HUNG HAU AGRICULTURAL CORPORATION	**THE SOCIALIST REPUBLIC OF VIETNAM**
---	**Independence - Freedom – Happiness**

No: 56.2025/HHA/CV	Ho Chi Minh City, October 30 2025

PERIODIC INFORMATION DISCLOSURE FOR FINANCIAL STATEMENTS

To: Hanoi Stock Exchange.

Pursuant to Regulation 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 by the Ministry of Finance on information disclosure on the stock market, Hung Hau Argicultural Corporation shall disclose the following Q4-2025 Financial Statements:

1. Name of organization: Hung Hau Argicultural Corporation.

- Stock Code: SJ1
- Address: 1004A Au Co Street, Ward Phu Trung, District Tan Phu, Ho Chi Minh City
- Tel: 028. 3974 1135 – 028. 3974 1136 Fax: 028. 3974 1280
- Email: info@hunghau.vn Website: https://himex.vn

2. Content of Information Disclosure:

- Q4/2025 Financial Statements

  ☐ Separate financial statements (Listed organizations do not have subsidiaries and superior accounting units have affiliated units);

  ☒ Consolidated Financial Statements (Listed organizations have subsidiaries);

  ☐ Combined financial statements (Listed organizations have accounting units under their own accounting apparatus).

- Cases requiring explanation of reasons:

+The auditing firm issued an opinion that is not an unqualified opinion for the financial statements (for for the reviewed/ the audited financial statements)

☐ Yes ☐ No

Explanation document (if any)

☐ Yes ☐ No

+Post-tax profit in the reporting period has a difference of 5% or more before and after the audit, changes from loss to profit or vice versa (forfor the reviewed/the audited financial statements):

☐ Yes ☐ No

Explanation document (if any)

☐ Yes ☐ No

+The net profit after corporate income tax in the business performance report of the reporting period changes by 10% or more compared to the report of the same period of the previous year:

☐ Yes ☐ No

Explanation document (if any)

☐ Yes ☐ No

+The net profit after tax in the reporting period shows a loss, changing from profit in the report of the same period of the previous year to a loss in this period or vice versa

☐ Yes ☐ No

Explanation document (if any)

☐ Yes ☐ No

This information has been published on the company's website on: 30/10/2025 at the link: https://himex.vn

3. Report on transactions with a value of 35% or more of total assets in Q4/2025: None.

We hereby affirm that the information disclosed above is true and we fully assume legal responsibility for the content of the disclosed information.

Representative of the Organization
COMPANY'S LEGAL REPRESENTATIVE
(Signature, full name and seal -if any)

M.S.D.N: 0302047389 - C.T.C.P
CÔNG TY CỔ PHẦN NÔNG NGHIỆP HÙNG HẬU
Q. TÂN PHÚ - TP. HỒ CHÍ MINH

NGUYỄN HOÀNG TÂN

Attached documents:
- Q4/2025 Financial Statements;
-Explanation document.

HUNG HAU AGRICULTURAL CORPORATION

SOCIALIST REPUBLIC OF VIET NAM
Independence - Freedom - Happiness

No.: 08.2025/CV-HHA

Ho Chi Minh City, October 30, 2025

Re: Explanation of variance in Consolidated Profit After Tax in the 4th quarter of fiscal year 2025 compared to the 4th quarter of the fiscal year 2024

TO: - THE STATE SECURITIES COMMISSION OF VIETNAM

- HANOI STOCK EXCHANGE

Hung Hau Agricultural Corporation (Stock Code: SJ1) hereby provides the following explanation for the variance in the Consolidated profit after tax:

The after-tax profit in the 4th quarter of fiscal year 2025 is VND 14,100,281,856 increase 1% compared to the same period in the fiscal year 2024 (equivalent to VND 192,727,695). The primary reasons are detailed as follows:

- Net revenue in the 4th quarter of fiscal year 2025 reached VND 616,446,032,538, increase of 53% compared to the same period in 2024 (equivalent to VND 214,589,042,489), resulting in a gross profit of VND 52,703,863,688, up 78% compared to the same period in 2024 (equivalent to VND 23,075,011,892).
- Financial income decreased by VND 3,184,117,231, down 30% compared to the same period in 2024.
- Interest expenses increased by VND 5,504,123,542, up 50% compared to the same period in 2024.
- Selling expenses increased by VND 2,678,669,741, up 44% compared to the same period in 2024.
- General and administrative expenses increased by VND 4,210,361,798, up 66% compared to the same period in 2024.
- Current corporate income tax expenses increased by VND 7,851,776,132, up 413% over the same period in 2024.

The above is an explanation of the variance in profit after tax between the two reporting periods of Hung Hau Agricultural Corporation.

Best regards!

HUNG HAU AGRICULTURAL CORPORATION

GENERAL DIRECTOR

NGUYỄN HOÀNG TÂN

Recipients:

- *As above*
- *BODs*
- *Office archive*

HUNG HAU AGRICULTURAL CORPORATION

CONSOLIDATED FINANCIAL STATEMENTS

4th Quarter 2025

Ho Chi Minh City, October 24, 2025

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CONSOLIDATED BALANCE SHEET

As at Sep 30, 2025

Unit: VND

ITEMS	Code	Notes	Sep. 30, 2025	Oct. 01, 2024
A - SHORT-TERM ASSETS	**100**		**1,157,595,021,865**	**768,526,723,505**
I. Cash and cash equivalents	**110**	**3**	**27,570,485,524**	**36,103,456,196**
1. Cash	111		27,570,485,524	36,103,456,196
2. Cash equivalents	112		-	-
II. Short-term investments	**120**	**4**	**126,146,389,190**	**62,138,069,664**
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123		126,146,389,190	62,138,069,664
III. Short-term receivables	**130**		**560,333,770,884**	**273,091,558,067**
1. Short-term trade receivables	131	5	294,893,722,461	115,164,638,686
2. Short-term advances to suppliers	132	6	17,055,570,585	85,372,679,534
3. Short-term inter-company receivables	133		-	-
4. Receivables according to the progress of construction contracts	134		-	-
5. Short-term loan receivables	135	7	199,531,737,592	59,617,894,644
6. Other short-term receivables	136	8	49,251,278,294	12,936,345,203
7. Short-term provisions for doubtful debts	137	5	(398,538,048)	-
8. Shortage of assets awaiting resolution	139		-	-
IV. Inventories	**140**	**9**	**407,877,871,276**	**378,823,950,050**
1. Inventories	141		407,877,871,276	378,823,950,050
2. Provisions for devaluation of inventories	149		-	-
V. Other current assets	**150**		**35,666,504,991**	**18,369,689,528**
1. Short-term prepaid expenses	151	10	3,866,193,303	2,583,056,222
2. Deductible VAT	152		31,745,197,079	15,731,518,697
3. Taxes and other receivables from State	153	17	55,114,609	55,114,609
4. Purchase and resale of government bonds	154		-	-
5. Other current assets	155		-	-

CONSOLIDATED BALANCE SHEET

As at Sep 30, 2025

Unit: VND

ITEMS	Code	Notes	Sep. 30, 2025	Oct. 01, 2024
B - LONG-TERM ASSETS	**200**		**825,489,864,251**	**573,186,091,148**
I. Long-term receivables	**210**		**32,485,197,542**	**9,228,371,547**
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Long-term loan receivables	215		-	-
6. Other long-term receivables	216	8	32,485,197,542	9,228,371,547
7. Provision for doubtful long-term receivables	219		-	-
II. Fixed assets	**220**		**699,286,903,034**	**243,108,832,803**
1. Tangible fixed assets	221	11	481,282,158,263	141,041,346,102
- *Historical costs*	*222*		*631,052,912,175*	*273,474,181,348*
- *Accumulated depreciation*	*223*		*(149,770,753,912)*	*(132,432,835,246)*
2. Finance lease fixed assets	224	12	128,653,946,007	11,561,717,730
- *Historical costs*	*225*		*137,119,579,383*	*14,417,317,315*
- *Accumulated depreciation*	*226*		*(8,465,633,376)*	*(2,855,599,585)*
3. Intangible fixed assets	227	13	89,350,798,764	90,505,768,971
- *Historical costs*	*228*		*102,326,820,014*	*102,281,820,014*
- *Accumulated depreciation*	*229*		*(12,976,021,250)*	*(11,776,051,043)*
III. Investment properties	**230**		-	-
- *Historical costs*	*231*		-	-
- *Accumulated depreciation*	*232*		-	-
IV. Long-term assets in progress	**240**		**11,236,651,335**	**236,850,678,674**
1. Long-term work in progress	241		-	-
2. Construction in progress	242	14	11,236,651,335	236,850,678,674
IV. Long-term investments	**250**	**4**	**31,325,500,000**	**30,825,500,000**
1. Investments in subsidiaries	251		-	-
2. Investments in joint ventures and associates	252		-	-
3. Investments in other entities	253		31,325,500,000	30,825,500,000
4. Provisions for long-term financial investments	254		-	-
5. Held-to-maturity investments	255		-	-
V. Other long-term assets	**260**		**51,155,612,340**	**53,172,708,124**
1. Long-term prepaid expenses	261	10	50,401,748,617	52,757,849,436
2. Deferred income tax assets	262		389,290,937	-
3. Long-term equipment and spare parts for replacement	263		-	-
4. Other long-term assets	268		-	-
5. Goodwill	269	15	364,572,786	414,858,688
TOTAL ASSETS	**270**		**1,983,084,886,116**	**1,341,712,814,653**

CONSOLIDATED BALANCE SHEET

As at Sep 30, 2025

Unit: VND

ITEMS	Code	Notes	Sep. 30, 2025	Oct. 01, 2024
A - LIABILITIES	**300**		**1,356,908,434,023**	**979,132,174,396**
I. Short-term liabilities	**310**		**1,125,034,560,051**	**760,871,814,820**
1. Short-term trade payables	311	16	117,091,748,402	54,210,558,923
2. Short-term advances from customers	312	17	6,707,994,698	2,647,697,267
3. Taxes and other payables to State	313	18	33,803,990,103	16,897,433,745
4. Payables to employees	314		8,097,220,372	6,326,244,484
5. Short-term accrued expenses	315		185,438,577	-
6. Short-term inter-company payables	316		-	-
7. Payables according to the progress of construction contracts	317		-	-
8. Short-term unearned revenue	318		-	-
9. Other short-term payables	319	19	5,042,651,541	4,014,006,529
10. Short-term loans and finance lease liabilities	320	20	954,105,478,050	676,775,835,564
11. Provision for short term payables	321		-	-
12. Bonus and welfare fund	322		38,308	38,308
13. Price stabilization fund	323		-	-
14. Purchase and resale of government bonds	324		-	-
II. Long-term liabilities	**330**		**231,873,873,972**	**218,260,359,576**
1. Long-term trade payables	331	16	22,142,659,489	31,274,133,236
2. Long-term advances from customers	332		-	-
3. Long-term accrued expenses	333		-	-
4. Inter-company payables on working capital	334		-	-
5. Long-term inter-company payables	335		-	-
6. Long-term unearned revenues	336		-	-
7. Other long-term payables	337	19	-	58,739,857,000
8. Long-term loans and finance lease liabilities	338	20	209,731,214,483	128,155,979,807
9. Convertible bonds	339		-	-
10. Preference shares	340		-	-
11. Deferred income tax	341		-	90,389,533
12. Provision for long term payables	342		-	-
13. Scientific and technological development fund	343		-	-

CONSOLIDATED BALANCE SHEET

As at Sep 30, 2025

Unit: VND

ITEMS	Code	Notes	Sep. 30, 2025	Oct. 01, 2024
B - OWNER'S EQUITY	**400**		**626,176,452,093**	**362,580,640,257**
I. Owners' equity	**410**	**21**	**626,176,452,093**	**362,580,640,257**
1. Owners' contributed capital	411		434,727,160,000	234,851,540,000
- *Ordinary shares with voting rights*	*411a*		*434,727,160,000*	*234,851,540,000*
- *Preference shares*	*411b*		-	-
2. Share premium	412		106,116,913,960	46,428,827,960
3. Conversion options on bond	413		-	-
4. Other capital of owners	414		-	-
5. Treasury shares	415		(10,100,000)	(10,100,000)
6. Differences upon asset revaluation	416		-	-
7. Exchange differences	417		-	-
8. Development and investment funds	418		5,011,297,455	5,011,297,455
9. Enterprise reorganization assistance fund	419		-	-
10. Other equity funds	420		-	-
11. Undistributed profit after tax	421		36,155,128,301	32,747,863,205
- *Undistributed profit after tax accumulated by the end of the previous period*	*421a*		*3,550,498,914*	*1,389,350,157*
- *Undistributed profit after tax of current period*	*421b*		*32,604,629,387*	*31,358,513,048*
12. Capital expenditure funds	422		-	-
13. Non-controlling interests	429		44,176,052,377	43,551,211,637
II. Funding and other funds	**430**		-	-
1. Funding	432		-	-
2. Funds that form fixed assets	433		-	-
TOTAL SOURCES	**440**		**1,983,084,886,116**	**1,341,712,814,653**

Ho Chi Minh City, October 24, 2025

Nguyen Thi My Dieu	Lam Bich Ngoc	Nguyen Hoang Tan
Prepared by	**Chief Accountant**	**General Director**

CONSOLIDATED INCOME STATEMENT

4th Quarter 2025

Unit: VND

ITEMS	Code	Notes	4th Quarter Current year Jul. 01.2025 - Sep. 30, 2025	4th Quarter Previous year Jul. 01.2024 - Sep. 30, 2024	Accumulated amount - Oct. 01, 2024- Sep. 30, 2025	Accumulated amount - Oct. 01, 2023- Sep. 30, 2024
1. Revenues from sales and services rendered	01	23	616,578,786,338	402,053,123,750	2,415,150,856,915	1,538,505,868,891
2. Revenue deductions	02	24	132,753,800	196,133,701	1,214,035,128	580,288,833
3. Net revenues from sales and services rendered (10=01-02)	**10**		**616,446,032,538**	**401,856,990,049**	**2,413,936,821,787**	**1,537,925,580,058**
4. Costs of goods sold	11	25	563,742,168,850	372,228,138,253	2,249,770,894,383	1,417,234,461,406
5. Gross revenues from sales and services rendered (20=10-11)	**20**		**52,703,863,688**	**29,628,851,796**	**164,165,927,404**	**120,691,118,652**
6. Financial income	21	26	7,327,421,143	10,511,538,374	33,808,179,040	23,728,364,832
7. Financial expenses	22	27	16,991,429,503	12,132,346,262	65,925,533,119	53,217,858,979
In which: Interest expenses	*23*		*16,511,935,881*	*11,007,812,339*	*64,402,750,367*	*46,021,425,705*
8. Profit or loss from associates	24		-	-	-	-
9. Selling expenses	25	28	8,757,430,126	6,078,760,385	34,978,336,221	23,014,112,660
10. General administration expenses	26	29	10,608,217,297	6,397,855,499	49,264,809,089	26,705,096,697
11. Net operating profits {30=20+(21-22)-(24+25+26)}	**30**		**23,674,207,905**	**15,531,428,024**	**47,805,428,015**	**41,482,415,148**
12. Other income	31	30	25,397,974	725,740,184	2,015,372,861	1,085,771,927
13. Other expenses	32	31	74,089,087	664,285,418	858,758,923	2,899,078,068
14. Other profits (40=31-32)	**40**		**(48,691,113)**	**61,454,766**	**1,156,613,938**	**(1,813,306,141)**
15. Accounting profit before tax (50=30+40)	**50**		**23,625,516,792**	**15,592,882,790**	**48,962,041,953**	**39,669,109,007**
16. Current corporate income tax expenses	51	32	9,753,829,358	1,902,053,226	16,212,252,296	8,500,660,722
17. Deferred corporate income tax expenses	52		(228,594,422)	(216,724,597)	(479,680,470)	(204,795,925)
18. Net profit after corporate income tax (60=50-51-52)	**60**		**14,100,281,856**	**13,907,554,161**	**33,229,470,127**	**31,373,244,210**
19. Profit after tax of owners of the Comapany	*61*		*13,034,194,711*	*13,762,850,005*	*32,604,629,387*	*31,358,513,048*
20. Non-controlling interests	*62*		*1,066,087,145*	*144,704,156*	*624,840,740*	*14,731,162*

Ho Chi Minh City, October 24, 2025

Prepared by	Chief Accountant	General Director
Nguyen Thi My Dieu	Lam Bich Ngoc	Nguyen Hoang Tan

Form B 03-DN/HN
(Issued under Circular No. 202/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance)

CONSOLIDATED CASH FLOWS STATEMENT

(Under indirect method)
4th Quarter 2025

Unit: VND

ITEMS	Code	Notes	Accumulated amount - current period (From Oct. 1, 2024 to Sep. 30, 2025)	Accumulated amount - previous period (From Oct. 1, 2023 to Sep. 30, 2024)
I. Cash flows from operating activities				
1. Profit before tax	***01***		***48,962,041,953***	***39,669,109,007***
2. Adjustments for:				
- Depreciation of fixed assets and investment properties	02		24,740,801,721	15,304,312,656
- Provisions	03		398,538,048	(87,639,878)
- (Gains) / losses of unrealized exchange rate difference due to revaluation of monetary items	04		(1,152,064,448)	(1,233,757,667)
- (Profits) / losses from investing activities	05		(28,938,277,774)	(17,137,090,745)
- Interest expenses	06	27	64,402,750,367	46,021,425,705
- Other adjustments	07		-	-
3. Operating profit before movements in working capital	***08***		***108,413,789,867***	***82,536,359,078***
- (Increase) / decrease in receivables	09		(218,067,205,525)	51,742,074,337
- (Increase) / decrease in inventories	10		(29,053,921,226)	(24,905,831,729)
- Increase / (decrease) payables	11		(8,800,255,837)	75,305,232,698
- (Increase) / decrease in prepaid expenses	12		1,072,963,738	(7,494,741,288)
- (Increase) / decrease in trading securities	13		-	-
- Interest paid	14		(64,402,750,367)	(46,021,425,705)
- Corporate income tax paid	15	18	-	(11,934,472,245)
- Other receipts from operating activities	16		-	-
- Other payments on operating activities	17		-	-
Net cash generated by operating activities	***20***		***(210,837,379,350)***	***119,227,195,146***
II. Cash flows from investing activities				
1. Acquistion and construction of fixed assets and other long-term assets	21		(56,358,539,014)	(170,965,462,622)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22		1,512,974,290	1,030,169,555
3. Cash outlow for lending, buying debt instruments of other entities	23		(477,355,159,811)	(58,033,410,022)
4. Cash recovered from lending, selling debt instruments of other entities	24		270,100,997,337	34,016,721,796
5. Equity investments in other entities	25		(500,000,000)	-
6. Proceeds from equity investment in other entities	26		-	900,000,000
7. Interest earned, dividends and profits received	27		6,952,081,562	15,560,223,961
Net cash (used in) investing activities	***30***		***(255,647,645,636)***	***(177,491,757,332)***

CONSOLIDATED CASH FLOWS STATEMENT

(Under indirect method)
4th Quarter 2025

Unit: VND

ITEMS	Code	Notes	Accumulated amount - current period (From Oct. 1, 2024 to Sep. 30, 2025)	Accumulated amount - previous period (From Oct. 1, 2023 to Sep. 30, 2024)
III. Cash flows from financing activities				
1. Proceeds from issuing of shares and receipt from contributions of the owners	31		259,563,706,000	-
2. Repayment of contributions to owners, repurchase of stock issued	32		-	-
3. Proceeds from borrowings	33		2,018,622,970,629	1,474,093,464,270
4. Payment of loan principal	34		(1,763,862,304,332)	(1,378,673,508,771)
5. Payments of finance lease principal	35		(28,611,547,297)	(3,780,957,749)
6. Dividends and profits paid to owners	36		(28,303,634,715)	(11,707,331,200)
Net cash generated by financing activities	***40***		***457,409,190,285***	***79,931,666,550***
Net cash flows during the period	**50**		**(9,075,834,701)**	**21,667,104,364**
Cash and cash equivalents at the beginning of the period	**60**	**3**	**36,103,456,196**	**14,409,000,271**
Effects of changes in foreign exchange rates	61		542,864,029	27,351,561
Cash and cash equivalents at the end of the period	**70**		**27,570,485,524**	**36,103,456,196**

Ho Chi Minh City, October 24, 2025

Nguyen Thi My Dieu	Lam Bich Ngoc	Nguyen Hoang Tan
Prepred by	Chief Accountant	General Director

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
4th Quarter 2025

1 CHARACTERISTICS OF BUSINESS ACTIVITIES

Form of ownership

Hung Hau Agricultural Corporation (hereinafter referred to as "the Company"), formerly known as Seafood Joint Stock Company No 1. The Company operates under the Business Registration Certificate no. 0302047389 first registration on July 10, 2000, issued by the Department of Planning and Investment of Ho Chi Minh City.

During its operation, the Company has been granted additional the Business Registration Certificates thirty two (32) times by the Department of Planning and Investment of Ho Chi Minh City. The recent amendment (the thirty two, on April 19, 2025) was regarding the change of the address of the head office and the contact address of the Company's legal representative.

Charter capital according to Business Registration Certificate:	434,727,160,000 VND
Par value of shares:	10,000 VND
Total number of shares:	43,472,716 shares

Headquarter
Address: 1004A Au Co Street, Tan Phu Ward, Ho Chi Minh City
Phone: (84 - 28) 3974 1135
Fax: (84 - 28) 3974 1280
Tax code: 0302047389

Business fields: Manufacture - Trading - Service.

Business lines
The Company's main business lines are as follows:
- Producing, processing aquatic products;
- Direct import and export of aquatic products, agricultural products, livestock products and other goods, machinery and equipment, materials, chemicals, technology products;
- Producing and processing agricultural products;
- Producing and processing of livestock products;
- Trade in agricultural and forestry raw materials (except wood, bamboo, cork) and live animals;
- Trade in foods.
- ...

Normal production and business cycle:
The Company's normal operating cycle is carried out within a period of no more than 12 months.

Business structure
List of consolidated subsidiaries and associates:

Name	Address	Voting rights rate	Contribution rate	Business lines
Subsidiaries:				
Hung Hau Fishery Co., Ltd.	45D / TB, National Highway 54, Tan Binh Hamlet, Lai Vung Commune, Dong Thap	65.00%	100.00%	Processing and preserving of fisheries and fishery products ...

Name	Address	Voting rights rate	Contribution rate	Business lines
Happyfood Vietnam Limited Company	Lot CVI-2, Area C, Sa Dec Industrial Park, Sa Dec Ward, Dong Thap	54.06%	54.06%	Processing and preserving of fruit and vegetables; Processing and preserving of fisheries, ...

2 ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING

2.1 Accounting period

The Company's fiscal year begins on October 01 and ends on September 30 of the following year.

2.2 Currency unit

The accounting currency unit is Vietnam Dong (VND).

2.3 Accounting system

The Company applies Vietnamese Enterprise Accounting system issued under the Circular no.200/2014/TT-BTC dated December 22, 2014, the Circular no.53/2016/TT-BTC dated March 21, 2016 amending and supplementing Circular no. 200/2014/2014/TT-BTC as well as accounting standards issued by the Ministry of Finance.

The Company applies Circular no. 202/2014/TT-BTC dated December 22, 2014 in preparing and presenting consolidated financial statements.

2.4 Declaration on compliance with Accounting Standards and Accounting System

The Board of General Directors ensure to follow all the requirements of the current Vietnamese Accounting standards and Vietnamese Enterprise Accounting system in preparing cosolidated financial statement.

2.5 Basis of consolidation

Subsidiaries

A subsidiary is an entity controlled by the Parent Company. Control exists when the Parent Company has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. The financial statements of the subsidiary are included in the consolidated financial statements from the date that control commences until the date that control ceases.

The consolidated financial statements of the subsidiaries are prepared for the same accounting year and applied accounting policies consistently with the policies adopted by the parent company. Accounting policies have been changed where necessary to ensure consistency with the policies adopted by the Company.

Joint venture, associate

Associates are entities over whose financial and operating policies the Company has significant influence, but not control. Joint ventures are entities over whose activities the Company has joint control, established by contractual arrangement and requiring unanimous consent for strategic financial and operating decisions. Associates and joint ventures are accounted for under the equity method in the financial statements.

The investment is accounted for using the equity method from the date the investee becomes a joint venture or associate. On acquisition of the investment, the difference between the cost of the investment and the investor's interest in the fair value of the identifiable net assets of the investee is accounted for as follows:

a. Goodwill on acquisitions of investments in associates is included in the book value of the investments. The Company does not amortise this goodwill.

b. The difference between the investor's ownership in the fair value of the investee's identifiable net assets and the cost of the investment is immediately recognized as income when determining the investor's ownership in the results of operations of the joint venture or associate in accordance with the period of purchase of the investment.

c. Adjustments to the investor's share of the results of operations of the joint venture or associate after the acquisition date must be made, for example, for impairment of fixed assets or depreciation of fixed assets based on the fair value of the fixed assets at the acquisition date.

Under the equity method, investments in associates are carried in the consolidated balance sheet at cost plus the Company's proportionate share of the Company's share of the associate's net assets. The consolidated income statement reflects the Company's proportionate share of the associate's results of operations. When items are recognized directly in the associate's equity accounts, the Company recognizes its proportionate share, as appropriate, in the Company's respective equity accounts.

The financial statements of the associates are prepared for the same accounting year and applied accounting policies consistently with the policies adopted by the parent company. Accounting policies have been changed where necessary to ensure consistency with the policies adopted by the Company.

Transactions eliminated on consolidation

Internal balances and all income and expenses arising from internal transactions are eliminated when preparing consolidated financial statements. Unrealized profits arising from internal transactions that are included in the value of assets (such as inventories, fixed assets, etc.) must be completely eliminated.

Unrealized losses arising from intragroup transactions are eliminated unless the cost is unrealizable. Unrealized gains arising from intragroup transactions with equity-accounted investees are eliminated against the investment in respect of interests in investees.

2.6 Basis of preparation financial statements

The consolidated financial statements are presented in Vietnamese Dong (VND), hisorical cost principle, and prepared in Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and statutory requirements.

2.7 Estimates

The preparation of consolidated financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires the Board of General Directors 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 reporting period. Actual results may differ from those estimates.

2.8 Cash and cash equivalents

Cash includes cash on hand, cash in transit and demand deposits.

Cash equivalents are short-term investments (for a period not exceeding 3 months) that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value.

2.9 Principles of recognition of trade receivables and other receivables

Receivables are trade receivables, advances to suppliers or receivables from other entities. Receivables are stated at book value less provision for doubtful debts when preparing consolidated financial statements, and are classified as:

- Having maturity not exceeding 1 year are classified as short - term assets.
- Having maturity exceeding 1 year are classified as long - term assets.

Provision for doubtful debts represents the estimated loss value of receivables that are likely to be uncollectible or insolvent at the date of preparing the consolidated financial statements.

2.10 Accounting policies for inventories

Principles of inventory valuation

Inventories are recorded at original cost. Cost of inventories comprises purchase costs, processing costs and other directly relevant costs that have been incurred in bringing the inventories to their present location and condition.

Where the net realizable value is lower than cost, inventories should be measured at the net realizable value.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to sell them.

Cost of inventories at the end of the period are determined in accordance with method: weighted average.

Method of recording inventories: perpetual method.

Provision for devaluation of inventories: Provision for devaluation of inventories is made at the end of the period as the difference between the original cost of inventories greater than their net realizable value.

2.11 Recording and depreciation of tangible fixed assets

Method of recording and depreciation of tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Cost of a tangible fixed asset is the amount of all expenses paid by the Company to acquire an asset at the time the asset is put into operation for its intended use.

The costs incurred after the initial recognition is only recorded an increase in the price of the fixed asset if these cost are sure to increase the economic benefits in the due to the use of that property. These costs do not satisfy the above conditions are recognized as an expense in the period.

When a fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain/(loss) arisen are posted into the income or the expenses during the period.

Depreciation method of tangible fixed assets: Tangible fixed assets are depreciated according to the straight line method based on the estimated useful time as follows:

Type of fixed assets	Years
- Buildings, structures	10 - 50 years
- Machines and equipment	03 - 20 years
- Means of transportations	04 - 08 years
- Equipment and management tools	03 - 08 years

2.12 Finance lease fixed assets

Leases asset is classified as finance lease if mostly the risks and rewards associated with ownership of the asset are with the lessee. Finance lease fixed assets are stated at cost less accumulated depreciation. The cost of a finance lease fixed asset is the lower of the fair value of the leased asset at the beginning of the lease agreement and the present value of the minimum lease payments. The discount rate used to calculate the present value of the minimum lease payment for the lease agreement is the interest rate implied in the lease agreement or the rate stated in the agreement. In case it is not possible to determine the implicit interest rate in the lease agreement, use the loan interest rate at the beginning of the lease.

Finance lease fixed asset are depreciated on a straight-line basis over their estimated useful time. In the unlikely event that the Company will acquire title to the assets at the end of the lease time, the fixed assets will be depreciated over the shorter of the lease time and the estimated useful time. Depreciation years of finance lease fixed asset are as follows:

Type of fixed assets	Years
- Machines and equipment	07 - 15 years
- Means of transportations	08 years

2.13 Intangible fixed assets

Land use rights

Land use rights are all actual expenses spent by the Company directly related to the land to be used, including: money spent to acquire land use rights, expenses for compensation and site clearance, ground leveling, registration fees... Land use rights with indefinite are not depreciated.

Land use rights are the land rent that the Company pays once for many years and are granted a land use right certificate. The leased land use rights are depreciated over the land lease term (from 32 to 44 years).

Computer software

Computer software is all expenses that the Company has spent up to the time of putting the software into use. Computer software is depreciated from 05 to 08 years.

2.14 Construction in progress

Construction in progress reflect costs directly related to the construction of the factory and the installation of unfinished machinery and equipment and not yet installed. Assets in the process of construction in progress and installation are not depreciated.

2.15 Financial investment

Investments held to maturity

Investments held to maturity include investments that the Company has the intention and ability to hold to maturity, including: term deposits with banks (including all kinds of promissory notes, treasury bills), bonds, preferred shares that the issuer is requited to re-buy them at a certain time in the future; loans held to maturity for the purpose of earning interest periodically and other investments held to maturity.

Investments held to maturity are recognized beginning on the date of purchase and are initially measured at the purchase price and expenses related to the investments purchase. Interest income from investments held to maturity after the purchase date is recognized in the income statement on an accrual basis. Interest income earned before the holding company is deducted from the original cost at the time of purchase.

Held-to-maturity investments are measured at cost less provisions for doubtful investments.

Provisions for held-to-maturity investments are made in accordance with current accounting regulations.

Investments in associates

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

Equity investments in other entitiesc

Equity investments in other entities represent the Comapany'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 of such investments.

2.16 Borrowing costs

Borrowing costs are recognized as an expense during the period. Where borrowing costs are directly related to the investment in construction or production of unfinished assets that require a sufficiently long period (more than 12 months), before they can be put into use for the predetermined purpose or sold. This borrowing cost is capitalized.

For general loans which are used for investment in construction or production of unfinished assets, the capitalized borrowing cost is determined to the capitalization rate to weighted average accumulated cost for the investment in capital construction or production of that asset. The capitalization rate is calculated using the weighted average interest rate on outstanding loans for the period, excluding separate loans for the purpose of forming a specific asset.

2.17 Method of allocating of prepaid expenses

Prepaid expenses related to the current fiscal year are recorded as operating expenses in the fiscal year.

The calculation and allocation of prepaid expenses to operating expenses for each accounting period must be based on nature and extent of each type of expenses to select appropriate method and criteria.

2.18 Recognizing of payables and others payables

Trade payables, advances from customers, other payables and loans at the reporting date, if:

- Having maturity not exceeding 1 year are classified as short - term liabilities;
- Having maturity exceeding 1 year are classified as long - term liabilities.

2.19 Owner's capital

Contributed capital

Capital contribution is stated at actually contributed capital of shareholders.

Share capital surplus

Share capital surplus is recorded according to the difference between the issue price and the par value of shares when initially issued, additional issues, the difference between the reissue price and the book value of treasury shares and the structure of shares capital portion of the convertible bond upon maturity. Direct costs related to the issuance of additional shares and re-issuance of treasury shares are recorded as a decrease in share capital surplus.

Other capital

Other capital is formed from additions from business results, reassessment of assets and the remaining value between the fair value of donated, donated or sponsored assets after deducting taxes payable (if any) related to these assets.

Treasury shares

When repurchasing shares issued by the Company, the payment, including transaction-related expenses, is recorded as treasury shares and is reflected as a deduction in equity. When re-issuing, the difference between the re-issue price and the book price of treasury shares is recorded in the item "Share capital surplus".

2.20 Profit distribution

Profit after corporate income tax is distributed to shareholders after funds have been appropriated according to the Company's Charter as well as legal regulations and approved by the General Meeting of Shareholders.

The distribution of profits to shareholders takes into account non-monetary items in undistributed after-tax profits that may affect cash flow and the ability to pay dividends such as interest due to asset revaluation. Contribute capital and profits due to revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recorded as liabilities when approved by the General Meeting of Shareholders.

2.21 Revenue and income recognition

Revenue from sale of goods

Revenue from sale of goods should be recognised when all the following conditions have been satisfied:

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement as a neither owner nor effective control over the goods sold;
- The amount of revenue can be measured reliably. When the contract prescribes that the buyer is entitled to return the service purchased under specific conditions, the enterprise may record revenue only when those specific conditions no longer exist and the buyer is not entitled to return the service provided (except where the customer has the right to return the goods in exchange for other goods or services);
- The economic benefits associated with the transaction of goods sold have flown or will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction of goods sold can be measured reliably.

Revenue from rendering of services

Revenue from rendering of services should be recognised when all the following conditions have been satisfied:

- The amount of revenue can be measured reliably. When the contract prescribes that the buyer is entitled to return the service purchased under specific conditions, the enterprise may record revenue only when those specific conditions no longer exist and the buyer is not entitled to return the service provided;
- It is probable that the economic benefits associated with the transaction will flow to the entity;
- The stage of completion of the transaction at the balance sheet date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Where the service provision transaction is carried out over many accounting periods, turnover recognized in the accounting period shall be determined as a percentage of the completed work portion at the balance sheet date.

Interest

Interests recognized on the basis of the actual time and interest rates in each period.

2.22 Borrowing costs

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

Borrowing costs are recognized as an expense during the period. Where borrowing costs are directly related to the investment in construction or production of unfinished assets that require a sufficiently long period (more than 12 months), before they can be put into use for the predetermined purpose or sold. This borrowing cost is capitalized. For specific loans for the construction of fixed assets and investment real estate, interest is capitalized even if the construction period is less than 12 months. Income arising from temporary investment of loans is recorded as a reduction in the historical cost of related fixed assets.

For general loans which are used for investment in construction or production of unfinished assets, the capitalized borrowing cost is determined to the capitalization rate to weighted average accumulated cost for the investment in capital construction or production of that asset. The capitalization rate is calculated using the weighted average interest rate on outstanding loans for the period, excluding separate loans for the purpose of forming a specific asset.

2.23 Costs

Costs are amounts reducing economic benefits, recorded at the time the transaction arises or shall be likely to arise in the future regardless of spending money or not.

Costs and revenues set up by it must be recorded simultaneously on the principle of conformity. In case, conformity principles may conflict with the precautionary principle, costs are recorded based on the nature and the accounting Standards to ensure transactions give true and fair view.

2.24 Corporate income taxes

Current corporate income tax

Current income tax is calculated based on taxable income and tax rate for the year. Taxable income is different from accounting profit presented on the Income Statement due to adjustments to non-taxable income or non-deductible expenses and losses carried forward.

Deferred corporate income tax

Deferred income tax is determined on temporary differences between the book values and the tax base of assets and liabilities for financial reporting purposes. Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred income tax assets are recognized only when it is probable that taxable profits will be available in the future against which these deductible temporary differences can be used.

2.25 Related parties

The party is considered as related party if one party has capacity to control or has significant impact to other party in the decision of financial and operation activities. All parties are recognized as related parties if having the same control or significant impact.

In the review of related parties, nature of the relationship is considered more than legal form.

2.26 Segment reporting

Business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

Segment information is prepared in conformity with the accounting policies adopted for preparing and presenting the consolidated financial statements.

Unit: VND

3 **Cash and cash equivalents**	Sep. 30, 2025	Oct. 01, 2024
Cash on hand	3,478,190,741	1,681,171,232
Cash in bank	24,092,294,783	34,422,284,964
Total	**27,570,485,524**	**36,103,456,196**

4 Financial investments

Held to maturity investments

	Sep. 30, 2025		Oct. 01, 2024	
	Historical cost	Book value	Historical cost	Book value
Short-term	**126,146,389,190**	**126,146,389,190**	**62,138,069,664**	**62,138,069,664**
Term deposits used to secure loans	97,340,000,000	97,340,000,000	34,170,000,000	34,170,000,000
Term deposits with original terms of more than 3 months	28,806,389,190	28,806,389,190	27,968,069,664	27,968,069,664
Total	**126,146,389,190**	**126,146,389,190**	**62,138,069,664**	**62,138,069,664**

4 Financial investments

	Sep. 30, 2025 VND			Oct. 01, 2024 VND	
	Voting rights ratio	Historical cost	Fair value	Voting rights ratio	Historical cost	Fair value
Long term		**31,325,500,000**			**30,825,500,000**	
Investments in other entities		**31,325,500,000**			**30,825,500,000**	
Nam Can Seaproducts Import Export Joint Stock Company (15,952 Shares)		159,520,000	159,520,000		159,520,000	159,520,000
Seafood Packaging Joint Stock Company (6,598 Shares)		65,980,000	(*)		65,980,000	(*)
Hung Hau Foods JSC.	17%	30,600,000,000	(*)	17%	30,600,000,000	(*)
Vietnam Union Nut Company		500,000,000			-	
Total		**31,325,500,000**			**30,825,500,000**	

(*) As at Oct. 01, 2024 and Jun. 30, 2025, the Company was unable to determine the fair value of these investments due to these companies have not had their shares listed on a stock exchange yet; therefore, the fair value has not been presented on the notes to the financial statements yet.

5 Trade receivables

Short-term trade receivables

	Sep. 30, 2025		Oct. 01, 2024	
	Amount	Provision	Amount	Provision
Third party	**166,347,238,357**	**(398,538,048)**	**59,473,436,405**	
Ralated parties	**128,546,484,104**	-	**55,691,202,281**	-
Hung Hau Foods JSC.	54,120,203,158	-	26,328,435,489	-
Hung Hau Distribution Co., Ltd.	13,032,618,281	-	13,031,413,656	-
Hung Hau Development Corporation	6,777,387,058	-	5,884,407,080	-
Hung Hau Education Corporation	1,671,600,000	-	1,520,400,000	-
Van Hien University	52,944,675,607	-	8,771,277,828	-
Hung Hau Vegetable Co., Ltd.	-	-	155,268,228	-
Total	**294,893,722,461**	**(398,538,048)**	**115,164,638,686**	-

6 Advances to suppliers

	Sep. 30, 2025	Oct. 01, 2024
Third party	**17,055,570,585**	**85,372,679,534**
Ralated parties	-	-
Total	**17,055,570,585**	**85,372,679,534**

7 Loan receivables

	Sep. 30, 2025		Oct. 01, 2024	
	Amount	Provision	Amount	Provision
Short-term loan receivables				
Third party	**10,887,614,072**	-	**17,462,894,644**	-
Ralated parties	**188,644,123,520**	-	**42,155,000,000**	-
Hung Hau Foods JSC.	43,111,000,000	-	42,155,000,000	-
Hung Hau Development Corporation	145,533,123,520	-	-	-
Total	**199,531,737,592**	-	**59,617,894,644**	-

8 Other receivables

	Sep. 30, 2025		Oct. 01, 2024	
Short-term other receivables	Amount	Provision	Amount	Provision
Third party	**21,541,847,887**	-	**9,742,869,603**	-
Advances	235,224,528	-	1,392,748,873	-
Short-term deposits, mortgages	5,142,000,000	-	163,005,960	-
Interest on accrued deposits	2,596,338,741	-	1,291,623,763	-
Interest receivable	1,778,498,901	-	3,000,857,680	-
Others	11,789,785,717	-	3,894,633,327	-
Ralated parties	**27,709,430,407**	-	**3,193,475,600**	-
Hung Hau Foods JSC.	9,985,774,011	-	2,693,475,600	-
Hung Hau Development Corporation	17,223,656,396	-	-	-
Hung Hau Heart Foundation	500,000,000	-	500,000,000	-
Total	**49,251,278,294**	-	**12,936,345,203**	-

	Sep. 30, 2025		Oct. 01, 2024	
Long-term other receivables	Amount	Provision	Amount	Provision
Financial leasing deposit	22,098,238,000	-	8,468,826,000	-
Other long-term deposit	64,835,000	-	64,835,000	-
VAT on financial lease assets	10,322,124,542	-	669,685,547	-
Others	-	-	25,025,000	-
Total	**32,485,197,542**	-	**9,228,371,547**	-

9 Inventories

	Sep. 30, 2025		Oct. 01, 2024	
	Cost	Provision	Cost	Provision
Raw materials	11,073,743,933	-	1,844,758,357	-
Tools and supplies	3,524,735,446	-	2,351,064,159	-
Work in progress	1,894,157,803	-	1,355,880,650	-
Finished goods	389,306,197,097	-	371,406,444,040	-
Goods	335,010,111	-	12,902,039	-
Consignments	1,744,026,886	-	1,852,900,805	-
Total	**407,877,871,276**	**-**	**378,823,950,050**	**-**

10 Prepaid expense

Short-term prepaid expense	**Sep. 30, 2025**	**Oct. 01, 2024**
Land rental	1,515,965,706	1,315,266,746
Insurance costs	451,538,985	324,585,383
Tools and supplies	1,451,969,292	245,568,450
Infrastructure usage fee	245,945,155	211,159,810
Repair costs	20,690,834	64,791,665
Others	180,083,331	421,684,168
Total	**3,866,193,303**	**2,583,056,222**

Long-term prepaid expense	**Sep. 30, 2025**	**Oct. 01, 2024**
Land rental	37,747,704,115	39,274,895,365
Repair costs	7,807,092,841	11,412,693,415
Tools and supplies	4,566,167,370	2,070,260,656
Others	280,784,291	-
Total	**50,401,748,617**	**52,757,849,436**

11 Tangible fixed assets

Unit: VND

	Buildings, structures	Machinery, equipment	Means of transportation	Office equipment and furniture	Other tangible fixed assets	Total
Historical cost						
As at Oct. 01, 2024	167,014,886,890	96,878,713,525	6,357,785,955	3,222,794,978	-	273,474,181,348
Purchasing in the period	-	11,643,826,964	590,000,000	119,337,049	698,860,884	13,052,024,897
Basic construction investment completed	230,678,117,151	115,858,897,239	-	-	-	346,537,014,390
Disposals	-	(2,010,308,460)	-	-	-	(2,010,308,460)
As at Sep. 30, 2025	**397,693,004,041**	**222,371,129,268**	**6,947,785,955**	**3,342,132,027**	**698,860,884**	**631,052,912,175**
Accumulated depreciation						
As at Oct. 01, 2024	49,230,923,971	75,893,818,987	5,132,578,111	2,175,514,177	-	132,432,835,246
Depreciation in period	8,139,238,149	9,252,927,040	292,546,956	172,316,446	23,483,230	17,880,511,821
Disposals	-	(542,593,155)	-	-	-	(542,593,155)
As at Sep. 30, 2025	**57,370,162,120**	**84,604,152,872**	**5,425,125,067**	**2,347,830,623**	**23,483,230**	**149,770,753,912**
Net book value						
As at Oct. 01, 2024	117,783,962,919	20,984,894,538	1,225,207,844	1,047,280,801	-	141,041,346,102
As at Sep. 30, 2025	**340,322,841,921**	**137,766,976,396**	**1,522,660,888**	**994,301,404**	**675,377,654**	**481,282,158,263**

12 Finance lease fixed assets

	Buildings, structures	Machinery, equipment	Means of transportation	Office equipment and furniture	Other tangible fixed assets	Total
Historical cost						
As at Oct. 01, 2024	-	12,928,962,428	1,488,354,887	-	-	14,417,317,315
Finance lease in the period	-	121,740,626,234	961,635,834	-	-	122,702,262,068
As at Sep. 30, 2025	**-**	**134,669,588,662**	**2,449,990,721**	**-**	**-**	**137,119,579,383**

	Buildings, structures	Machinery, equipment	Means of transportation	Office equipment and furniture	Other tangible fixed assets	Total
Accumulated depreciation						
As at Oct. 01, 2024	-	2,716,066,321	139,533,264	-	-	2,855,599,585
Depreciation in period	-	5,306,693,132	303,340,659	-	-	5,610,033,791
As at Sep. 30, 2025	**-**	**8,022,759,453**	**442,873,923**	**-**	**-**	**8,465,633,376**
Net book value						
As at Oct. 01, 2024	-	10,212,896,107	1,348,821,623	-	-	11,561,717,730
As at Sep. 30, 2025	**-**	**126,646,829,209**	**2,007,116,798**	**-**	**-**	**128,653,946,007**

13 Intangible fixed assets

	Land use rights	Copyright, Patent	Trademark, trade name	Computer software	Other intangible fixed assets	Total
Historical cost						
As at Oct. 01, 2024	101,888,720,014	-	-	393,100,000	-	102,281,820,014
Mua trong năm	-	-	-	45,000,000	-	45,000,000
As at Sep. 30, 2025	**101,888,720,014**	**-**	**-**	**438,100,000**	**-**	**102,326,820,014**
Accumulated ammortisation						
As at Oct. 01, 2024	11,421,207,112	-	-	354,843,931	-	11,776,051,043
Depreciation in period	1,184,671,824	-	-	15,298,383	-	1,199,970,207
As at Sep. 30, 2025	**12,605,878,936**	**-**	**-**	**370,142,314**	**-**	**12,976,021,250**
Net book value						
As at Oct. 01, 2024	90,467,512,902	-	-	38,256,069	-	90,505,768,971
As at Sep. 30, 2025	**89,282,841,078**	**-**	**-**	**67,957,686**	**-**	**89,350,798,764**

14 Construction in progress

	Sep. 30, 2025	Oct. 01, 2024
SJ1 Plaza commercial center and luxury apartment project	1,878,034,091	1,878,034,091
Cost of building Happyfood Vietnam factory	3,939,634,950	230,101,175,665
Others	5,418,982,294	4,871,468,918
Total	**11,236,651,335**	**236,850,678,674**

15 Goodwill

	Happyfood Vietnam Limited Company
Historical cost	
As at Oct. 01, 2024	502,859,016
As at Jun. 30, 2025	**502,859,016**
Allocated amount	
As at Oct. 01, 2024	88,000,328
Allocation in the period	50,285,902
As at Jun. 30, 2025	**138,286,230**
Net book value	
As at Oct. 01, 2024	414,858,688
As at Jun. 30, 2025	**364,572,786**

16 Trade payables

Short-term trade payables	Sep. 30, 2025		Oct. 01, 2024	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Third party	**115,880,306,269**	**115,880,306,269**	**37,521,059,271**	**37,521,059,271**
Ralated parties	**1,211,442,133**	**1,211,442,133**	**16,689,499,652**	**16,689,499,652**
Hung Hau Foods JSC.	1,197,105,000	1,197,105,000	16,504,248,170	16,504,248,170
Hung Hau Vegetable Co., Ltd.	8,499,383	8,499,383	185,251,482	185,251,482
Hung Hau Petroleum Co., Ltd.	5,837,750	5,837,750	-	-
Total	**117,091,748,402**	**117,091,748,402**	**54,210,558,923**	**54,210,558,923**

Long-term trade payables	Sep. 30, 2025		Oct. 01, 2024	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Third party	**22,142,659,489**	**22,142,659,489**	**31,274,133,236**	**31,274,133,236**
Ralated parties	-	-	-	-
Total	**22,142,659,489**	**22,142,659,489**	**31,274,133,236**	**31,274,133,236**

17 Advances from customers

Short-term advances from customers	Sep. 30, 2025	Oct. 01, 2024
Third party	**6,707,994,698**	**2,647,697,267**
Ralated parties	-	-
Total	**6,707,994,698**	**2,647,697,267**

18 Taxes and other receivables from/payables to the State

Item	Oct. 01, 2024	Payable	Paid	Sep. 30, 2025
VAT on domestic goods	(55,114,609)	-	-	(55,114,609)
VAT on imported goods	-	6,707,458,828	6,699,991,328	7,467,500
Corporate income tax	10,519,359,211	16,212,252,296	-	26,731,611,507
Personal income tax	1,694,839,090	3,329,122,893	3,058,490,770	1,965,471,213
Natural resource consumption tax	15,548,160	72,055,680	80,449,280	7,154,560
Land rental	4,667,687,284	5,212,666,272	4,788,068,233	5,092,285,323
Other taxes	-	9,000,000	9,000,000	-
Total	**16,842,319,136**	**31,542,555,969**	**14,635,999,611**	**33,748,875,494**

19 Other payables

Short-term payables	**Sep. 30, 2025**	**Oct. 01, 2024**
Third party	**5,029,691,541**	**3,996,046,529**
Trade union fund	2,093,548,821	1,917,416,611
Social insurance, health insurance and unemployment insurance	2,287,611,427	1,268,414,460
Dividends payables for shareholders	225,822,215	178,796,400
Others	422,709,078	631,419,058
Related parties	**12,960,000**	**17,960,000**
Hung Hau Heart Foundation	-	5,000,000
Hung Hau Development Corporation	12,960,000	12,960,000
Total	**5,042,651,541**	**4,014,006,529**

Long-term payables	**Sep. 30, 2025**	**Oct. 01, 2024**
Third party	-	-
Related parties	-	**58,739,857,000**
Hung Hau Development Corporation	-	58,739,857,000
Total	-	**58,739,857,000**

20 Loans and finance lease liabilities

Short-term loans and finance lease liabilities	**Sep. 30, 2025**	**Oct. 01, 2024**
Short-term loans	**923,240,424,475**	**634,363,910,140**
UOB Vietnam Limited	95,922,431,348	22,981,213,619
Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)	356,440,746,174	245,839,300,000
Asia Commercial Bank (ACB)	-	15,358,390,815
Vietnam Bank For Agriculture and Rural Development (Agribank)	95,158,781,743	93,201,627,000
Bank for Investment & Development Vietnam (BIDV)	249,605,420,318	221,571,378,706
Hua Nan Commercial Bank (Hua Nan Bank)	46,133,935,055	35,412,000,000
Woori Bank Vietnam Limited	79,979,109,837	-
Current portion of long-term debt	**30,865,053,575**	**42,411,925,424**
Vietnam Bank For Agriculture and Rural Development (Agribank)	15,495,466,002	31,211,232,000
Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)	2,950,038,000	7,766,366,000
Vietnam International Leasing Company	11,794,549,569	2,184,327,420
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry And Trade - Ho Chi Minh Branch	625,000,004	1,250,000,004
Total	**954,105,478,050**	**676,775,835,564**

Long-term loans and finance lease liabilities	**Sep. 30, 2025**	**Oct. 01, 2024**
Vietnam Bank For Agriculture and Rural Development (Agribank)	103,401,677,998	116,197,144,000
Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)	4,629,562,000	7,579,600,000
Vietnam International Leasing Company	100,137,474,498	2,191,735,816
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry And Trade - Ho Chi Minh Branch	1,562,499,987	2,187,499,991
Total	**209,731,214,483**	**128,155,979,807**

Details of movements in the period:

		Oct. 01, 2024		In period		Sep. 30, 2025	
		Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off
a.	**Short-term**	**676,775,835,564**	**676,775,835,564**	**2,055,467,856,299**	**1,778,138,213,813**	**954,105,478,050**	**954,105,478,050**
	Short-term borrowings	**634,363,910,140**	**634,363,910,140**	**2,017,362,698,543**	**1,728,486,184,208**	**923,240,424,475**	**923,240,424,475**
	UOB Vietnam Limited	22,981,213,615	22,981,213,615	263,500,024,038	190,558,806,305	95,922,431,348	95,922,431,348
	Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)	245,839,300,000	245,839,300,000	736,131,746,174	625,530,300,000	356,440,746,174	356,440,746,174
	Asia Commercial Bank (ACB)	15,358,390,815	15,358,390,815	22,732,630,000	38,091,020,815	-	-
	Vietnam Bank For Agriculture and Rural Development (Agribank)	93,201,627,000	93,201,627,000	206,136,421,033	204,179,266,290	95,158,781,743	95,158,781,743
	Bank for Investment & Development Vietnam (BIDV)	221,571,378,710	221,571,378,710	532,635,610,100	504,601,568,492	249,605,420,318	249,605,420,318
	Hua Nan Commercial Bank (Hua Nan Bank)	35,412,000,000	35,412,000,000	96,247,157,361	85,525,222,306	46,133,935,055	46,133,935,055
	Woori Bank Vietnam Limited	-	-	159,979,109,837	80,000,000,000	79,979,109,837	79,979,109,837
b.	**Current portion of long-term deb**	**42,411,925,424**	**42,411,925,424**	**38,105,157,756**	**49,652,029,605**	**30,865,053,575**	**30,865,053,575**
	Vietnam Bank For Agriculture and Rural Development (Agribank)	31,211,232,004	31,211,232,004	15,495,466,002	31,211,232,004	15,495,466,002	15,495,466,002
	Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)	7,766,366,000	7,766,366,000	2,950,038,000	7,766,366,000	2,950,038,000	2,950,038,000
	Vietnam International Leasing Company	2,184,327,416	2,184,327,416	19,034,653,750	9,424,431,597	11,794,549,569	11,794,549,569
	Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry And Trade - Ho Chi Minh Branch	1,250,000,004	1,250,000,004	625,000,004	1,250,000,004	625,000,004	625,000,004

Details of movements in the period:

		Oct. 01, 2024		In period		Sep. 30, 2025	
		Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off
c.	**Long-term**	**128,155,979,807**	**128,155,979,807**	**137,617,508,124**	**56,042,273,448**	**209,731,214,483**	**209,731,214,483**
	Vietnam Bank For Agriculture and Rural Development (Agribank)	116,197,143,996	116,197,143,996	2,700,000,000	15,495,465,998	103,401,677,998	103,401,677,998
	Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)	7,579,600,000	7,579,600,000	-	2,950,038,000	4,629,562,000	4,629,562,000
	Vietnam International Leasing Company	2,191,735,820	2,191,735,820	134,917,508,124	36,971,769,446	100,137,474,498	100,137,474,498
	Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry And Trade - Ho Chi Minh Branch	2,187,499,991	2,187,499,991	-	625,000,004	1,562,499,987	1,562,499,987
	Total	**804,931,815,371**	**804,931,815,371**	**2,193,085,364,423**	**1,834,180,487,261**	**1,163,836,692,533**	**1,163,836,692,533**

21 Owners' equity

a. Change in owners' equity

Unit: VND

	Owners' contributed capital	Share premium	Treasury shares	Development and investment funds	Undistributed profit after tax	Non-controlling interests	Total
As at Oct. 01, 2023	**234,851,540,000**	**46,428,827,960**	**(10,100,000)**	**5,011,297,455**	**13,383,008,535**	**30,421,099,975**	**330,085,673,925**
Profit of the previous year	-	-	-	-	31,358,513,048	14,731,162	31,373,244,210
Increase/(decrease) due to change in proportion of subsidiary that take control	-	-	-	-	69,819,500	(69,819,500)	-
Capital increase during the year	-	-	-	-	-	13,185,200,000	13,185,200,000
Profit distribution	-	-	-	-	(11,742,072,000)	-	(11,742,072,000)
Board of Directors' remuneration	-	-	-	-	(321,405,878)	-	(321,405,878)
As at Oct. 01, 2024	**234,851,540,000**	**46,428,827,960**	**(10,100,000)**	**5,011,297,455**	**32,747,863,205**	**43,551,211,637**	**362,580,640,257**
Profit of the current period	-	-	-	-	32,604,629,387	624,840,740	33,229,470,127
Profit distribution	-	-	-	-	(28,256,608,900)	-	(28,256,608,900)
Board of Directors' remuneration	-	-	-	-	(940,755,391)	-	(940,755,391)
Shares issuance	199,875,620,000	59,688,086,000	-	-	-	-	259,563,706,000
As at Sep. 30, 2025	**434,727,160,000**	**106,116,913,960**	**(10,100,000)**	**5,011,297,455**	**36,155,128,301**	**44,176,052,377**	**626,176,452,093**

According to the Resolution of the Annual General Meeting of Shareholders dated December 25, 2024, the Meeting approved the remuneration for the Board of Directors and the Company Secretary at 3% of after-tax profit, and the cash dividend distribution equivalent to 6.5% of outstanding shares, sourced from the undistributed after-tax profit of 2024.

b. **Details of the owners' capital contribution**	**Sep. 30, 2025**	**Oct. 01, 2024**
Hung Hau Development Corporation	240,896,320,000	120,448,160,000
Vietnam Seaproducts Joint Stock Corporation	23,474,530,000	23,474,530,000
Van Hien University	37,827,820,000	18,913,910,000
Heritage Start-Up Co., Ltd.	25,706,630,000	6,122,520,000
Others	106,821,860,000	65,892,420,000
Total	**434,727,160,000**	**234,851,540,000**

c. **Capital transactions with owners and distribution of dividends and profits**	**Sep. 30, 2025**	**Oct. 01, 2024**
- Owners' invested capital		
+ Opening capital	234,851,540,000	234,851,540,000
+ Increase in capital during the year	199,875,620,000	-
+ Decrease in capital during the year	-	-
+ Closing capital	434,727,160,000	234,851,540,000
- Dividends or distributed profits	**(29,197,364,291)**	**(12,063,477,878)**

d. **Shares**	**Sep. 30, 2025**	**Oct. 01, 2024**
Number of shares registered to issue	43,472,716	23,485,154
Number of shares sold to public market	43,472,716	23,485,154
Common shares	*43,472,716*	*23,485,154*
Preference shares (classified as equity)	-	-
Number of shares repurchased (treasury shares)	1,010	1,010
Common shares	*1,010*	*1,010*
Preference shares (classified as equity)	-	-
Number of shares outstanding	43,471,706	23,484,144
Common shares	*43,471,706*	*23,484,144*
Preference shares (classified as equity)	-	-
Par value of shares outstanding: VND 10,000/share	-	-

22 **Off balance sheet items:**		
Foreign currencies:	**Sep. 30, 2025**	**Oct. 01, 2024**
USD	62,112.35	86,587.15
EUR	152.39	862.85
CNY	-	2,775.20
JPY	20,000.00	20,000.00
SGD	900.00	900.00
IDR	3,824,000.00	3,824,000.00
KRW	1,619,498.76	-

23 **Revenues from sales and services rendered**	**Current period**	**Previous period**
Revenues from sales and services rendered	2,415,150,856,915	1,538,505,868,891
Total	**2,415,150,856,915**	**1,538,505,868,891**

24 **Revenue deductions**	**Current period**	**Previous period**
Trade discount	139,071,168	5,057,398
Returned goods	1,074,963,960	575,231,435
Total	**1,214,035,128**	**580,288,833**

25 **Cost of goods sold**	**Current period**	**Previous period**
Cost of goods sold, finished goods sold and services rendered	2,249,770,894,383	1,417,234,461,406
Total	**2,249,770,894,383**	**1,417,234,461,406**

26 Financial income

	Current period	Previous period
Interest from term deposits and loan receivables	28,893,018,789	10,775,267,979
Gains on exchange rate difference arising in the period	3,763,095,803	5,501,967,006
Gains on unrealized exchange rate difference	1,152,064,448	1,233,757,667
Dividends, profits paid	-	6,196,952,000
Others	-	20,420,180
Total	**33,808,179,040**	**23,728,364,832**

27 Financial expenses

	Current period	Previous period
Loan interest expense	64,402,750,367	46,021,425,705
Losses of exchange rate difference arising in the period	1,522,782,752	7,084,630,334
Others	-	111,802,940
Total	**65,925,533,119**	**53,217,858,979**

28 Selling expenses

	Current period	Previous period
Salaries and wages	13,681,675,394	8,872,679,957
Costs of tools, supplies	168,282,047	-
Outsourcing service expenses	10,900,455,591	9,897,304,543
Other paid by cash	10,227,923,189	4,244,128,160
Total	**34,978,336,221**	**23,014,112,660**

29 General administration expenses

	Current period	Previous period
Salaries and wages	30,559,063,343	17,435,594,373
Costs of tools, supplies	247,732,966	11,876,068
Depreciation	851,962,183	545,061,477
Tax, fees and duties	14,383,328	20,258,018
Cost of goodwill allocation	50,285,902	50,285,902
Provision/(Reversal of provision) for doubtful receivables	398,538,048	(87,639,878)
Outsourcing service expenses	7,742,221,691	3,998,277,975
Other paid by cash	9,400,621,628	4,731,382,762
Total	**49,264,809,089**	**26,705,096,697**

30 Other income

	Current period	Previous period
Gains on disposal of fixed assets	45,258,985	164,870,766
Collect compensation and support	-	432,411,650
Recovery from bad debts that have been written off	18,102,500	18,000,600
Others	1,952,011,376	470,488,911
Total	**2,015,372,861**	**1,085,771,927**

31 Other expenses

	Current period	Previous period
Tax fines, tax arrears, late payment interest	698,101,801	2,685,183,923
Others	160,657,122	213,894,145
Total	**858,758,923**	**2,899,078,068**

32 Other expenses

	Current period	Previous period
Current income tax is calculated on taxable income for the current year	10,279,972,392	8,500,660,722
Corporate income tax payables in previous years	5,932,279,904	-
Total current corporate income tax expenses	**16,212,252,296**	**8,500,660,722**

33 Production and business costs by element

	Current period	Previous period
Costs of materials, package	1,520,220,422,596	1,253,962,556,413
Labour costs	127,497,401,847	88,600,911,123
Depreciation, allocation of commercial advantage	24,740,801,721	15,304,312,656
Costs of external services	72,138,649,161	41,459,957,830
Other paid by cash	22,552,250,569	28,065,211,942
Total	**1,767,149,525,894**	**1,427,392,949,964**

34 Additional information for items shown in the consolidated cash flows statement

a. Proceeds from borrowings during the period

	Current period	Previous period
Proceeds from ordinary contracts	2,018,622,970,629	1,474,093,464,270
Total	**2,018,622,970,629**	**1,474,093,464,270**

b. Payments on principal during the period

	Current period	Previous period
Payments from ordinary contracts	(1,763,862,304,332)	(1,378,673,508,771)
Payment for finance lease liabilities	(28,611,547,297)	(3,780,957,749)
Total	**(1,792,473,851,629)**	**(1,382,454,466,520)**

35 Events since balance sheet date

The Board of General Directors confirms that in accordance with respect to important aspects, except for the above events, there have been no extraordinary events after the date of book closing impacting the Company's financial situation and operations, which must be adjusted or represented on the Company's financial statements for the accounting period from October 1, 2024 to September 30, 2025.

38 Information about related parties

a. Income of members of the Board of Directors and General Director during the period are as follows:

Salary and bonus of members of the Board of Management participating in management and the Board of General Directors.

Name	Title		Current period	Previous period
Mr. Vu Quang Chinh	Chairman	Appointed on December 25, 2024	636,959,657	429,169,440
Ms. Nguyen Yen	Vice Chairman	Appointed on December 25, 2024	-	208,759,676
Mr. Tu Thanh Phung	Chairman	Resigned on December 25, 2024	140,618,500	566,381,200
Mr. Nguyen Hoang Tan	General Director	Appointed on October 25, 2024	1,213,607,893	-
Ms. Nguyen Thi Bich Thuan	Vice General Director	Appointed on November 22, 2024	863,401,282	-
Mr. Nguyen Van Quoc	Vice General Director	Resigned on September 29, 2025	542,373,540	-
Ms. Le Thi Hang	Vice General Director	Appointed on November 22, 2024	275,592,843	-
Ms. Vo Thi Minh Trang	Vice General Director	Resigned on September 29, 2025	209,181,818	-
Ms. Nguyen Thu Trang	Permanent Vice General Director	Resigned on May 9, 2025	568,563,378	156,218,588
Mr. Nguyen Tu Ky	Vice General Director	Resigned on November 22, 2024	-	62,765,611
Mr. Nguyen Van Dol	Assistant General Director	Resigned on November 22, 2024	84,770,873	452,072,127

Mr. Le Pham Cong Hoang	Vice General Director	Appointed on September 29, 2025	8,886,400	658,326,831
Ms. Pham Thi Bich Nhu	Vice General Director	Resigned on November 22, 2024	266,875,402	-
Total			**4,810,831,586**	**2,533,693,473**

Remuneration of members of the Board of Management

Name	**Title**		**Current period**	**Previous period**
Mr. Vu Quang Chinh	Chairman	Appointed on December 25, 2024	67,500,000	54,000,000
Ms. Nguyen Yen	Vice Chairman	Appointed on December 25, 2024	45,900,000	-
Ms. Pham Thi Van	Member	Appointed on December 25, 2024	40,500,000	-
Mr. Nguyen Hoang Tan	Member	Appointed on December 25, 2024	40,500,000	-
Mr. Tran Huy Hoang	Independent Member	Appointed on December 25, 2024	40,500,000	-
Mr. Tu Thanh Phung	Appointed on December 25, 2024	Resigned on December 25, 2024	18,000,000	72,000,000
Ms. Pham Thi Minh Nguyet	Appointed on December 25, 2024	Resigned on December 25, 2024	15,300,000	61,200,000
Ms. Huynh Thanh	Appointed on December 25, 2024	Resigned on December 25, 2024	13,500,000	54,000,000
Ms. Le Thi Thuy Phuong	Appointed on December 25, 2024	Resigned on December 25, 2024	13,500,000	54,000,000
Total			**295,200,000**	**295,200,000**

Other transactions		**Current period**	**Previous period**
Mr. Vu Quang Chinh			
	Other income	-	1,310,607
	Other expenses	-	1,310,607
Mr. Tu Thanh Phung			
	Other expenses	100,000,000	-
	Payment expenses	100,000,000	-
Ms. Huynh Thanh			
	Other expenses	80,000,000	-
	Payment expenses	80,000,000	-
Mr. Nguyen Hoang Tan			
	Advances	300,000,000	-
	Refund of advance	300,000,000	-
	Other income	999,999,998	-
	Other expenses	999,999,998	-

Mr. Le Pham Cong Hoang			
	Other income	-	33,663
	Other expenses	-	33,663
	Advances	-	-
	Refund of advance	-	70,000,000
Ms. Nguyen Thu Trang			
	Advances	-	31,426,043
	Refund of advance	-	31,426,043

b. List of ralated parties:

Related parties	Relationship
Hung Hau Development Corporation	Parent company
Hung Hau Foods JSC.	Member of the same corporation
Hung Hau Education Corporation	Member of the same corporation
Hung Hau Distribution Co., Ltd.	Member of the same corporation
Hung Hau Heart Foundation	Member of the same corporation
Hung Hau Vegetable Co., Ltd.	Member of the same corporation
Hung Hau Petroleum Co., Ltd.	Member of the same corporation
Van Hien University	Major shareholder, Member of the same corporation
Vietnam Seaproducts Joint Stock Corporation	Major shareholder
Heritage Start-Up Co., Ltd.	Major shareholder

c. During the year, the Company had transactions with related parties as follows:

	Current period	Previous period
Hung Hau Development Corporation		
Revenues from sales and services rendered	3,179,132,010	3,108,911,068
Collect money from sales	2,490,459,044	396,005,261
Soft borrowing	7,744,500,000	120,441,800,000
Repayment for soft borrowing	66,484,357,000	97,156,243,000
Loan	364,684,465,134	-
Recover of loan	219,151,341,614	-
Interest from loan receivables	17,223,656,396	-
Hung Hau Foods JSC.		
Revenues from sales and services rendered	80,917,321,004	43,364,236,005
Collect money from sales	57,333,331,831	58,224,191,098
Purchases of goods and services	15,693,698,282	13,512,897,537
Payment for goods and services	4,732,020	-
Loan	28,016,000,000	8,764,000,000
Recover of loan	27,060,000,000	-
Lending	2,500,000,000	10,650,000,000
Recover of lending	5,074,028,800	23,270,000,000
Dividends	-	6,181,000,000
Collect of dividends	881,000,000	5,300,000,000
Interest from loan receivables	7,373,298,411	4,727,475,600
Collect of loan interest	-	5,069,032,893
Soft borrowing	2,000,000,000	-
Repayment for soft borrowing	2,000,000,000	-
Hung Hau Education Corporation		
Revenues from sales and services rendered	151,517,232	850,136,461
Collect money from sales	12,438,610	221,380,712
Other expenses	-	11,400,000

Van Hien University		
Revenues from sales and services rendered	98,471,686,441	50,055,265,340
Collect money from sales	53,682,244,116	50,284,424,452
Scholarship fund sponsorship	25,000,000	-
Lending	300,000,000	-
Recover of lending	300,000,000	-
Hung Hau Distribution Co., Ltd.		
Revenues from sales and services rendered	1,115,394	246,500
Collect money from sales	-	97,221,900
Hung Hau Petroleum Co., Ltd.		
Revenues from sales and services rendered	75,795,866	13,788,971
Collect money from sales	81,859,530	14,891,980
Purchases of goods	148,725,614	-
Payment for goods and services	75,831,330	
Hung Hau Vegetable Co., Ltd.		
Revenues from sales and services rendered	179,651,678	
Collect money from sales	155,268,228	8,516,367
Purchases of goods and services		171,529,150
Liquidation of fixed assets		23,115,346
Collect money from fixed asset liquidation	-	50,000,000
Offsetting debts	176,752,099	
Payment for goods	8,499,383	
Hung Hau Heart Foundation		
Purchases of goods and services	-	1,000,000
Revenues from sales and services rendered	3,652,764	-
Collect money from sales	3,944,985	-
Heritage Start-up Company Limited		
Contribute capital	-	13,185,200,000

Related parties balances are presented in notes 5, 7, 8, 16 and 19.

37 Segment reporting

Segment reporting by geographical area

The Company's operations are mainly distributed domestically and for export.

Details of net revenue from sales and rendering of services by geographical area based on customer location are as follows:

	Current period	Previous period
Export	607,082,561,965	355,436,180,926
Domestic	1,806,854,259,822	1,182,489,399,132
Total	**2,413,936,821,787**	**1,537,925,580,058**

Segment reporting by business area

The Company's main business activities are the production and processing of seafood and agricultural products; therefore, segment reporting are not presented.

38 The fair value of financial assets and liabilities

The Company has not assessed fair value of its financial assets and liabilities as at the balance sheet date since there are no comprehensive guidance under Circular 210/2009/TT-BTC issued by the Ministry of Finance on 06 November 2009 ("Circular 210") and other relevant prevailing regulations to determine fair value of these financial assets and liabilities. While Circular 210 refers to the application of International Financial Reporting Standards ("IFRS") on presentation and disclosures of financial instruments, it did not adopt the equivalent guidance for the recognition and measurement of financial instruments, including application of fair value, in accordance with IFRS.

Ho Chi Minh City, October 24, 2025

Nguyen Thi My Dieu	Lam Bich Ngoc	Nguyen Hoang Tan
Prepared by	Chief Accountant	General Director