CONSOLIDATED BALANCE SHEET

As at 30 September 2026

Unit: VND

ASSETS	Code	Note	9/30/2026	1/1/2026
A - CURRENT ASSETS	**100**		**64,557,197,663**	**77,317,420,520**
I. Cash and cash equivalents	**110**	V.1	**9,481,425,616**	**4,607,611,319**
1. Cash	111		9,481,425,616	4,607,611,319
2. Cash equivalents	112			
II. Short-term financial investments	**120**		**41,700,000,000**	**48,500,000,000**
1. Held-to-maturity investments	123	V.2a	52,827,499,001	59,627,499,001
2, Short-term investment reserves held until maturity.	124		(11,127,499,001)	(11,127,499,001)
III. Short-term account receivable	**130**		**12,275,723,855**	**10,816,620,291**
1. Trade receivable	131	V.3	2,742,859,166	2,220,744,500
2. Advances to suppliers	132		2,114,457,008	3,257,150,721
4. Other current receivables	135	V.4a	26,801,707,195	23,750,085,382
5. Allowance for doubtful debt	136		(19,383,299,514)	(18,411,360,312)
IV. Inventories	**140**		**9,361,615**	**9,361,615**
1. Inventories	141	V.5	9,361,615	9,361,615
V. Other current assets	**160**		**1,090,686,577**	**13,383,827,295**
1. Short-term prepaid expenses	161	V.9a	184,052,611	165,453,988
2. Deductible value added tax	162		905,512,871	10,108,819,411
3. Tax and other receivables from the State	163	V.11b	1,121,095	3,109,553,896
B - NON-CURRENT ASSETS	**200**		**193,446,232,548**	**187,472,694,803**
I. Long-term receivable	**210**		**956,874,238**	**290,030,959**
1. Other non-current receivables	215	V.4b	956,874,238	290,030,959
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*		*130,629,520,462*	*130,271,400,462*
Accumulated depreciation	*223*		*(90,453,654,307)*	*(87,678,014,397)*
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**		**151,296,785,073**	**143,636,550,295**
1. Construction in progress	252	V.6	151,296,785,073	143,636,550,295
V. Long-term financial investments	**260**		**521,834,041**	**586,857,209**
1. Investment in associates, affiliates	262	V.02b	357,129,751	357,129,751
2. Equity investments in other entities	263		1,173,049,254	1,173,049,254
3. Allowance for diminution in the value of long-term financial investments	264		(1,008,344,964)	(943,321,796)
VI. Other non-current assets	**270**		**494,873,041**	**365,870,275**
1. Long-term deferred costs	271	V.9b	494,873,041	365,870,275
TOTAL ASSETS	**280**		**258,003,430,211**	**264,790,115,323**

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN THỰC PHẨM HÀ NỘI
Ký ngày: 28/10/2026 15:00:19

HANOI FOODSTUFF JOINT STOCK COMPANY
Address: No.24-26 Tran Nhat Duat street, Hoan Kiem ward, Ha Noi city
CONSOLIDATED FINANCIAL STATEMENTS
For the period ended 30 September 2026

CONSOLIDATED BALANCE SHEET (Cont.)

As at 30 September 2026

	RESOURCES	Code		9/30/2026	1/1/2026
C -	**LIABILITIES**	**300**		**157,784,814,874**	**157,338,157,825**
I.	**Current liabilities**	**310**		**133,685,333,399**	**133,495,976,950**
1.	Trade payables	311	V.10a	11,047,832,336	8,192,840,937
2.	Advances from customers	312		40,603,088	63,629,117
3.	Payables dividends and profits	313		40,586,650	614,383,300
4.	Statutory obligations	314	V.11a	7,525,533,796	854,150,975
5.	Payables to employees	315		396,551,151	550,773,622
6.	Accrued expenses	316		179,005,699	138,912,258
7.	Unrealized revenues	319	V.12	1,683,285,243	1,827,112,300
8.	Other short-term payables and liabilities	320	V.13	32,971,697,874	26453936879
9.	Short-term borrowings	321	V.14	79,640,200,000	94,640,200,000
10.	Provision for current payables	323		160,037,562	160,037,562
II.	**Non-current liabilities**	**330**		**24,099,481,475**	**23,842,180,875**
1.	Trade payables	331	V.10b	8,473,253,570	8,773,253,570
2.	Accrued expenses	334		8,919,671,660	8,919,671,660
3.	Other non-current payables	338		6,706,556,245	6,149,255,645
D -	**OWNERS' EQUITY**	**400**		**100,218,615,337**	**107,451,957,498**
I.	**Capital**	**410**	V.15	**100,218,615,337**	**107,451,957,498**
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.	Asset revaluation differences	416		(466,433,001)	(466,433,001)
4.	Investment and development fund	418		784,749,635	784,749,635
5.	Retained earnings	420		(121,843,639,609)	(117,958,081,524)
-	*Accumulated retained earnings by the end of the previous year*	*420a*		*(117,958,081,524)*	*(86,551,461,090)*
-	*Retained earnings of the current year*	*420b*		*(3,885,558,085)*	*(31,406,620,434)*
6.	Funds for capital construction investment	422		-	-
7.	Non-controlling interests	423		76,458,646,456	79,806,430,532
	TOTAL LIABILITES AND OWNERS' EQUITY	**440**		**258,003,430,211**	**264,790,115,323**

Created on 26 October 2026

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

CONSOLIDATED 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	11,952,596,642	(4,919,180,289)
2.	Revenue deductions	02			
3.	Net revenue from sales of goods and rendering of services	10		11,952,596,642	(4,919,180,289)
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		6,048,958,256	(7,407,998,485)
6.	Financial income	21	VI.3	800,209,133	1,116,011,256
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.	Share of profit or loss in joint ventures and associates	24			
8.	Selling expenses	25	VI.5	527,109,829	809,579,042
9.	General and administrative expenses	26	VI.6	4,963,691,064	4,986,127,000
10.	Net profit from operating activities	30		(849,739,873)	(14,349,224,298)
11.	Other income	31		72,340,954	95,731,285
12.	Other expenses	32		247,126,996	12,717,114,380
13.	Other profit	40		(174,786,042)	(12,621,383,095)
14.	Accounting profit before tax	50		(1,024,525,915)	(26,970,607,393)
15.	Current corporate income tax expense	51		63,800,000	68,000,000
16.	Deferred corporate income tax expense	52		-	-
17.	Net profit after corporate income tax	60		(1,088,325,915)	(27,038,607,393)
19.	Profit after tax of the parent company	61		(120,210,932)	(26,907,161,377)
20.	Profit after tax of non-controlling shareholders	62		(968,114,983)	(131,446,016)

Created on 26 October 2026

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

CONSOLIDATED 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	34,475,862,617	31,064,496,216
2.	Revenue deductions	02			1,382,175
3.	Net revenue from sales of goods and rendering of services	10		34,475,862,617	31,063,114,041
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		17,368,942,277	10,992,175,370
6.	Financial income	21	VI.3	2,339,780,059	2,754,976,836
7.	Financial expenses	22	VI.4	7,203,640,175	6,605,740,296
	In which: interest expenses	23		7,138,617,007	6,605,740,296
8.	Share of profit or loss in joint ventures and associates	24			(177,365,448)
8.	Selling expenses	25	VI.5	2,117,741,726	3,785,105,383
9.	General and administrative expenses	26	VI.6	16,202,055,190	24,696,391,074
10.	Net profit from operating activities	30		(5,814,714,755)	(21,517,449,995)
11.	Other income	31		72,361,332	552,097,069
12.	Other expenses	32		1,326,588,738	12,753,975,121
13.	Other profit	40		(1,254,227,406)	(12,201,878,052)
14.	Accounting profit before tax	50		(7,068,942,161)	(33,719,328,047)
15.	Current corporate income tax expense	51		164,400,000	133,600,000
16.	Deferred corporate income tax expense	52		-	-
17.	Net profit after corporate income tax	60		(7,233,342,161)	(33,852,928,047)
19.	Profit after tax of the parent company	61		(3,885,558,085)	(33,250,496,524)
20.	Profit after tax of non-controlling shareholders	62		(3,347,784,076)	(602,431,523)

Created on 26 October 2026

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

CONSOLIDATED CASH FLOW STATEMENT

(Under indirect method)

Unit: VND

	ITEMS	Code	Note	Quarter III Year 2026	Quarter III Year 2025
I.	**Cash flows from operating activities**				
1.	*Profit before tax*	*01*		*(7,068,942,161)*	*(33,719,328,047)*
2.	*Adjustments for:*			*8,611,439,228*	*9,259,504,042*
-	Depreciation of fixed assets and investment properties	02		2,775,639,910	3,325,602,609
-	Provisions	03		1,036,962,370	2,100,663,004
-	Profits, losses from investing activities	05		(2,339,780,059)	(2,772,501,867)
-	Interest expenses	06		7,138,617,007	6,605,740,296
3.	*Operating income before changes in working capital*	*08*		*1,542,497,067*	*(24,459,824,005)*
-	Increase, decrease in receivables	09		9,213,853,296	(3,538,853,023)
-	Increase, decrease in inventories	10			3,091,144,034
-	Increase, decrease in payables	11		6,957,760,657	8,890,273,577
-	Increase, decrease in prepaid expenses	12		(147,601,389)	3,552,621,763
-	Interest paid	14		(1,017,808,218)	
-	Corporate income tax paid	15		(394,949,437)	(175,773,677)
	Net cash flows from operating activities	*20*		*16,153,751,976*	*(12,640,411,331)*
II.	**Cash flows from investing activities**				
1.	Payment for purchases or construction of fixed assets and other long - term assets	21		(4,451,525,107)	(17,152,897,773)
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		(57,500,000,000)	(82,700,000,000)
4.	Collections from borrowers and proceeds from disposal of debt instruments of other entities	24		64,300,000,000	75,000,000,000
5	Interests and dividends received	27		1,952,150,743	3,042,682,281
	Net cash flows from investing activities	*30*		*4,300,625,636*	*(21,585,215,492)*
III.	**Cash flows from financing activities**				
1.	Drawdown of borrowings	33		-	15,000,000,000
2.	Repayments of borrowings	34		(15,000,000,000)	-
3.	Repayments of finance lease	35		-	-
4.	Dividends, profits paid to shareholders	36		(580,563,315)	(1,391,475,769)
	Net cash flows from financing activities	*40*		*(15,580,563,315)*	*13,608,524,231*
	Net cash flows during the period	**50**		**4,873,814,297**	**(20,617,102,592)**
	Cash and cash equivalents at the beginning of period	**60**	**V.1**	**4,607,611,319**	**34,894,594,293**
	Cash and cash equivalents at the beginning of period	**70**	**V.1**	**9,481,425,616**	**14,277,491,701**

Created on 26 October 2026

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

NOTE TO THE FINANCIAL STATEMENTS

I. CHARACTERISTICS OF OPERATIONS

1. Ownership

Hanoi Foodstuff Joint Stock Company is converted from Hanoi Food One Membear Co., Ltd. according to Plan No. 191/KH-UBND dated December 30, 2013 of the Hanoi People's Committee on the arrangement and renovation of 100% State-owned enterprises under the Hanoi People's Committee in 2014 and Decision No. 5965/QD-UBND dated November 13, 2014 on the approval of enterprise value and equitization plan of Hanoi Food One Member Co., Ltd. under the Hanoi Trading Corporation.

The Company operates under the "Certificate of Business Registration of a Joint Stock Company" with the enterprise code 0100106803, first registered on May 28, 2015 and amended for the 18th time on April 16, 2026 by the Department of Finance of Hanoi City.

The abbreviated name of the Company is HFC.

The Company's charter capital according to the Certificate of Business Registration of a Joint Stock Company is: VND 145,000,000,000 equivalent to 14,500,000 shares. The par value of each share is VND 10,000.

The Company's shares are registered on the UPCOM with the stock code HAF.
The Company's head office is at 24-26 Tran Nhat Duat, Hoan Kiem Ward, Hanoi City.

2. Operating industry

- 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.

3. Structure of ownership

Details of the Company's subsidiaries/associates as at 30 September 2026 are as follows:

Name	Status	Proportion of ownership interest	Proportion of voting power held
Bac Qua Trading and Service Joint Stock Company	Before operating	55,57%	55,57%
Lang Yen Trading Joint Stock Company	Before operating	51,00%	51,00%
Livestock and Poultry Production and Trading Joint Stock Company	Operating	37,04%	37,04%
Hanoi Cuisine Joint Stock Company	Operating	27,59%	27,59%

Before operating status are in the investment period and not ready in the main operating period.

The main activities of the Company during the period are providing services, manufacturing, **trading** food products and real estate for rent.

4. Explanation of the comparability of information in the Financial Statements

The corresponding information, data and figures in the Company's Financial Statements for the fiscal year ending December 31, 2026 presented are comparative information, data and figures.

II. ACCOUNTING PERIOD AND PRESENATION CURRENCY

Annual accounting period

The annual accounting period of the Company is from 1 January to 31 December.

Accounting and presentation currency

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

III. BASIS OF PREPARATION

Accounting Standard

The Company applies Vietnamese Accounting Standards and Vietnamese Accounting Regime (Enterprises) issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance and Circular No. 53/2016/TT-BTC dated March 21, 2016 and legal regulations related to the preparation and presentation of financial statements.

Statement on compliance with Accounting Standards and Accounting System

The Board of Directors of the Company ensures that it has fully complied with the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System that have been issued and are effective in relation to the preparation and presentation of the Consolidated Financial Statements for the period from January 1, 2026 to September 30, 2026.

The accompanying financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

Accounting method

The Company applies the accounting method: Computer-based journal voucher.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these financial statements, are as follows:

Estimates

The preparation of financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the financial year (reporting period).Although these accounting estimates are based on the management's best knowledge, actual results may differ from those estimates.

Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and enterprises controlled by the Company (its subsidiaries) up to 31 December each year. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the consolidated income statement from the effective date of acquisition or up to the effective date of disposal, as appropriate.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used in line with those used by the Company.

Intragroup transactions and balances are eliminated in full on consolidation.

Non-controlling interests consist of the amount of those non-controlling interests at the date of the original business combination (see below) and the non-controlling interests' share of changes in equity since the date of the combination. Losses in subsidiaries are respectively attributed to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Business combinations

On acquisition, the assets and liabilities and contingent liabilities of a subsidiary are measured at their fair values at the date of acquisition. Any excess of the cost of acquisition over the fair values of the identifiable net assets acquired is recognised as goodwill. Any deficiency of the cost of acquisition below the fair values of the identifiable net assets acquired is credited to profit and loss in the period of acquisition.

The non-controlling interests are initially measured at the non-controlling shareholders' proportion of the net fair value of the assets, liabilities and contingent liabilities recognised.

Investments in associates

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies.

The results and assets and liabilities of associates are incorporated in these financial statements using the equity method of accounting. Interests in associates are carried in the balance sheet at cost as adjusted by post-acquisition changes in the Company's share of the net assets of the associate. Losses of an associate in excess of the Company's interest in that associate (which includes any long-term interests that, in substance, form part of the Company's net investment in the associate) are not recognised.

Where a group entity transacts with an associate of the Company, unrealised profits and losses are eliminated to the extent of the Company's interest in the relevant associate.

Interests in joint ventures

A jointly controlled entity is a joint venture which involves the establishment of a new entity in which each venturer has an interest. The entity operates through a contractual arrangement between the venturers which establishes joint control over the economic activity of the entity.

The Company reports its interests in jointly controlled entities using the equity method of accounting.

Goodwill

Goodwill represents the excess of the cost of acquisition over the Company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of a subsidiary, associate or jointly controlled entity at the date of acquisition. Goodwill is amortised on the straight-line basis over its estimated period of benefit of 10 years (per VAS 11 - Business Combination, the maximum estimated useful life should not exceed 10 years).

Goodwill arising on the acquisition of associates and jointly controlled entities is included in the carrying amount of the associates and jointly controlled entities.

Goodwill arising on the acquisition of subsidiaries is presented separately as an asset in the consolidated balance sheet.

On disposal of a subsidiary, associate or jointly controlled entities, the attributable amount of unamortised goodwill is included in the determination of the profit or loss on disposal.

Gain on bargain purchase

Gain on bargain purchase represents the excess of the Company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of a subsidiary, associate or jointly controlled entity at the date of acquisition over the cost of acquisition. Gain on bargain purchase is immediately recognised in the consolidated income statement at the acquisition date.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, cash in transit and short-term, highly liquid investments (not exceeding 3 months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Financial investments

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.

Loan receivables

Loan receivables are measured at cost less provision for doubtful debts. Provision for doubtful debts relating to loan receivables is made in accordance with prevailing accounting regulations.

Equity investments in other entities

Equity investments in other entities represent the Company's investments in ordinary shares of the entities over which the Company has no control, joint control, or significant influence.

Equity investments in other entities are carried at cost less provision for impairment.

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue for six months or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises cost of purchases and other directly attributable expenses. The Company applies periodic method to account for inventories. Cost is calculated using the weighted average method. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The evaluation of necessary provision for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the balance sheet date.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

Buildings and structures	10–50
Machinery and equipment	05 –12
Office equipment	03 – 10
Motor vehicles	08– 12

Intangible assets and amortisation

Software

Software are measured initially at purchase cost and are amortised on the straight-line basis over their estimated useful lives.

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.

Establishment costs consist of expenses incurred in setting up the Company prior to obtainment of its Investment Certificate, which are expected to provide future economic benefit to the Company. Establishment costs, advertising expenditures and training costs incurred during the pre-operating stage are allocated to the income statement over a period of not exceeding three years from the date of operation commencement.

Other types of long-term prepayments comprise costs of small tools, supplies and spare parts issued for consumption (add significant items) 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.

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

Payable provisions

Payable provisions are recognised when the Company has a present obligation as a result of a past event, and it is probable that the Company will be required to settle that obligation. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation as at the balance sheet date.

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.

Revenue recognition

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

(a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
(b) the Company retains neither continuing managerial involvement to the degree usually associated with; ownership nor effective control over the goods sold;
(c) the amount of revenue can be measured reliably;
(d) it is probable that the economic benefits associated with the transaction will flow to the Company; and
(e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

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.

For the purpose of presenting consolidated financial statements, the assets and liabilities of the Company's foreign operations (including comparatives) are translated to reporting currency using exchange rates prevailing on the balance sheet date. Income and expense items (including comparatives) are translated at the average exchange rates for the period, unless exchange rates fluctuate significantly during that period, in which case the exchange rates at the dates of the transactions are used. Exchange differences arising, if any, are classified as equity and transferred to the Company's foreign exchange difference. Such translation differences are recognised in profit or loss in the period in which the foreign operation is disposed of.

Goodwill and fair value adjustments arising on the acquisition of a foreign operation are treated as assets and liabilities of the foreign operation and translated at the closing rate.

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. ADDITIONAL INFORMATION OF BALANCE SHEET

01. Cash and cash equivalents

	9/30/2026	01/01/2026
Cash on hand	316,402,631	213,796,215
Cash in bank	9,165,022,985	4,393,815,104
Cash equivalents	-	-
Total	**9,481,425,616**	**4,607,611,319**

02. Financial Investments

a) Held-to-maturity investments

	9/30/2026			01/01/2026		
	Cost	Fair value	Provision	Cost	Fair value	Provisio
- ACB	18,700,000,000	18,700,000,000		16,000,000,000	16,000,000,000	
- Seabank	23,000,000,000	23,000,000,000		32,500,000,000	32,500,000,000	
Loan receivable:						
- Live Stock Productio	9,161,944,446	9,161,944,446	(9,161,944,446)	9,161,944,446	9,161,944,446	(9,161,944,4
- Hanoi Supermarket D	1,965,554,555	1,965,554,555	(1,965,554,555)	1,965,554,555	1,965,554,555	(1,965,554,5
Total	**52,827,499,001**	**52,827,499,001**	**(11,127,499,001)**	**59,627,499,001**	**59,627,499,001**	**(11,127,499,0**

b) Investments in joint ventures and associates:

	9/30/2026		1/1/2026	
	Cost	Fair value	Cost	Fair value
- Live Stock Production and Trading JSC	17,500,000,000		17,500,000,000	
- Hanoi Cuisine JSC	400,000,000	357,129,751	400,000,000	357,129,751
Total	**17,900,000,000**	**357,129,751**	**17,900,000,000**	**357,129,751**

c) Investment in other entities:	9/30/2026		1/1/206	
	Cost	Provision	Cost	Provision
Kien Giang Seafood Joint Stock C	100,000,000	-	100,000,000	-
HaNoi Food Processing and Manu	1,073,049,254	(1,008,344,964)	1,073,049,254	(943,321,796)
Cộng	**1,173,049,254**	**(1,008,344,964)**	**1,173,049,254**	**(943,321,796)**

03. Trade receivables

	9/30/2026		01/01/2026	
	Cost	Provision	Cost	Provision
- Asia - Pacific Travel Company Limited	842,670,752	(842,670,752)	842,670,752	(842,670,752)
- International Restaurant JSC	287,301,547	(287,301,547)	287,301,547	(287,301,547)
- BRG Retail Company Limited	109,438,098		102,682,532	
- Customer's Lang Yen Commercial JSC	307,736,559	(224,334,059)	307,736,559	(224,334,059)
- Others	1,195,712,210	(455,294,298)	680,353,110	(455,294,298)
Total	**2,742,859,166**	**(1,809,600,656)**	**2,220,744,500**	**(1,809,600,656)**

04. Other Receivables

	09/30/2026		1/1/2026	
	Cost	Provision	Cost	Provision
a. Short - term	**26,801,707,195**	**(16,691,856,531)**	**23,750,085,382**	**(15,719,917,329)**
- Song Cong Cooperaive's Deposits	175,000,000	(175,000,000)	175,000,000	(175,000,000)
- Hanoi Trading Corporation		-		-
- Nguyen Quoc Hung	2,260,864,514	(2,260,864,514)	2,260,864,514	(2,260,864,514)
- Delta Co.,Ltd (Land rental - 253 Pho Vong)	9,641,330,715	(3,828,698,946)	6,925,393,218	(2,856,759,744)
- Hanoi Trading and Tourism Development JSC	84,673,333	(84,673,333)	84,673,333	(84,673,333)
- Land rental fee - C1 Trung Tu	2,216,940,075	(2,216,940,075)	2,216,940,075	(2,216,940,075)
- Others	14,170,000	-	29,475,342	-
- Advance	11,505,299,243	(8,125,679,663)	11,562,914,243	(8,125,679,663)
- Savings interest (Lang Yen Company	903,429,315		494,824,657	
b. Long - term	**956,614,238**	-	**290,030,959**	-
- Deposits	778,438,238	-	111,854,959	-
- Delta Civil and Industrial Construction Company Limited	178,176,000		178,176,000	
Total	**27,758,321,433**	**(16,691,856,531)**	**24,040,116,341**	**(15,719,917,329)**

5. Inventories

	9/30/2026		1/1/2026	
	Cost	Provision	Cost	Provision
Merchandise	9,361,615	-	9,361,615	-
Total	**9,361,615**	-	**9,361,615**	-

6. Construction in Progress

	30/09/2026	1/1/2026
- Project 459 Bach Mai	1,239,269,981	1,239,269,981
- Project 253 Pho Vong	2,068,594,048	2,068,594,048
- Renovating the fire protection system at 319 Tay So	209,250,000	
- Bac Qua Supermarket Construction	143,691,971,249	136,240,986,471
- HFC Lang Yen Commercial Building Construction	4,087,699,795	4,087,699,795
Total	**151,296,785,073**	**143,636,550,295**

7.Increases, Decreases In Tangible Fixed Assets

	Buildings and Structures	Machinery and equipment	Motor vehicles	Office equipment	Total
Cost					
Opening Balance	*121,547,685,208*	*3,970,802,737*	*2,626,236,348*	*2,126,676,169*	*130,271,400,462*
Increases	-	-	-	*358,120,000*	*358,120,000*
- Additions					
- Transfer from construction in progress				358,120,000	*358,120,000*
Decreases	-	-	-	-	-
- Liquidation sale					-
- Others					-
Closing Balance	*121,547,685,208*	*3,970,802,737*	*2,626,236,348*	*2,484,796,169*	*130,629,520,462*
Accumulated Depreciation					-
Opening Balance	*79,605,956,642*	*3,688,368,295*	*2,626,236,348*	*1,757,453,112*	*87,678,014,397*
Increases	*2,629,753,962*	*62,638,036*	-	*83,247,912*	*2,775,639,910*
Charge for the year	*2,629,753,962*	*62,638,036*		*83,247,912*	*2,775,639,910*
Decreases	-	-	-	-	-
- Liquidation sale					-
Closing Balance	*82,235,710,604*	*3,751,006,331*	*2,626,236,348*	*1,840,701,024*	*90,453,654,307*
Opening Balance	*41,941,728,566*	*282,434,442*	-	*369,223,057*	*42,593,386,065*

8. INCREASES, DECREASES IN INTANGIBLE ASSETS

	Land use rights	Computer software	Total
Cost			
Opening balance	-	*227.000.000*	*227.000.000*
Additions	-	-	-
Disposals	-	-	-
Closing balance	-	*227.000.000*	*227.000.000*
Accumulated amortisation			
Opening balance	-	*227.000.000*	*227.000.000*
Additions	-	-	-
- Charge for the year	-		-
Disposals	-		-
Closing balance	-	*227.000.000*	*227.000.000*
Net book value			
Opening balance	-	-	-
Closing balance	-	-	-

9. Prepayments

	09/30/2026	1/1/2026
a. Current	**184,052,611**	**165,453,988**
- Short-term prepaid expenses	184,052,611	165,453,988
b. Non - current	**494,873,041**	**365,870,275**
- Long-term prepaid expenses	494,873,041	365,870,275
Total	**678,925,652**	**531,324,263**

10. Trade payables

a) Short - term

	09/30/2026		1/1/2026	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Hanoi Construction No.3 JSC	3,292,371,216	3,292,371,216	4,592,371,216	4,592,371,216
Kone Vietnam Company Limited	549,720,000	549,720,000	549,720,000	549,720,000
Skydoor Vietnam Company Limited	386,222,443	386,222,443	386,222,443	386,222,443
Hoa Phuong ME System Construction Co., Ltd.	2,184,397,922	2,184,397,922	-	-
ALC Technology Investment and Service Joint Stock Company	2,287,176,171	2,287,176,171		
Others	2,347,944,584	2,347,944,584	2,664,527,278	2,664,527,278
Total	**11,047,832,336**	**11,047,832,336**	**8,192,840,937**	**8,192,840,937**

b) Long - term:

	9/30/2026		1/1/2026	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Delta Construction and Industry Co., Ltd.	8,473,253,570	8,473,253,570	8,773,253,570	8,773,253,570
Total	**8,473,253,570**	**8,473,253,570**	**8,773,253,570**	**8,773,253,570**

11. Tax and other payables to State Treasury

	1/1/2026	Incurred	Paid/Offset	9/30/2026
a. Payables				
VAT	106,732,433	1,802,456,252	700,430,273	1,208,758,412
CIT	346,249,437	164,400,000	394,949,437	115,700,000
PIT	65,068,836	135,886,993	175,303,784	25,652,045
Land taxes and Land rental	-	17,054,267,176	11,214,913,931	5,839,353,245
Other taxes	336,100,269		30,175	336,070,094
Total	**854,150,975**	**19,157,010,421**	**12,485,627,600**	**7,525,533,796**
b. Receivables:				
CIT	1,121,095			1,121,095
Land taxes and Land rental	3,108,432,801	3,108,432,801		-
Total	**3,109,553,896**	**3,108,432,801**	-	**1,121,095**

12. Unearned revenue

a) Unearned revenue - short - term

	9/30/2026	1/1/2026
Land rental	1,683,285,243	1,827,112,300
Total	**1,683,285,243**	**1,827,112,300**

13. Other payables

	9/30/2026		1/1/2026	
	Amount	Provision	Amount	Provision
Hanoi Commercial Corporation	21,472,577,200	-	17,679,114,607	-
Phu Thinh Production and Commercial Company Limited	10,881,389,268	-	8,554,043,072	-
Others payables	16,629,906	-	15,119,500	-
Remuneration for capital representatior	301,500,000		160,100,000	-
Capital representative fee	299,601,500	-	38,720,000	-
Total	**32,971,697,874**	**-**	**26,447,097,179**	**-**

14. Borrowings

	9/30/2026		1/1/2026	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Short - term	79,640,200,000	79,640,200,000	94,640,200,000	94,640,200,000
	79,640,200,000	79,640,200,000	94,640,200,000	94,640,200,000
Hanoi Commercial Corporatior	41,812,200,000	41,812,200,000	41,812,200,000	41,812,200,000
Phu Thinh Trading and Production Company Limited	37,828,000,000	37,828,000,000	52,828,000,000	52,828,000,000
Total	**79,640,200,000**	**79,640,200,000**	**94,640,200,000**	**94,640,200,000**

15. Owner's Equity

a) Movement in owner's equity

							Currency: VND
	Owner's contributed capital	Assets revaluation reserve	Share premium	Retained earnings/ (Accumulated losses)	Enterprise re-organisation support fund	Non-controlling Interest	Total
Opening balance 01/01/2024	**145,000,000,000**	**(466,433,001)**	**285,291,856**	**(86,551,461,090)**	**784,749,635**	**84,077,756,666**	**143,129,904,066**
Profit/(Loss) in current year	-	-		(31,406,620,434)		(2,997,326,134)	**(34,403,946,568)**
Capital increase during the year							
Dividends and profits						(1,274,000,000)	**(1,274,000,000)**
Closing balance 31/12/2024	**145,000,000,000**	**(466,433,001)**	**285,291,856**	**(117,958,081,524)**	**784,749,635**	**79,804,430,532**	**107,451,957,498**

Profit/(Loss) in current year	-	-	-	(-3,885,558,085)	-	(3,347,784,076)	(7,233,342,161
Dividends and profits							
Closing balance 30/06/2025	**145,000,000,000**	**(466,433,001)**	**285,291,856**	**(121,843,639,609)**	**784,749,635**	**76,458,646,456**	**100,218,615,33**

b) Details of owner's equity

	9/30/2026	1/1/2026
Ordinary shares	145,000,000,000	145,000,000,000
Total	**145,000,000,000**	**145,000,000,000**

c) Equity transaction

	9/30/2026	1/1/2026
Owner equity		
Opening balance	145,000,000,000	145,000,000,000
Closing balance	**145,000,000,000**	**145,000,000,000**

d) Share

	9/30/2026	1/1/2026
Ordinary shares	14,500,000	14,500,000
Shares issued	14,500,000	14,500,000
Shares in market	14,500,000	14,500,000
Par value of shares (VND/shares)	10,000	10,000

VI. ADDITIONAL INFORMATION OF INCOME STATEMENTS

01.Revenue

	Quarter III Year 2026	Quarter III Year 2025
Merchandise sold		
Services Rendered	11,952,596,642	(4,919,180,289)
Total	**11,952,596,642**	**- 4,919,180,289**

02. Cost of sales

	Quarter III Year 2026	Quarter III Year 2025
Cost of merchandise sold		12,982,320
Cost of services rendered	5,903,638,386	2,475,835,876
Total	**5,903,638,386**	**2,488,818,196**

03. Financial income

	Quarter III Year 2026	Quarter III Year 2025
Bank and loan interest	800,209,133	1,116,011,256
Total	**800,209,133**	**1,116,011,256**

04. Financial expenses

	2026	2025
Interest expense	2,208,106,369	2,261,531,027
Financial investment reserve		
Total	**2,208,106,369**	**2,261,531,027**

05.Selling expenses

	Quarter III year 2026	Quarter III year 2025
Labour cost	356,332,759	327,495,670
Purchasing	1,000,000	324,687,546
Others	169,777,070	157,395,826
Total	**527,109,829**	**809,579,042**

	Quarter III year 2026	Quarter III year 2025
Labour cost	1,169,459,627	1,201,552,624
Land rental fee	2,906,769,852	3,080,805,304
Tools and supplies		8,039,040
Depreciation	53,709,072	62,327,254
Purchasing	444,225,369	252,359,691
Others	389,527,144	381,043,088
Preventive		
Total	**4,963,691,064**	**4,986,127,001**

Hanoi, October 26, 2026

Preparer	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