266.769.055.638
- Provision/reversal of provision for inventory devaluation	-	-
Total	374.261.643.712	266.769.055.638
19. Revenue from financial activities:	Cumulative to this quarter of this year	accumulated to this quarter last year
- Interest on deposits and loans:	2.807.847.512	6.074.166.531
- Realized exchange rate difference profit:	260.440.108	149.109.866
- Profit from investment activities	-	-
- Interest on exchange rate difference at the end of the period	-	-
Total	3.068.287.620	6.223.276.397
20. Financial costs :	Cumulative to this quarter of this year	accumulated to this quarter last year
- Loan interest and bond interest expenses:	11.201.417.239	9.967.121.987
- Payment discount	568.264.813	761.583.806
- Exchange rate difference loss during the period	53.158.776	28.787.361
- Exchange rate difference loss reassessed at the end of the period	-	-
- Exchange rate difference losses realized during the year	-	-
- Bond issuance costs:	449.337.420	448.361.979
- Other financial costs	-	-
Total	12.272.178.248	11.205.855.133
21. Other income	Cumulative to this quarter of this year	accumulated to this quarter last year
- Liquidation and sale of fixed assets	-	336.363.636
- Gains due to revaluation of Assets	-	-
- Fines collected	-	-
- Taxes are reduced	-	-
- Amounts due to other causes	356.063.218	583.560.096
Total	356.063.218	919.923.732
22. Other costs	Cumulative to this quarter of this year	accumulated to this quarter last year
- Remaining value of fixed assets and costs of liquidation and sale of fixed assets	-	-
- Standard bonus costs	-	-
- Loss due to revaluation of assets	-	-
- Other fines	4.838.904	3.000.000
- Amounts due to other causes	190.884.368	152.329.321
Total	195.723.272	155.329.321
23. Selling expenses and business management expenses	Cumulative to this quarter of this year	accumulated to this quarter last year
- Production and business costs by factor	-	0
- Cost of materials and documents:	398.391.189	403.255.013
- Labor costs:	53.485.052.327	43.228.468.691
- Fixed asset depreciation expense:	879.578.920	955.908.085
- Service costs purchased in other currencies	69.274.408.760	35.667.842.126
Total	124.037.431.196	80.255.473.915
24. Current corporate income tax expenses (Code 51)	Cumulative to this quarter of this year	accumulated to this quarter last year
- Corporate income tax expense is calculated on the current year's taxable income	-	-
- Adjusting previous years' corporate income tax expenses to this year's current income tax:	-	-

Total current corporate income tax costs

	7.051.287.367	4.793.845.240
	Cumulative to this quarter of this year	accumulated to this quarter last year
25. Deferred tax expenses for businesses (Code 52)		
- Deferred corporate income tax expense arising from taxable temporary differences	-	-
- Corporate income tax expense arising from the reversal of deferred corporate income tax assets	-	-
- Deferred corporate income tax income arising from deductible temporary differences	-	-
Total deferred corporate income tax expense	-	-

25. Deferred tax expenses for businesses (Code 52)

- Deferred corporate income tax expense arising from taxable temporary differences
- Corporate income tax expense arising from the reversal of deferred corporate income tax assets
- Deferred corporate income tax income arising from deductible temporary differences

Total deferred corporate income tax expense

VIII - Additional information for items presented in the cash flow statement

C, Non-cash transactions affect cash flows and amounts of money held by the enterprise but not used

a - Acquiring assets by assuming the related debt directly and through

- Buying a business through issuing shares:
- Convert debt into equity:

b - Acquisition and disposal of subsidiaries or other business units during the reporting period.

- Total purchase or liquidation value:
- The purchase or disposal value is paid in cash and cash equivalents
- The amount of cash and cash equivalents actually held in a subsidiary or entity
- Other businesses are purchased or liquidated
- Division of asset value (Synthesized by each type of asset) and liabilities are not is cash and cash equivalents in a subsidiary or business unit

Other businesses purchased or disposed of during the period:

c- Present the value and reason why large amounts of cash and cash equivalents held by the enterprise cannot be used due to legal restrictions or other constraints that the enterprise must comply with

IX -Other information

- 1 - Potential liabilities, commitments and other financial information:
- 2 - Events that arise after the end of the annual accounting period:
- 3 - Information of related parties:
- 4 - Presentation, assets, revenue, business results by department (By business field or geographical area) according to Accounting Standard Process No. 28" Report with department":
- 5 - Comparative information (Changes in information in financial statements of previous accounting years)
- 6 - Information about ongoing operations:
- 7 - Other information:

Report maker



Hoàng Thị Thu Hiền

Chief accountant



Đoàn Thùy Dương

