

HUU NGHI FOODS JOINT STOCK COMPANY

Address: 122 Dinh Cong, Phuong liet, Hanoi

FINANCIAL REPORTS

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

FINANCIAL REPORT

As of September 30, 2026

Unit of measure: Dong

ASSET	Code	Explanation	Final number	First number of the year
A- Current assets	100		990.836.889.130	972.980.913.953
I. Cash and cash equivalents	110		123.875.022.164	232.058.575.985
1. Cash	111		123.875.022.164	141.578.411.601
2. Cash equivalents	112		-	90.480.164.384
II. Short-term financial investments	120		236.700.897.532	130.418.445.480
1. Held for trading Securities	121		-	-
2. Provision for devaluation of held for trading	122			
3. Held to maturity investments	123		236.700.897.532	130.418.445.480
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		478.728.688.239	464.703.235.748
1. Current trade receivables	131		399.161.974.100	420.273.784.311
2. Current advanced payments to suppliers	132		74.465.976.120	42.436.325.976
3. Intra-company current receivables	133		-	-
4. Receivables based on stages of construction	134		-	-
5. Other short-term receivables	135		5.782.419.528	2.674.806.970
6. Provision for doubtful short-term receivables	136		(681.681.509)	(681.681.509)
7. Assets awaiting processing	137			
IV. Inventories	140		124.422.737.171	121.513.496.211
1. Inventories	141		124.422.737.171	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		27.109.544.024	24.287.160.529
1. short-term deferred costs	161		10.537.484.653	10.934.917.291
2. Deductible VAT	162		15.839.986.008	13.352.243.238
3. Tax and other receivables from the State	163		732.073.363	-
4. Government bond trading transaction	164			
5. Other current assets	165		-	-

B - Non-current assets	200		1.157.057.893.339	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		910.012.992.856	633.596.525.191
1. Tangible fixed assets	221		908.060.518.732	631.500.456.969
Cost	222		1.470.256.604.155	1.153.584.610.862
Accumulated depreciation	223		(562.196.085.423)	(522.084.153.893)
2. Finance lease fixed assets	224		-	-
Cost	225		-	-
Accumulated depreciation	226		-	-
3. Intangible fixed asset	227		1.952.474.124	2.096.068.222
Cost	228		6.319.277.273	5.779.277.273
Accumulated depreciation	229		(4.366.803.149)	(3.683.209.051)
III. Long-term biological assets	230			
1. Livestock raised for regular production	231			
a. Livestock raised for periodic production harvest	232			
b. Livestock raised for product production and sale	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 plants	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		81.915.600.014	268.320.779.197
1. Non-current work in progress	251		-	-
2. Construction in progress	252		81.915.600.014	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		165.077.300.469	169.068.767.754
1. Long-term deferred costs	271		165.077.300.469	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 (280= 100+200)			2.147.894.782.469	2.044.018.986.095

RESOURCES	Code	Expla natio	Final number	Số cuối kỳ
C - Liabilities	300		1.458.553.537.959	1.316.763.595.652
I. Current liabilities	310		974.019.007.271	905.302.357.715
1. Current trade payables	311		145.665.922.131	169.049.451.988
2. Current deferred revenue	312		8.912.773.893	5.602.252.347
3. Profit dividends must be paid.	313		1.318.897.147	1.080.669.147
4. Tax and payables to the State	314		17.984.878.777	9.810.486.590
5. Payables to employees	315		46.036.471.415	45.650.177.510
6. Current payable expenses	316		83.923.735.560	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		4.389.030.731	9.803.962.273
10. Other current payables	320		9.630.826.754	2.271.868.833
11. Current loans and finance lease liabilities	321		622.067.142.528	557.946.747.131
12. Provision for current payables	322		-	-
13. Bonus, welfare fund	323		34.089.328.335	29.111.512.184
14. Price stabilization fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II. Non-current liabilities	330		484.534.530.688	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		83.854.142.628	85.790.871.132
9. Non-current loans and finance lease liabili	339		400.680.388.060	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 Fur	344			
D - EQUITY CAPITAL	400		689.341.244.510	727.255.390.443
I. Owners' equity	410		689.341.244.510	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		152.675.359.622	137.326.102.943

9. Enterprise reorganization assistance fund	419		-	
10. Other equity fund	420		-	-
11. Undistributed profit after tax	421		219.976.882.652	273.240.285.264
- Undistributed profit after tax brought forward	421a		162.774.609.691	170.911.907.405
- Undistributed profit after tax for the current period	421b		57.202.272.961	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		2.147.894.782.469	2.044.018.986.095

Report maker



Hoàng Thị Thu Hiền

Chief



Đoàn Thùy Dương

Created on October 17, 2026

Chairman of the Board of Directors



Trịnh Trung Hiếu

HUU NGHI FOODS JOINT STOCK COMPANY

Address: 122 Dinh Cong, Phuong liet, Hanoi

FINANCIAL REPORTS

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

REPORT ON BUSINESS ACTIVITIES
The third quarter of the fiscal year ends on December 31, 2026

Unit of measure: Dong

TARGETS	COD E	Expl anat ion	QIII/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	613.057.711.635	573.952.298.517	1.530.146.355.427	1.363.163.800.979
2. Sales deduction	02	VI.26	45.115.014.698	39.849.603.797	83.746.228.395	99.024.563.376
3. Net sales from goods and services sold	10	VI.27	567.942.696.937	534.102.694.720	1.446.400.127.032	1.264.139.237.603
4. Cost of goods sold	11	VI.28	381.556.842.480	352.208.103.112	991.251.953.853	865.717.932.563
5. Gross profit from goods and services sold	20		186.385.854.457	181.894.591.608	455.148.173.179	398.421.305.040
6. Gain/loss on the sale or disposal of investment pro	21	VI.29	-	-		
7. Revenue from financial activities	22	VI.30	3.866.826.546	213.204.500	10.511.653.354	11.782.510.761
8. Expenses from finacial activities	23		17.771.954.354	9.100.596.080	44.049.140.917	31.506.503.052
In there: Loan interest expense	24		16.701.230.418	8.141.092.972	40.891.871.074	28.488.684.121
9. Sales expenses	25		132.577.386.509	112.803.619.000	314.656.541.936	252.463.649.002
10. Administration expenses	30		16.541.042.110	14.179.645.784	39.129.103.589	36.932.221.586
11. Net profit from business activities	31		23.362.298.030	46.023.935.244	67.825.040.091	89.301.442.161
12. Other expenses	32		2.015.145.344	779.204.393	3.924.771.524	2.004.349.345
13. Other expenses	40		(20.204.514)	171.494.931	246.968.510	427.533.413
14. Other profits	50		2.035.349.858	607.709.462	3.677.803.014	1.576.815.932
15. Profit before tax	51	VI.31	25.397.647.888	46.631.644.706	71.502.843.105	90.878.258.093
16. Current income tax expense	52	VI.32	5.079.531.102	6.874.931.284	14.300.570.144	13.327.171.930
17. Deferred Income Tax	60		-	-		
18. Profit after income tax	70		20.318.116.786	39.756.713.422	57.202.272.961	77.551.086.163
19. Primary earning per share	71		677	1.325	1.907	2.585

Report maker

Chief accountant

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


Hoàng Thị Thu Hiền


Đoàn Thùy Dương



Trịnh Trung Hiếu

HUU NGHİ FOODS JOİNT STOCK COMPANY

Address: 122 Dīnh Cōng, Phuong liet, Hanoi

FINANCIAL REPORTS

The third 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		71.502.843.105	90.878.258.093
2. Adjustments for			-	-
- Depreciation of fixed asset and investment property	02		53.782.724.014	52.324.274.073
- Provisions	03		-	109.305.693
- Exchange rate differences from revaluation of monetary items denominated in foreign currencies	04		(801.662.150)	(861.751.027)
- Profit and losses from investing activities	05		2.927.831.972	(10.166.481.697)
- Interest expense	06		40.891.871.074	28.488.684.121
- Others	07		-	-
3. Operating profit before changes in working capital	08		168.303.608.015	160.772.289.256
- Increase/decrease in accounts receivable	09		7.687.288.806	64.909.129.919
- Increase/decrease in inventory	10		(2.909.240.960)	3.599.968.550
- Increase/decrease in accounts payable (excluding payable loan interest and enterprise income tax payable)	11		(124.792.291.027)	(96.201.707.699)
- Increase/decrease in prepaid expenses	12		4.388.899.923	8.553.897.930
- Increase/ decrease in securities trading	13		-	-
- Interest paid	14		(39.270.453.734)	(29.066.501.767)
- Income tax paid	15		(15.286.945.231)	(21.772.591.826)
- Other receipts from operating activities	16		-	-
- Other payment for operating activities	17		(138.602.743)	(79.655.976)
Net cash flow from operating activities	20		(2.017.736.951)	90.714.828.387
II. Cash flow from investment activities			-	-
1. Payment for purchasing, construct fixed assets and other long-term assets	21		(148.361.088.315)	(303.549.252.027)
2. Receipts from the liquidation, assignment or sale of fixed assets and other long-term assets	22		870.520.909	336.363.636
3. Payments to provide loans, to acquire debt instruments of other units	23		(246.000.000.000)	-
4. Receipts from the recovery of loans provided, from the Re-sale of debt instruments of other units	24		230.000.000.000	342.845.678.500
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		7.170.448.248	7.995.987.635
Net cash flow from investment activities	30		(156.320.119.158)	47.628.777.744
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 enterprise	32		-	-
3. Receipts from borrowings	33		1.238.177.756.926	1.209.062.558.902
4. Repayments of principals of borrowings	34		(1.099.047.340.274)	(1.304.780.797.652)
5. Repayments of financial leasing debts	35		-	(3.990.104.595)
6. Cash payments of dividends or profits to owners or shareholders	36		(89.761.772.000)	(59.882.657.750)
Net cash flow from financial activities	40		49.368.644.652	(159.591.001.095)
Net cash flow in the period (50=20+30+40)	50		(108.969.211.457)	(21.247.394.964)
Cash and cash equivalents at the beginning of period	60		232.058.575.985	154.366.119.933
The effect of changes in exchange rate	61		785.657.636	941.619.547
Cash on hand and closing amount (70=50+60+61)	70	VII.3	123.875.022.164	134.060.344.516

Report maker

Hoàng Thị Thu Hiền

Chief accountant

Đoàn Thùy Dương

Chairman of the Board of Directors

Created on October 17, 2026

CÔNG TY CỔ PHẦN THỰC PHẨM HỮU NGHỊ

THÀNH PHỐ HÀ NỘI

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 cu 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 pr 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:	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:

- cash
- Bank deposits
- Cash equivalents:
- Total

	Final value	value at the beginning of the
	42.950.267	125.398.805
	123.832.071.897	141.453.012.796
	0	90.480.164.384
	123.875.022.164	232.058.575.985

02 - Short-term investments

- Short-term investment securities
- Other short-term investments

	Final value	value at the beginning of the
	212.137.888.939	101.918.519.815
	28.499.925.665	28.499.925.665

- Provision for devaluation of other short-term investments:

Total

240.637.814.604 130.418.445.480

03 - Receivable from customers:

Short-term customer receivables

- Alpha International Joint Stock Company
- Golden Lotus B2B Tourism and Trade Services Joint Stock Company
- EB Services LLC
- Green Commercialization Joint Stock Company
- Wincommerce General Trading Services Joint Stock Company
- Other Customers

Long-term customer receivables

Total

	Final value	Value at the beginning of the
	228.249.430.832	#####
	2.606.082.156	3.895.563.436
	17.958.588.123	17.509.974.033
	14.467.945.767	9.740.969.284
	52.976.255.736	49.701.806.473
	82.903.671.486	58.447.784.086
	-	-
	<u>399.161.974.100</u>	<u>420.273.784.311</u>

04- Other receivables

	the end of value		value at the beginning of the year	
	Value	on for other rec	Value	Provision for other
Short term	5.782.419.528		2.674.806.970	-
-Insurance receivables	2.949.715		-	
- Estimated collection of interest on term deposits	0		-	
-Advance value	656.038.292		2.042.074.272	
- Short-term margin value	365.600.000		302.600.000	
- Alpha International Food Joint Stock Company	820.914.449		330.132.698	
- Other receivables and clearing of receivables and payables within	3.936.917.072		1.918.519.815	
long term	52.000.000		52.000.000	-
- Margin betting for long periods of time	52.000.000		52.000.000	
- Other receivable value				
Total	5.834.419.528	0	2.726.806.970	0

05 -Inventory:

- Purchases are happening on the road
- Raw materials and materials:
- Tools and utensils:
- Expenses for production and business in progress:
- Finished product::
- Goods,:
- Goods sent for sale:
- Tax-protected warehouse goods:

Total

the end of value		value at the beginning of the year	
Original price	spare goods	Original price	spare goods
-	-	-	-
65.012.401.974	-	74.660.189.245	-
12.470.890.009	-	10.868.731.425	-
-	-	-	-
37.717.309.393	-	24.811.865.981	-
9.222.135.795	-	11.172.709.560	-
-	-	-	-
-	-	-	-
124.422.737.171	-	121.513.496.211	-

06. Long-term unfinished assets:

- Machinery and equipment
- Factory construction
- Human resources software

Total

	Final value	value at the beginning of the
	81.915.600.014	2.984.899.921
	0	265.065.879.276
	-	270.000.000
	<u>81.915.600.014</u>	<u>268.320.779.197</u>

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	-	47.323.983.809	5.926.043.465	157.300.000	314.570.000	53.721.897.274
-Capital construction investment completed	275.846.244.405	-	-	-	-	275.846.244.405

- Other increases due to renting and purchasing fixed assets	-	-	-	-	-	-
- Another increase	-	-	-	-	91.050.000	91.050.000
- Liquidation and sale	-	(11.223.258.622)	(1.763.939.764)	-	-	(12.987.198.386)
- Other reductions (Article/Transfer)	-	-	-	-	-	-
Year-end balance	813.929.737.101	619.759.971.051	18.507.124.911	12.995.059.978	5.064.711.114	1.470.256.604.155
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	12.886.129.305	38.924.798.749	503.080.464	344.001.557	441.119.841	53.099.129.916
- Increase due to transfer from hire purchase		0				0
- Reclassify						0
- liquidation and sale		(11.223.258.622)	(1.763.939.764)			(12.987.198.386)
- reduce other displacement						0
Year-end balance	126.100.871.376	409.953.220.496	12.153.342.999	11.324.008.418	2.208.264.862	562.196.085.423
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	687.828.865.725	209.806.750.555	6.353.781.912	1.671.051.560	2.856.446.252	908.060.518.732

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	6.319.277.273	6.319.277.273
Accumulated depreciation value		
Balance at the beginning of the year	3.683.209.051	3.683.209.051
- Depreciation during the year	683.594.098	683.594.098

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

Year-end balance

4.366.803.149 4.366.803.149

Residual value of other assets

- On the first day of the year

2.096.068.222 2.096.068.222

- At the end of the year

1.952.474.124 1.952.474.124

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

487.444.444 359.611.112

6.399.284.879 7.414.209.456

- -

3.650.755.330 3.161.096.723

10.537.484.653 10.934.917.291

Total

balance at the
beginning of
the year

Final value

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

32.112.588.769 32.935.912.810

90.925.818.418 92.625.366.430

9.350.563.045 9.181.623.302

- -

- Brand costs

32.688.330.237 34.325.865.212

- other accounts

165.077.300.469 169.068.767.754

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

622.067.142.528 622.067.142.528 1.163.167.735.671 1.099.047.340.274 557.946.747.131 557.946.747.131

400.680.388.060 400.680.388.060 116.048.060.355 41.038.039.100 325.670.366.805 325.670.366.805

Total

1.022.747.530.588 1.022.747.530.588 1.279.215.796.026 1.140.085.379.374 883.617.113.936 883.617.113.936

c- Finance lease debts

Duration	This year (as of June 30, 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

Must pay taxes

Overpaid tax must be collected

Tax amount needed to be paid

2. Value added tax on exported goods

3. Special consumption tax

4. Import and export tax

5. Corporate income tax

6. Revenue on capital

7. Sales tax

8. Personal income tax

Opening balance(January	Must be paid within the period	Actual amount paid during the period	Final value
9.761.387.408	54.299.491.375	46.326.092.181	17.252.805.414
1.300.432.340	28.648.714.852	19.530.465.733	10.418.681.459
-	-	-	-
1.300.432.340	28.648.714.852	19.530.465.733	10.418.681.459
-	5.499.116.462	5.499.116.462	-
-	-	-	-
-	1.269.754.493	1.269.754.493	-
8.087.692.515	14.290.775.554	15.286.945.231	7.091.522.838
-	-	-	-
49.099.182	607.616.428	1.138.696.798	(481.981.188)
373.262.553	5.050.884.507	4.949.472.580	474.674.480

9. Land rent	-	810.000.000	1.060.092.175	(250.092.175)
10. Other taxes	-	-	-	-
II-Other payables	-	294.233.298	294.233.298	-
1. Accounts receivable	-	-	-	-
2. Fees and charges	-	290.345.298	290.345.298	-
3. Other accounts	-	3.888.000	3.888.000	-
Total		9.810.486.590	54.593.724.673	46.620.325.479
				17.252.805.414

In there:

- Taxes and State receivables				732.073.363
- Taxes and other amounts payable to the State	9.810.486.590			17.984.878.777

12. Fees must be paid:

a- Short term:

	Final value	balance at the beginning of the
- Loan interest expenses	83.923.735.560	74.975.229.712
- Support costs and sales discounts	326.866.673	407.976.608
- Expenses for the Tet + Mid-Autumn season	52.549.237.188	52.551.860.009
- Other costs	27.989.332.997	20.181.172.971
	3.058.298.702	1.834.220.124

0

b- Long term

- Loan interest	-	-
- Other accounts	-	-

Total

83.923.735.560	74.975.229.712
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13. Other payables

a- Short term::

	Final value	balance at the beginning of the
- Union fees	10.949.723.901	3.352.537.980
- Social insurance, medical insurance, unemployment insurance	1.585.629.097	347.228.400
- Dividends and profits payable	-	25.912.221
- Party fees collected	1.318.897.147	1.080.669.147
- Interest must be paid	346.947.769	345.821.438
- Other payables	2.808.313.194	1.186.895.854
	4.889.936.694	366.010.920

b- Long term

- Receive deposits and long-term bets	83.854.142.628	85.790.871.132
	83.854.142.628	85.790.871.132

Total

94.803.866.529	90.080.811.803
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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, balan	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	-	-	-	-	57.202.272.961	57.202.272.961
- Capital increase during the year	-	-	-	-	-	-
- Profit distribution	-	-	15.349.256.679	-	(20.465.675.573)	(5.116.418.894)
- Advance dividend profit in 2025	-	-	-	-	(90.000.000.000)	(90.000.000.000)
- Another reduction	-	-	-	-	-	-
Balance at the end of this year	300.000.000.000	16.689.002.236	152.675.359.622	-	219.976.882.652	689.341.244.510

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		corporate stocks
- Owner's investment capital:		accumulated
+Capital contributed at the beginning of the year:	300.000.000.000	to this quarter
+ Contributed capital increased during the year:	-	last year
+ Contributed capital decreased during the year:	-	
+ Contributed capital at the end of the year:	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	152.675.359.622	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::		balance at the
		beginning of the
15. Off-balance sheet items	Final value	year
- Foreign currency US Dollar	4.266.164,02	4.919.015,25
- Foreign currency EUR	46,45	54,55
	Cumulative to	accumulated
	this quarter of	to this quarter
	this year	last year
16.-Total revenue from sales and service provision (Code 01):		
In there:		
-Revenue from selling finished products and goods:	#####	#####
- Revenue from service provision:	-	-
Total	1.530.146.355.427	1.363.163.800.979
	Cumulative to	accumulated
	this quarter of	to this quarter
	this year	last year
17. Revenue reductions (Code 02):		
In there:		
- Trade discount:	44.846.365.716	31.584.313.433
- Reduced sales prices:	-	-
- Goods sold were returned:	38.899.862.679	67.440.249.943
Total	83.746.228.395	99.024.563.376
	Cumulative to	accumulated
	this quarter of	to this quarter
	this year	last year
18. Cost of goods sold (Code 11):		

- Cost price of finished products and goods	991.251.953.853	865.717.932.563
- Provision/reversal of provision for inventory devaluation	-	-
Total	991.251.953.853	865.717.932.563
19. Revenue from financial activities:	Cumulative to this quarter of this year	accumulated to this quarter last year
- Interest on deposits and loans:	9.188.845.505	9.830.118.061
- Realized exchange rate difference profit:	470.143.758	1.090.641.673
- Profit from investment activities		
- Interest on exchange rate difference at the end of the period	852.664.091	861.751.027
Total	10.511.653.354	11.782.510.761
20. Financial costs :	Cumulative to this quarter of this year	accumulated to this quarter last year
- Loan interest and bond interest expenses:	40.891.871.074	28.491.712.888
- Payment discount	1.074.830.361	1.471.352.534
- Exchange rate difference loss during the period	286.792.036	190.947.626
- Exchange rate difference loss reassessed at the end of the period	51.001.941	-
- Exchange rate difference losses realized during the year		
- Bond issuance costs:	1.744.645.505	1.352.490.004
- Other financial costs	44.049.140.917	31.506.503.052
Total	44.049.140.917	31.506.503.052
21. Other income	Cumulative to this quarter of this year	accumulated to this quarter last year
- Liquidation and sale of fixed assets	870.520.909	336.363.636
- Gains due to revaluation of Assets		
- Fines collected	-	-
- Taxes are reduced	-	-
- Amounts due to other causes	3.054.250.615	1.667.985.709
Total	3.924.771.524	2.004.349.345
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	5.578.246	10.103.482
- Amounts due to other causes	241.390.264	417.429.931
Total	246.968.510	427.533.413
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:	1.353.857.592	1.183.240.575
- Labor costs:	147.940.983.530	142.214.540.098
- Fixed asset depreciation expense:	2.732.149.454	2.744.063.144
- Service costs purchased in other currencies	201.758.654.949	143.254.026.771
Total	353.785.645.525	289.395.870.588
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:		

14,300,570.144	13,327,171.930
Cumulative to this quarter of this year	accumulated to this quarter last year
-	-
-	-
-	-
-	-

- 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

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

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

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

- 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

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:

Chief accountant

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



Hoàng Thị Thu Hiền



Đoàn Thùy Dương



Trịnh Trung Hiếu