

HUU NGHI FOOD JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNA

Independence – Freedom – Happiness

Number: **365** /TPHN-TCKT

Regarding the explanation of production and business results

Financial Report for the Third Quarter of 2026

Hanoi, October 17, 2026

Dear:

- State Securities Commission;

- Hanoi Stock Exchange.

Organization name: Huu Nghi Food Joint Stock Company

Address: 122 Dinh Cong, Phuong liet ward, Hanoi city

Stock code: HNF

Explanation: The profit after tax in the financial statements for the third quarter of 2026 shows a variance of more than 10% compared to the same period of the previous year.

Pursuant to Circular 96/2020/TT-BTC dated January 1, 2021 of the Ministry of Finance guiding the disclosure of information on the stock market.

Huu Nghi Food Joint Stock Company provides the following explanation regarding the fluctuation in profit after tax in its financial statements for the third quarter of 2026:

	TARGETS	This year	Last year	Increase (+) Decrease (-)	Proportion
1.	Sales from goods and services sold	613.057.711.635	573.952.298.517	39.105.413.118	7%
2.	Sales deduction	45.115.014.698	39.849.603.797	5.265.410.901	13%
3.	Net sales from goods and services sold	567.942.696.937	534.102.694.720	33.840.002.217	6%
4.	Cost of goods sold	381.556.842.480	352.208.103.112	29.348.739.368	8%
5.	Gross profit from goods and services sold	186.385.854.457	181.894.591.608	4.491.262.849	2%
6.	Revenue from financial activities	3.866.826.546	213.204.500	3.653.622.046	1714%
7.	Expenses from financial activities	17.771.954.354	9.100.596.080	8.671.358.274	95%
	In there: Loan interest expense	16.701.230.418	8.141.092.972	8.560.137.446	105%



8.	Sales expenses	132.577.386.509	112.803.619.000	19.773.767.509	18%
9.	Administration expenses	16.541.042.110	14.179.645.784	2.361.396.326	17%
10.	Net profit from business activities	23.362.298.030	46.023.935.244	(22.661.637.214)	-49%
11.	Other incomes	2.015.145.344	779.204.393	1.235.940.951	159%
12.	Other expenses	(20.204.514)	171.494.931	(191.699.445)	-112%
13.	Other profits	2.035.349.858	607.709.462	1.427.640.396	235%
14.	Profit before tax	25.397.647.888	46.631.644.706	(21.233.996.818)	-46%
15.	Current income tax expense	5.079.531.102	6.874.931.284	(1.795.400.182)	-26%
16.	Deferred Income Tax	-	-	-	
17.	Profit after income tax	20.318.116.786	39.756.713.422	(19.438.596.636)	-49%
18.	Primary earning per share	677	1.325		

Reason:

In 2026, the company invested in infrastructure, machinery, and equipment to improve product quality and boost sales revenue, which resulted in an increase in costs.

This is also a key factor affecting the business performance of an enterprise.

The Company commits and is responsible for the contents of this information disclosure✓

Best regards./.

HUU NGHI FOOD JOINT STOCK COMPANY

Place of receipt

- As above;

- Saved: VT, TCKT.



TRINH TRUNG HIEU
BOARD CHAIRMAN

