

No: 26 /2026/CV-HKB

Re: Explanation of the profit difference in
Q1/2026 Compared to the Same Period last
year

Ha Noi, date 20 month 04 year 2026

To:

- The State Securities Commission
- The Ha Noi Stock Exchange
- Shareholders.

- Issuer's Name: Hanoi - Kinh Bac Agriculture and Food JSC (HKB Company).
- Stock Code: HKB

- Explanation content: Profit after tax in Q1/2026 compared to the same period last year.

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information on the securities market, HKB hereby provides an explanation of the business performance fluctuations in Q1/2026 compared to Q1/2025 as follows:

1. Combined Financial Statements:

- Profit after corporate income tax in Q1/2025 (loss): **3.106.530.606 VND**
- Profit after corporate income tax in Q1/2026 (loss): **3.161.508.821 VND**

2. Consolidated Financial Statements:

- Profit after corporate income tax in Q1/2025 (loss): **14.626.088.240 VND**
- Profit after corporate income tax in Q1/2026 (loss): **14.550.518.826 VND**

Reasons:

HKB company is currently undergoing a restructuring process and reorganizing its credit capital with banks. As a result, the company has not been able to secure sufficient short-term capital to support its production and business activities.

The business results in the Consolidated Financial Statements for Q1/2026 recognize a goodwill amount of **11.290.237.916 VND**

We respectfully submit this to the State Securities Commission, the Hanoi Stock Exchange. and the Shareholders of HKB Company.

Sincerely!

Recipients:

- As above,
- Disclosure.
- To be archived at the Board of Directors, Executive Management, and the Company Office

HA NOI - KINH BAC AGRICULTURE AND FOOD JSC

Chief Executive Officer



Dương Quang Lu