

HUNG HAU AGRICULTURAL  
CORPORATION  
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THE SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom – Happiness  
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No: 30.2026/HHA/CV

Ho Chi Minh City, October 30, 2026

## 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 Agricultural Corporation shall disclose the following Q4-2026 Financial Statements:

1. Name of organization: Hung Hau Agricultural 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@hungchau.vn](mailto:info@hungchau.vn)      Website: <https://himex.vn>
2. Content of Information Disclosure:
  - Q4/2026 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 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 (for 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: 30/10/2026 at the link: <https://himex.vn>

3. Report on transactions with a value of 35% or more of total assets in years 2026:  
None.

047388  
CÔNG TY  
CỔ PHẦN  
KINH DOANH  
NG HẢI  
1-12-HỒC



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)*

***Attached documents:***

- Q4.2026 Financial Statements;
- Explanation document.



NGUYỄN HOÀNG TÂN





**HUNG HAU AGRICULTURAL CORPORATION**

**SOCIALIST REPUBLIC OF VIET NAM**  
**Independence - Freedom - Happiness**

No.: 11.2026/CV-HHA

*Ho Chi Minh City, October 28, 2026*

*Re: Explanation of variance in the Parent Company's Profit After Tax in the 4th quarter of fiscal year 2026 compared to the 4th quarter of the fiscal year 2025.*

**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 Parent Company's profit after tax:

The after-tax profit in the 4th quarter of fiscal year 2026 is VND 30,421,567,006, increased compared to the same period in the fiscal year 2025 (equivalent to VND 18,171,356,305). The primary reasons are detailed as follows:

- Cost of goods sold in Q4/2026 decreased by 36% compared to the same period in 2025, a sharper decline than the 32% decrease in net revenue. As a result, gross profit increased by 26% year-on-year, reaching VND 52,452,750,741.
- Financial income increased by VND 22,383,207,651, up 201% compared to the same period in 2025.
- Interest expenses increased by VND 11,225,657,481, up 77% compared to the same period in 2025.
- Selling expenses increased by VND 2,983,568,786, up 34% compared to the same period in 2025.
- General and administrative expenses increased by VND 1,901,718,127, up 21% compared to the same period in 2025.
- Current corporate income tax expenses decreased by VND 1,516,722,868, down 17% compared to the same period in 2025.

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

Best regards!

**Recipients:**

- As above
- BODs
- Office archive

**HUNG HAU AGRICULTURAL CORPORATION**

**GENERAL DIRECTOR**



**NGUYỄN HOÀNG TÂN**



**HUNG HAU AGRICULTURAL CORPORATION**  
**FINANCIAL STATEMENTS**

**4th Quarter 2026**

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**Ho Chi Minh City, October 12, 2026**

# HUNG HAU AGRICULTURAL CORPORATION

Address: 1004A Au Co Street, Tan Phu Ward, Ho Chi Minh City

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**BALANCE SHEET**

As at Sep. 30, 2026

Unit: VND

| ITEMS                                                              | Code       | Notes    | Sep. 30, 2026            | Oct. 01, 2025            |
|--------------------------------------------------------------------|------------|----------|--------------------------|--------------------------|
| <b>A - SHORT-TERM ASSETS</b>                                       | <b>100</b> |          | <b>1,211,013,375,578</b> | <b>1,114,589,435,411</b> |
| <b>I. Cash and cash equivalents</b>                                | <b>110</b> | <b>3</b> | <b>20,265,929,754</b>    | <b>27,440,562,231</b>    |
| 1. Cash                                                            | 111        |          | 20,265,929,754           | 27,440,562,231           |
| 2. Cash equivalents                                                | 112        |          | -                        | -                        |
| <b>II. Short-term investments</b>                                  | <b>120</b> | <b>4</b> | <b>113,255,351,243</b>   | <b>126,307,009,988</b>   |
| 1. Trading securities                                              | 121        |          | -                        | -                        |
| 2. Provisions for devaluation of trading securities                | 122        |          | -                        | -                        |
| 3. Held-to-maturity investments                                    | 123        |          | 113,255,351,243          | 126,307,009,988          |
| <b>III. Short-term receivables</b>                                 | <b>130</b> |          | <b>624,810,622,204</b>   | <b>526,244,119,773</b>   |
| 1. Short-term trade receivables                                    | 131        | 5        | 492,887,588,927          | 269,431,745,453          |
| 2. Short-term advances to suppliers                                | 132        | 6        | 76,006,098,640           | 9,137,202,913            |
| 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          |
| 6. Other short-term receivables                                    | 136        | 8        | 56,714,010,733           | 48,541,971,863           |
| 7. Short-term provisions for doubtful debts                        | 137        | 5        | (797,076,096)            | (398,538,048)            |
| 8. Shortage of assets awaiting resolution                          | 139        |          | -                        | -                        |
| <b>IV. Inventories</b>                                             | <b>140</b> | <b>9</b> | <b>424,238,173,719</b>   | <b>413,249,080,547</b>   |
| 1. Inventories                                                     | 141        |          | 424,238,173,719          | 413,249,080,547          |
| 2. Provisions for devaluation of inventories                       | 149        |          | -                        | -                        |
| <b>V. Other current assets</b>                                     | <b>150</b> |          | <b>28,443,298,658</b>    | <b>21,348,662,872</b>    |
| 1. Short-term prepaid expenses                                     | 151        | 10       | 2,979,492,364            | 2,878,068,778            |
| 2. Deductible VAT                                                  | 152        |          | 25,463,806,294           | 18,470,594,094           |
| 3. Taxes and other receivables from State                          | 153        |          | -                        | -                        |
| 4. Purchase and resale of government bonds                         | 154        |          | -                        | -                        |
| 5. Other current assets                                            | 155        |          | -                        | -                        |

**BALANCE SHEET**

As at Sep. 30, 2026

Unit: VND

| ITEMS                                                  | Code       | Notes    | Sep. 30, 2026            | Oct. 01, 2025            |
|--------------------------------------------------------|------------|----------|--------------------------|--------------------------|
| <b>B - LONG-TERM ASSETS</b>                            | <b>200</b> |          | <b>592,932,977,342</b>   | <b>631,666,428,321</b>   |
| <b>I. Long-term receivables</b>                        | <b>210</b> |          | <b>76,135,332,068</b>    | <b>216,734,419,081</b>   |
| 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        | 7        | -                        | 134,505,437,940          |
| 6. Other long-term receivables                         | 216        | 8        | 76,135,332,068           | 82,228,981,141           |
| 7. Provision for doubtful long-term receivables        | 219        |          | -                        | -                        |
| <b>II. Fixed assets</b>                                | <b>220</b> |          | <b>261,001,685,710</b>   | <b>276,619,050,757</b>   |
| 1. Tangible fixed assets                               | 221        | 11       | 126,220,333,707          | 137,548,405,380          |
| - Historical costs                                     | 222        |          | 284,369,732,177          | 281,961,489,665          |
| - Accumulated depreciation                             | 223        |          | (158,149,398,470)        | (144,413,084,285)        |
| 2. Finance lease fixed assets                          | 224        | 12       | 46,672,426,672           | 49,763,298,226           |
| - Historical costs                                     | 225        |          | 55,803,592,530           | 55,587,236,519           |
| - Accumulated depreciation                             | 226        |          | (9,131,165,858)          | (5,823,938,293)          |
| 3. Intangible fixed assets                             | 227        | 13       | 88,108,925,331           | 89,307,347,151           |
| - Historical costs                                     | 228        |          | 102,281,820,014          | 102,281,820,014          |
| - Accumulated depreciation                             | 229        |          | (14,172,894,683)         | (12,974,472,863)         |
| <b>III. Investment properties</b>                      | <b>230</b> |          | -                        | -                        |
| - Historical costs                                     | 231        |          | -                        | -                        |
| - Accumulated depreciation                             | 232        |          | -                        | -                        |
| <b>IV. Long-term assets in progress</b>                | <b>240</b> |          | <b>12,792,615,530</b>    | <b>7,297,016,385</b>     |
| 1. Long-term work in progress                          | 241        |          | -                        | -                        |
| 2. Construction in progress                            | 242        | 14       | 12,792,615,530           | 7,297,016,385            |
| <b>V. Long-term investments</b>                        | <b>250</b> | <b>4</b> | <b>200,423,500,000</b>   | <b>84,109,292,066</b>    |
| 1. Investments in subsidiaries                         | 251        |          | 199,448,000,000          | 53,630,000,000           |
| 2. Investments in joint ventures and associates        | 252        |          | -                        | -                        |
| 3. Investments in other entities                       | 253        |          | 975,500,000              | 31,325,500,000           |
| 4. Provisions for long-term financial investments      | 254        |          | -                        | (846,207,934)            |
| 5. Held-to-maturity investments                        | 255        |          | -                        | -                        |
| <b>VI. Other long-term assets</b>                      | <b>260</b> |          | <b>42,579,844,034</b>    | <b>46,906,650,032</b>    |
| 1. Long-term prepaid expenses                          | 261        | 10       | 42,579,844,034           | 46,906,650,032           |
| 2. Deferred income tax assets                          | 262        |          | -                        | -                        |
| 3. Long-term equipment and spare parts for replacement | 263        |          | -                        | -                        |
| 4. Other long-term assets                              | 268        |          | -                        | -                        |
| <b>TOTAL ASSETS</b>                                    | <b>270</b> |          | <b>1,803,946,352,920</b> | <b>1,746,255,863,732</b> |

# **BALANCE SHEET**

As at Sep. 30, 2026

Unit: VND

| ITEMS                                                           | Code       | Notes | Sep. 30, 2026            | Oct. 01, 2025            |
|-----------------------------------------------------------------|------------|-------|--------------------------|--------------------------|
| <b>A - LIABILITIES</b>                                          | <b>300</b> |       | <b>1,214,098,389,855</b> | <b>1,162,770,498,033</b> |
| <b>I. Short-term liabilities</b>                                | <b>310</b> |       | <b>1,178,265,904,809</b> | <b>1,106,887,749,333</b> |
| 1. Short-term trade payables                                    | 311        | 15    | 73,749,938,656           | 103,521,517,832          |
| 2. Short-term advances from customers                           | 312        | 16    | 20,201,372,500           | 6,707,994,698            |
| 3. Taxes and other payables to State                            | 313        | 17    | 30,200,379,097           | 31,928,993,362           |
| 4. Payables to employees                                        | 314        |       | 6,714,800,948            | 7,334,527,936            |
| 5. Short-term accrued expenses                                  | 315        | 18    | 2,759,243,018            | 78,628,690               |
| 6. Short-term inter-company payables                            | 316        |       | -                        | -                        |
| 7. Payables according to the progress of construction contracts | 317        |       | -                        | -                        |
| 8. Short-term unearned revenue                                  | 318        | 19    | -                        | 8,819,729,027            |
| 9. Other short-term payables                                    | 319        | 20    | 8,342,948,181            | 4,509,399,698            |
| 10. Short-term loans and finance lease liabilities              | 320        | 21    | 1,036,297,184,101        | 943,986,919,782          |
| 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        |       | -                        | -                        |
| <b>II. Long-term liabilities</b>                                | <b>330</b> |       | <b>35,832,485,046</b>    | <b>55,882,748,700</b>    |
| 1. Long-term trade payables                                     | 331        | 15    | 8,924,005,500            | 22,142,659,489           |
| 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        | 20    | -                        | -                        |
| 8. Long-term loans and finance lease liabilities                | 338        | 21    | 26,908,479,546           | 33,740,089,211           |
| 9. Convertible bonds                                            | 339        |       | -                        | -                        |
| 10. Preference shares                                           | 340        |       | -                        | -                        |
| 11. Deferred income tax                                         | 341        |       | -                        | -                        |
| 12. Provision for long term payables                            | 342        |       | -                        | -                        |
| 13. Scientific and technological development fund               | 343        |       | -                        | -                        |

# BALANCE SHEET

As at Sep. 30, 2026

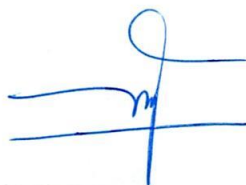
Unit: VND

| ITEMS                                                                          | Code       | Notes     | Sep. 30, 2026            | Oct. 01, 2025            |
|--------------------------------------------------------------------------------|------------|-----------|--------------------------|--------------------------|
| <b>B - OWNER'S EQUITY</b>                                                      | <b>400</b> |           | <b>589,847,963,065</b>   | <b>583,485,365,699</b>   |
| <b>I. Owners' equity</b>                                                       | <b>410</b> | <b>22</b> | <b>589,847,963,065</b>   | <b>583,485,365,699</b>   |
| 1. Owners' contributed capital                                                 | 411        |           | 434,727,160,000          | 434,727,160,000          |
| - Ordinary shares with voting rights                                           | 411a       |           | 434,727,160,000          | 434,727,160,000          |
| - Preference shares                                                            | 411b       |           | -                        | -                        |
| 2. Share premium                                                               | 412        |           | 106,116,913,960          | 106,116,913,960          |
| 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        |           | 44,002,691,650           | 37,640,094,284           |
| - Undistributed profit after tax accumulated by the end of the previous period | 421a       |           | 4,072,823,303            | 4,195,055,971            |
| - Undistributed profit after tax of current period                             | 421b       |           | 39,929,868,347           | 33,445,038,313           |
| 12. Capital expenditure funds                                                  | 422        |           | -                        | -                        |
| <b>II. Funding and other funds</b>                                             | <b>430</b> |           | <b>-</b>                 | <b>-</b>                 |
| 1. Funding                                                                     | 432        |           | -                        | -                        |
| 2. Funds that form fixed assets                                                | 433        |           | -                        | -                        |
| <b>TOTAL SOURCES</b>                                                           | <b>440</b> |           | <b>1,803,946,352,920</b> | <b>1,746,255,863,732</b> |

Ho Chi Minh City, October 12, 2026



Nguyen Thi My Dieu  
Prepared by



Lam Bich Ngoc  
Chief Accountant



Nguyen Hoang Tan  
General Director



## INCOME STATEMENT

4th Quarter 2026

Unit: VND

| ITEMS                                                                | Code      | Notes | 4rd Quarter<br>current year      | 4rd Quarter<br>previous year     | Accumulated amount<br>current year | Accumulated amount<br>previous year |
|----------------------------------------------------------------------|-----------|-------|----------------------------------|----------------------------------|------------------------------------|-------------------------------------|
|                                                                      |           |       | Jul. 01, 2026 -<br>Sep. 30, 2026 | Jul. 01, 2025 -<br>Sep. 30, 2025 | Oct. 01, 2025-<br>Sep. 30, 2026    | Oct. 01, 2024-<br>Sep. 30, 2025     |
| 1. Revenues from sales and services rendered                         | 01        | 24    | 406,750,840,072                  | 598,047,718,968                  | 2,328,804,752,931                  | 2,380,928,990,083                   |
| 2. Revenue deductions                                                | 02        | 25    | 2,479,200                        | 132,753,800                      | 9,630,146,964                      | 1,214,035,128                       |
| <b>3. Net revenues from sales and services rendered (10=01-02)</b>   | <b>10</b> |       | <b>406,748,360,872</b>           | <b>597,914,965,168</b>           | <b>2,319,174,605,967</b>           | <b>2,379,714,954,955</b>            |
| 4. Costs of goods sold                                               | 11        | 26    | 354,295,610,131                  | 556,288,779,576                  | 2,165,933,120,716                  | 2,239,071,842,191                   |
| <b>5. Gross revenues from sales and services rendered (20=10-11)</b> | <b>20</b> |       | <b>52,452,750,741</b>            | <b>41,626,185,592</b>            | <b>153,241,485,251</b>             | <b>140,643,112,764</b>              |
| 6. Financial income                                                  | 21        | 27    | 33,520,836,257                   | 11,137,628,606                   | 83,108,308,596                     | 41,647,846,869                      |
| 7. Financial expenses                                                | 22        | 28    | 25,958,817,846                   | 13,817,217,014                   | 82,176,623,666                     | 55,627,864,453                      |
| <i>In which: Interest expenses</i>                                   | 23        |       | 25,720,481,129                   | 14,494,823,648                   | 79,285,616,520                     | 54,679,847,638                      |
| 8. Selling expenses                                                  | 25        | 29    | 11,740,998,912                   | 8,757,430,126                    | 43,564,631,628                     | 34,966,762,147                      |
| 9. General administration expenses                                   | 26        | 30    | 10,789,868,340                   | 8,888,150,213                    | 42,324,006,127                     | 43,541,272,545                      |
| <b>10. Net operating profits {30=20+(21-22)-(24+25+26)}</b>          | <b>30</b> |       | <b>37,483,901,900</b>            | <b>21,301,016,845</b>            | <b>68,284,532,426</b>              | <b>48,155,060,488</b>               |
| 11. Other income                                                     | 31        | 31    | 550,924,906                      | 13,376,941                       | 1,192,112,015                      | 465,418,281                         |
| 12. Other expenses                                                   | 32        | 32    | 139,888,670                      | 74,089,087                       | 7,859,268,344                      | 801,535,272                         |
| <b>13. Other profits (40=31-32)</b>                                  | <b>40</b> |       | <b>411,036,236</b>               | <b>(60,712,146)</b>              | <b>(6,667,156,329)</b>             | <b>(336,116,991)</b>                |
| <b>14. Accounting profit before tax (50=30+40)</b>                   | <b>50</b> |       | <b>37,894,938,136</b>            | <b>21,240,304,699</b>            | <b>61,617,376,097</b>              | <b>47,818,943,497</b>               |
| 15. Current corporate income tax expenses                            | 51        | 33    | 7,473,371,130                    | 8,990,093,998                    | 21,687,507,750                     | 14,373,905,184                      |
| 16. Deferred corporate income tax expenses                           | 52        |       | -                                | -                                | -                                  | -                                   |
| <b>17. Net profit after corporate income tax (60=50-51-52)</b>       | <b>60</b> |       | <b>30,421,567,006</b>            | <b>12,250,210,701</b>            | <b>39,929,868,347</b>              | <b>33,445,038,313</b>               |

Ho Chi Minh City, October 12, 2026

  
 Nguyen Thi My Dieu  
 Prepared by

  
 Lam Bich Ngoc  
 Chief Accountant

  
 Nguyen Hoang Tan  
 General Director

**CASH FLOWS STATEMENT**

(Under indirect method)

4th Quarter 2026

Unit: VND

| ITEMS                                                                                          | Code      | Notes | Accumulated amount -<br>current period<br>(From Oct. 01, 2025 to<br>Sep. 30, 2026) | Accumulated amount -<br>previous period<br>(From Oct. 01, 2024 to<br>Sep. 30, 2025) |
|------------------------------------------------------------------------------------------------|-----------|-------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| <b>I. Cash flows from operating activities</b>                                                 |           |       |                                                                                    |                                                                                     |
| 1. Profit before tax                                                                           | 01        |       | 61,617,376,097                                                                     | 47,818,943,497                                                                      |
| 2. Adjustments for:                                                                            |           |       |                                                                                    |                                                                                     |
| - Depreciation of fixed assets and investment properties                                       | 02        |       | 18,817,456,904                                                                     | 16,689,035,460                                                                      |
| - Provisions                                                                                   | 03        |       | (447,669,886)                                                                      | (176,227,889)                                                                       |
| - (Gains) / losses of unrealized exchange rate difference due to revaluation of monetary items | 04        |       | 11,943,092                                                                         | (1,176,263,482)                                                                     |
| - (Profits) / losses from investing activities                                                 | 05        |       | (81,967,977,527)                                                                   | (36,531,069,316)                                                                    |
| - Interest expenses                                                                            | 06        | 28    | 79,285,616,520                                                                     | 54,679,847,638                                                                      |
| - Other adjustments                                                                            | 07        |       | -                                                                                  | -                                                                                   |
| 3. Operating profit before movements in working capital                                        | 08        |       | 77,316,745,200                                                                     | 81,304,265,908                                                                      |
| - (Increase) / decrease in receivables                                                         | 09        |       | (318,312,758,263)                                                                  | (233,414,535,300)                                                                   |
| - (Increase) / decrease in inventories                                                         | 10        |       | (10,989,093,172)                                                                   | (34,425,130,497)                                                                    |
| - Increase / (decrease) payables                                                               | 11        |       | 45,390,097,000                                                                     | (20,205,406,806)                                                                    |
| - (Increase) / decrease in prepaid expenses                                                    | 12        |       | 4,225,382,412                                                                      | 3,816,866,171                                                                       |
| - (Increase) / decrease in trading securities                                                  | 13        |       | -                                                                                  | -                                                                                   |
| - Interest paid                                                                                | 14        |       | (79,285,616,520)                                                                   | (54,679,847,638)                                                                    |
| - Corporate income tax paid                                                                    | 15        | 17    | (22,589,549,665)                                                                   | -                                                                                   |
| - Other receipts from operating activities                                                     | 16        |       | -                                                                                  | -                                                                                   |
| - Other payments on operating activities                                                       | 17        |       | -                                                                                  | -                                                                                   |
| <b>Net cash (used in)/generated by operating activities</b>                                    | <b>20</b> |       | <b>(304,244,793,008)</b>                                                           | <b>(257,603,788,162)</b>                                                            |
| <b>II. Cash flows from investing activities</b>                                                |           |       |                                                                                    |                                                                                     |
| 1. Acquisition and construction of fixed assets and other long-term assets                     | 21        |       | (9,964,190,980)                                                                    | (11,045,130,153)                                                                    |
| 2. Proceeds from sale, disposal of fixed assets and other long-term assets                     | 22        |       | 3,796,182,836                                                                      | 1,513,541,552                                                                       |
| 3. Cash outflow for lending, buying debt instruments of other entities                         | 23        |       | (155,061,719,432)                                                                  | (531,154,181,167)                                                                   |
| 4. Cash recovered from lending, selling debt instruments of other entities                     | 24        |       | 467,119,748,696                                                                    | 270,104,217,421                                                                     |
| 5. Equity investments in other entities                                                        | 25        |       | (160,250,000,000)                                                                  | (500,000,000)                                                                       |
| 6. Proceeds from equity investment in other entities                                           | 26        |       | 61,550,000,000                                                                     | 17,815,000,000                                                                      |
| 7. Interest earned, dividends and profits received                                             | 27        |       | 36,830,360,542                                                                     | 6,088,494,162                                                                       |
| <b>Net cash (used in) investing activities</b>                                                 | <b>30</b> |       | <b>244,020,381,662</b>                                                             | <b>(247,178,058,185)</b>                                                            |

## CASH FLOWS STATEMENT

(Under indirect method)

4th Quarter 2026

Unit: VND

| ITEMS                                                                           | Code      | Notes    | Accumulated amount -<br>current period<br>(From Oct. 01, 2025 to<br>Sep. 30, 2026) | Accumulated amount -<br>previous period<br>(From Oct. 01, 2024 to<br>Sep. 30, 2025) |
|---------------------------------------------------------------------------------|-----------|----------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| <b>III. Cash flows from financing activities</b>                                |           |          |                                                                                    |                                                                                     |
| 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        |          | 2,184,362,136,057                                                                  | 2,015,922,970,629                                                                   |
| 4. Payment of loan principal                                                    | 34        |          | (2,089,731,439,210)                                                                | (1,740,971,649,756)                                                                 |
| 5. Payments of finance lease principal                                          | 35        |          | (9,060,497,389)                                                                    | (10,674,431,601)                                                                    |
| 6. Dividends and profits paid to owners                                         | 36        |          | (32,666,320,165)                                                                   | (28,209,441,900)                                                                    |
| <b>Net cash generated by financing activities</b>                               | <b>40</b> |          | <b>52,903,879,293</b>                                                              | <b>495,631,153,372</b>                                                              |
| <b>Net cash flows during the period</b>                                         | <b>50</b> |          | <b>(7,320,532,053)</b>                                                             | <b>(9,150,692,975)</b>                                                              |
| <b>Cash and cash equivalents at the beginning of the period</b>                 | <b>60</b> | <b>3</b> | <b>27,440,562,231</b>                                                              | <b>36,048,391,177</b>                                                               |
| Effects of changes in foreign exchange rates                                    | 61        |          | 145,899,576                                                                        | 542,864,029                                                                         |
| <b>Cash and cash equivalents at the end of the period</b>                       | <b>70</b> |          | <b>20,265,929,754</b>                                                              | <b>27,440,562,231</b>                                                               |

Ho Chi Minh City, October 12, 2026



Nguyen Thi My Dieu  
Prepared by



Lam Bich Ngoc  
Chief Accountant



Nguyen Hoang Tan  
General Director

**NOTES TO THE FINANCIAL STATEMENTS**

4th Quarter 2026

**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****Subsidiaries:**

| Name                                     | Address                                                                            | Voting rights<br>rate | Contribution<br>rate | Business lines                                                                                                |
|------------------------------------------|------------------------------------------------------------------------------------|-----------------------|----------------------|---------------------------------------------------------------------------------------------------------------|
| Hung Hau Fishery Co., Ltd. (i)           | 45D / TB, National Highway 54,<br>Tan Binh Hamlet, Lai Vung<br>Commune, Dong Thap. | 65.00%                | 100.00%              | Processing and<br>preserving of<br>fisheries and fishery<br>products ...                                      |
| Happyfood Vietnam Corporation<br>Company | Lot CVI-2, Area C, Sa Dec Industrial<br>Park, Sa Dec Ward, Dong Thap.              | 70.63%                | 70.63%               | Processing and<br>preserving of fruit<br>and vegetables;<br>Processing and<br>preserving of<br>fisheries. ... |
| HungHau Vietnam Company<br>Limited       | 889 Truong Chinh Street, Tay<br>Thanh Ward, Ho Chi Minh City,<br>Vietnam           | 56.285%               | 56.285%              | Wholesale of food<br>products                                                                                 |

(i) On June 3, 2026, the Company received notification No. 21518/26 dated June 1, 2026, from the Dong Thap Department of Finance regarding the completion of the dissolution of Hung Hau Fishery Co., Ltd. Accordingly, from June 1, 2026, Hung Hau Fishery Co., Ltd is officially dissolved and is no longer a subsidiary of Hung Hau Agriculture Joint Stock Company.

## 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.

### 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 financial statement.

### 2.5 Basis of preparation financial statements

The financial statements are presented in Vietnamese Dong (VND) is used as a currency unit for accounting records, based on original cost, in accordance with Vietnamese Accounting Standards, Vietnamese accounting regime for enterprises and the legal regulations.

### 2.6 Estimates

The preparation of 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.

### 2.7 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.

### 2.8 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 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 financial statements.

### 2.9 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.

## 2.10 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:

| <u>Type of fixed assets</u>      | <u>Years</u>  |
|----------------------------------|---------------|
| - Buildings, structures          | 25 - 50 years |
| - Machines and equipment         | 03 - 14 years |
| - Means of transportations       | 04 - 08 years |
| - Equipment and management tools | 03 - 08 years |

## 2.11 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:

| <u>Type of fixed assets</u> | <u>Years</u>  |
|-----------------------------|---------------|
| - Machines and equipment    | 07 - 15 years |
| - Means of transportations  | 08 years      |

## 2.12 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.

## 2.13 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.

**2.14 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 required 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 subsidiaries**

Investments in subsidiaries are recognized at cost. Distributions from net profits of subsidiaries after the date of investment are recorded in the income statement. Other distributions (other than net profits) are considered as a recovery of investments and are recognized as a reduction in the cost of the investment.

**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 of such investments.

**2.15 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.

**2.16 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.

**2.17 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.

**2.18 Owner's capital**

**Contributed capital**

Capital contribution is stated at actually contributed capital of shareholders.

**Share premium**

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".

**2.19 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.

**2.20 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.

**2.21 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.

**2.22 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.

## 2.23 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.

## 2.24 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.

## 2.25 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 financial statements.

Unit: VND

| 3 | Cash and cash equivalents | Sep. 30, 2026         | Oct. 01, 2025         |
|---|---------------------------|-----------------------|-----------------------|
|   | Cash on hand              | 4,195,089,538         | 3,477,138,082         |
|   | Cash in bank              | 16,070,840,216        | 23,963,424,149        |
|   | <b>Total</b>              | <b>20,265,929,754</b> | <b>27,440,562,231</b> |

## 4 Financial investments

### Held to maturity investments

|                                                         | Sep. 30, 2026          |                        | Oct. 01, 2025          |                        |
|---------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|
|                                                         | Historical cost        | Fair value             | Historical cost        | Fair value             |
| Short-term                                              | 113,255,351,243        | 113,255,351,243        | 126,307,009,988        | 126,307,009,988        |
| Term deposits used to secure loans                      | 106,640,000,000        | 106,640,000,000        | 97,340,000,000         | 97,340,000,000         |
| Term deposits with original terms of more than 3 months | 6,615,351,243          | 6,615,351,243          | 28,967,009,988         | 28,967,009,988         |
| <b>Total</b>                                            | <b>113,255,351,243</b> | <b>113,255,351,243</b> | <b>126,307,009,988</b> | <b>126,307,009,988</b> |

**HUNG HAU AGRICULTURAL CORPORATION**

1004A Au Co Street, Tan Phu Ward, Ho Chi Minh City

**Form B 09-DN**
*(Issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance)*
**4 Financial investments**
**Sep. 30, 2026  
VND**
**Oct. 01, 2025  
VND**

|                                                                          | <b>Voting rights<br/>ratio</b> | <b>Historical cost</b> | <b>Fair value</b>      | <b>Voting rights<br/>ratio</b> | <b>Historical cost</b> | <b>Fair value</b>     |
|--------------------------------------------------------------------------|--------------------------------|------------------------|------------------------|--------------------------------|------------------------|-----------------------|
| <b>Long term</b>                                                         |                                | <b>200,423,500,000</b> | <b>200,056,296,259</b> |                                | <b>84,955,500,000</b>  | <b>53,008,898,310</b> |
| <b>Investments in subsidiaries</b>                                       |                                | <b>199,448,000,000</b> | <b>199,896,776,259</b> |                                | <b>53,630,000,000</b>  | <b>52,849,378,310</b> |
| Hung Hau Fishery Co., Ltd.                                               |                                | -                      | -                      | 65%                            | 1,730,000,000          | 883,792,066           |
| Happyfood Vietnam Limited Company                                        | 65.26%                         | 194,948,000,000        | 195,280,988,402        | 54.06%                         | 51,900,000,000         | 51,965,586,244        |
| HungHau Vietnam Limited Company                                          | 56.285%                        | 4,500,000,000          | 4,615,787,857          |                                | -                      |                       |
| <b>Investments in other entities</b>                                     |                                | <b>975,500,000</b>     | <b>159,520,000</b>     |                                | <b>31,325,500,000</b>  | <b>159,520,000</b>    |
| Nam Can Seaproducts Import Export Joint<br>Stock Company (15,952 Shares) |                                | 159,520,000            | 159,520,000            |                                | 159,520,000            | 159,520,000           |
| Seafood Packaging Joint Stock Company<br>(6,598 Shares)                  |                                | 65,980,000             | (*)                    |                                | 65,980,000             | (*)                   |
| Hung Hau Foods JSC.                                                      | 0%                             | -                      | (*)                    | 9%                             | 30,600,000,000         | (*)                   |
| Vietnam Union Nut Company                                                | 3%                             | 750,000,000            | (*)                    | 3%                             | 500,000,000            |                       |
| <b>Total</b>                                                             |                                | <b>200,423,500,000</b> |                        |                                | <b>84,955,500,000</b>  |                       |

(\*) As at Oct. 01, 2025 and Sep. 30, 2026, 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, 2026   |               | Oct. 01, 2025   |               |
|-------------------------------------------|-----------------|---------------|-----------------|---------------|
|                                           | Amount          | Provision     | Amount          | Provision     |
| Third party                               | 364,706,653,079 | (797,076,096) | 168,665,635,377 | (398,538,048) |
| Related parties                           | 128,180,935,848 | -             | 100,766,110,076 | -             |
| Hung Hau Foods JSC.                       | 62,236,061,852  | -             | 46,476,680,150  | -             |
| Hung Hau Distribution Co., Ltd.           | 13,032,618,281  | -             | 13,032,618,281  | -             |
| Hung Hau Development Corporation          | 47,465,600,000  | -             | 6,777,387,058   | -             |
| Van Hien University Ecosystem Corporation | 1,671,600,000   | -             | 1,671,600,000   | -             |
| Van Hien University                       | 3,775,055,715   | -             | 32,772,675,607  | -             |
| Happyfood Vietnam Corporation Company     | -               | -             | 35,148,980      | -             |
| Total                                     | 492,887,588,927 | (797,076,096) | 269,431,745,453 | (398,538,048) |

## 6 Advances to suppliers

## Short-term advances to suppliers

|                                       | Sep. 30, 2026  | Oct. 01, 2025 |
|---------------------------------------|----------------|---------------|
| Third party                           | 28,800,895,548 | 9,028,646,503 |
| Related parties                       | 47,205,203,092 | 108,556,410   |
| Hung Hau Fishery Co., Ltd.            | -              | 33,124,014    |
| Happyfood Vietnam Corporation Company | -              | 75,432,396    |
| Vietnam Union Nut Company Limited     | 47,205,203,092 | -             |
| Total                                 | 76,006,098,640 | 9,137,202,913 |

## 7 Loan receivables

|                                   | Sep. 30, 2026 |           | Oct. 01, 2025   |           |
|-----------------------------------|---------------|-----------|-----------------|-----------|
|                                   | Amount        | Provision | Amount          | Provision |
| Short-term loan receivables       |               |           |                 |           |
| Third party                       | -             | -         | 10,887,614,072  | -         |
| Related parties                   | -             | -         | 188,644,123,520 | -         |
| Hung Hau Foods JSC.               | -             | -         | 43,111,000,000  | -         |
| Hung Hau Development Corporation  | -             | -         | 145,533,123,520 | -         |
| Total                             | -             | -         | 199,531,737,592 | -         |
|                                   |               |           |                 |           |
|                                   | Sep. 30, 2026 |           | Oct. 01, 2025   |           |
|                                   | Amount        | Provision | Amount          | Provision |
| Long-term loan receivables        |               |           |                 |           |
| Related parties                   |               |           |                 |           |
| Happyfood Vietnam Corporation Com | -             | -         | 134,505,437,940 | -         |
| Total                             | -             | -         | 134,505,437,940 | -         |

## 8 Other receivables

|                                   | Sep. 30, 2026  |           | Oct. 01, 2025  |           |
|-----------------------------------|----------------|-----------|----------------|-----------|
|                                   | Amount         | Provision | Amount         | Provision |
| Short-term other receivables      |                |           |                |           |
| Third party                       | 54,525,510,733 | -         | 20,549,198,060 | -         |
| Advances                          | 41,471,933,796 | -         | 324,305,185    | -         |
| Short-term deposits, mortgages    | 2,536,000,000  | -         | 5,142,000,000  | -         |
| Interest on accrued deposits      | 1,430,891,723  | -         | 2,446,698,530  | -         |
| Interest receivable               | 2,456,135,070  | -         | 1,778,498,901  | -         |
| Receivables from investments      | 6,378,900,000  | -         | 6,000,000,000  | -         |
| advances                          |                |           |                |           |
| Others                            | 251,650,144    | -         | 4,857,695,444  | -         |
| Related parties                   | 2,188,500,000  | -         | 27,992,773,803 | -         |
| Ms Le Thi Hang                    | -              | -         | 8,800          | -         |
| Happyfood Vietnam Corporation Com | -              | -         | 50,000,000     | -         |
| Hung Hau Foods JSC.               | -              | -         | 9,985,774,011  | -         |
| Hung Hau Development Corporation  | -              | -         | 17,223,656,396 | -         |
| Hung Hau Heart Foundation         | 500,000,000    | -         | 545,000,000    | -         |

|                                   |                       |          |                       |          |
|-----------------------------------|-----------------------|----------|-----------------------|----------|
| Vietnam Union Nut Company Limited | -                     | -        | 188,334,596           |          |
| HungHau Vietnam Company Limited   | 1,688,500,000         | -        | -                     |          |
| <b>Total</b>                      | <b>56,714,010,733</b> | <b>-</b> | <b>48,541,971,863</b> | <b>-</b> |

|                                    | Sep. 30, 2026         |           | Oct. 01, 2025         |           |
|------------------------------------|-----------------------|-----------|-----------------------|-----------|
|                                    | Amount                | Provision | Amount                | Provision |
| <b>Long-term other receivables</b> |                       |           |                       |           |
| <b>Third party</b>                 | <b>13,135,332,068</b> | -         | <b>12,534,797,134</b> | -         |
| Financial leasing deposit          | 9,823,191,000         | -         | 8,645,400,000         | -         |
| Other long-term deposit            | 64,835,000            | -         | 64,835,000            | -         |
| VAT on financial lease assets      | 3,247,306,068         | -         | 3,799,537,134         | -         |
| Others                             | -                     | -         | 25,025,000            | -         |
| <b>Related parties</b>             | <b>63,000,000,000</b> | -         | <b>69,694,184,007</b> | -         |
| Happyfood Vietnam Corporation      | 63,000,000,000        | -         | 69,694,184,007        | -         |
| Company                            |                       |           |                       |           |
| <b>Total</b>                       | <b>76,135,332,068</b> | <b>-</b>  | <b>82,228,981,141</b> | <b>-</b>  |

| 9 | Inventories                | Sep. 30, 2026          |           | Oct. 01, 2025          |           |
|---|----------------------------|------------------------|-----------|------------------------|-----------|
|   |                            | Cost                   | Provision | Cost                   | Provision |
|   | Goods Purchased in Transit | 2,573,830,080          | -         | -                      | -         |
|   | Raw materials              | 8,813,198,444          | -         | 10,909,623,933         | -         |
|   | Tools and supplies         | 3,692,987,285          | -         | 3,126,942,218          | -         |
|   | Work in progress           | 2,173,931,715          | -         | 1,894,157,803          | -         |
|   | Finished goods             | 384,057,416,172        | -         | 389,306,197,097        | -         |
|   | Goods                      | 11,255,020,442         | -         | 335,010,111            | -         |
|   | Consignments               | 11,671,789,581         | -         | 7,677,149,385          | -         |
|   | <b>Total</b>               | <b>424,238,173,719</b> | <b>-</b>  | <b>413,249,080,547</b> | <b>-</b>  |

| 10 | Prepaid expense            | Sep. 30, 2026         |  | Oct. 01, 2025         |  |
|----|----------------------------|-----------------------|--|-----------------------|--|
|    | Short-term prepaid expense |                       |  |                       |  |
|    | Land rental                | 1,504,702,470         |  | 1,515,965,706         |  |
|    | Insurance costs            | 490,244,815           |  | 399,000,418           |  |
|    | Tools and supplies         | 567,449,626           |  | 628,764,203           |  |
|    | Infrastructure fee         | 170,496,791           |  | -                     |  |
|    | Repair costs               | 25,315,834            |  | -                     |  |
|    | Others                     | 221,282,828           |  | 334,338,451           |  |
|    | <b>Total</b>               | <b>2,979,492,364</b>  |  | <b>2,878,068,778</b>  |  |
|    | Long-term prepaid expense  |                       |  |                       |  |
|    | Land rental                | 34,718,183,642        |  | 36,165,155,042        |  |
|    | Repair costs               | 4,057,699,083         |  | 8,434,042,281         |  |
|    | Tools and supplies         | 1,681,295,505         |  | 2,307,452,709         |  |
|    | Others                     | 2,122,665,804         |  | -                     |  |
|    | <b>Total</b>               | <b>42,579,844,034</b> |  | <b>46,906,650,032</b> |  |

**HUNG HAU AGRICULTURAL CORPORATION**

1004A Au Co Street, Tan Phu Ward, Ho Chi Minh City

**Form B 09-DN***(Issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance)***11 Tangible fixed assets**

Unit: VND

|                                 | <b>Buildings,<br/>structures</b> | <b>Machinery, equipment</b> | <b>Means of<br/>transportation</b> | <b>Office equipment<br/>and furniture</b> | <b>Others</b>     | <b>Total</b>           |
|---------------------------------|----------------------------------|-----------------------------|------------------------------------|-------------------------------------------|-------------------|------------------------|
| <b>Historical cost</b>          |                                  |                             |                                    |                                           |                   |                        |
| As at Oct. 01, 2025             | 169,521,086,611                  | 102,150,485,072             | 6,947,785,955                      | 3,342,132,027                             | -                 | 281,961,489,665        |
| Purchasing in the period        | 2,247,419,279                    | 6,917,943,825               | -                                  | -                                         | 30,555,556        | 9,195,918,660          |
| Disposals                       | (2,140,119,277)                  | (3,611,133,398)             | (1,036,423,473)                    | -                                         | -                 | (6,787,676,148)        |
| <b>As at Sep. 30, 2026</b>      | <b>169,628,386,613</b>           | <b>105,457,295,499</b>      | <b>5,911,362,482</b>               | <b>3,342,132,027</b>                      | <b>30,555,556</b> | <b>284,369,732,177</b> |
| <b>Accumulated depreciation</b> |                                  |                             |                                    |                                           |                   |                        |
| As at Oct. 01, 2025             | 54,867,946,916                   | 81,745,631,677              | 5,451,675,069                      | 2,347,830,623                             | -                 | 144,413,084,285        |
| Depreciation in period          | 5,804,378,327                    | 8,563,136,300               | 292,546,956                        | 178,946,280                               | 5,147,349         | 14,844,155,212         |
| Disposals                       | -                                | (575,493,334)               | -                                  | -                                         | -                 | (575,493,334)          |
| Other Deductions                | (85,924,220)                     | -                           | (446,423,473)                      | -                                         | -                 | (532,347,693)          |
| <b>As at Sep. 30, 2026</b>      | <b>60,586,401,023</b>            | <b>89,733,274,643</b>       | <b>5,297,798,552</b>               | <b>2,526,776,903</b>                      | <b>5,147,349</b>  | <b>158,149,398,470</b> |
| <b>Net book value</b>           |                                  |                             |                                    |                                           |                   |                        |
| As at Oct. 01, 2025             | 114,653,139,695                  | 20,404,853,395              | 1,496,110,886                      | 994,301,404                               | -                 | 137,548,405,380        |
| <b>As at Sep. 30, 2026</b>      | <b>109,041,985,590</b>           | <b>15,724,020,856</b>       | <b>613,563,930</b>                 | <b>815,355,124</b>                        | <b>25,408,207</b> | <b>126,220,333,707</b> |

**12 Finance lease fixed assets**

|                                   | <b>Buildings,<br/>structures</b> | <b>Machinery, equipment</b> | <b>Means of<br/>transportation</b> | <b>Office equipment<br/>and furniture</b> | <b>Others</b> | <b>Total</b>          |
|-----------------------------------|----------------------------------|-----------------------------|------------------------------------|-------------------------------------------|---------------|-----------------------|
| <b>Historical cost</b>            |                                  |                             |                                    |                                           |               |                       |
| As at Oct. 01, 2025               | -                                | 53,137,245,798              | 2,449,990,721                      | -                                         | -             | 55,587,236,519        |
| Finance lease in the period       | -                                | 4,943,682,836               | -                                  | -                                         | -             | 4,943,682,836         |
| Transfer to tangible fixed assets | -                                | (4,727,326,825)             | -                                  | -                                         | -             | (4,727,326,825)       |
| <b>As at Sep. 30, 2026</b>        | <b>-</b>                         | <b>53,353,601,809</b>       | <b>2,449,990,721</b>               | <b>-</b>                                  | <b>-</b>      | <b>55,803,592,530</b> |

**HUNG HAU AGRICULTURAL CORPORATION**

1004A Au Co Street, Tan Phu Ward, Ho Chi Minh City

**Form B 09-DN**

(Issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance)

|                                   | <b>Buildings,<br/>structures</b> | <b>Machinery, equipment</b> | <b>Means of<br/>transportation</b> | <b>Office equipment<br/>and furniture</b> | <b>Others</b> | <b>Total</b>          |
|-----------------------------------|----------------------------------|-----------------------------|------------------------------------|-------------------------------------------|---------------|-----------------------|
| <b>Accumulated depreciation</b>   |                                  |                             |                                    |                                           |               |                       |
| As at Oct. 01, 2025               | -                                | 5,381,064,370               | 442,873,923                        | -                                         | -             | 5,823,938,293         |
| Depreciation in period            | -                                | 4,793,888,865               | 306,248,832                        | -                                         | -             | 5,100,137,697         |
| Transfer to tangible fixed assets | -                                | (1,792,910,132)             | -                                  | -                                         | -             | (1,792,910,132)       |
| <b>As at Sep. 30, 2026</b>        | <b>-</b>                         | <b>8,382,043,103</b>        | <b>749,122,755</b>                 | <b>-</b>                                  | <b>-</b>      | <b>9,131,165,858</b>  |
| <b>Net book value</b>             |                                  |                             |                                    |                                           |               |                       |
| As at Oct. 01, 2025               | -                                | 47,756,181,428              | 2,007,116,798                      | -                                         | -             | 49,763,298,226        |
| <b>As at Sep. 30, 2026</b>        | <b>-</b>                         | <b>44,971,558,706</b>       | <b>1,700,867,966</b>               | <b>-</b>                                  | <b>-</b>      | <b>46,672,426,672</b> |

**13 Intangible fixed assets**

|                                  | <b>Land use rights</b> | <b>Copyright, Patent</b> | <b>Trademark,<br/>trade name</b> | <b>Computer<br/>software</b> | <b>Others</b> | <b>Total</b>           |
|----------------------------------|------------------------|--------------------------|----------------------------------|------------------------------|---------------|------------------------|
| <b>Historical cost</b>           |                        |                          |                                  |                              |               |                        |
| As at Oct. 01, 2025              | 101,888,720,014        | -                        | -                                | 393,100,000                  | -             | 102,281,820,014        |
| <b>As at Sep. 30, 2026</b>       | <b>101,888,720,014</b> | <b>-</b>                 | <b>-</b>                         | <b>393,100,000</b>           | <b>-</b>      | <b>102,281,820,014</b> |
| <b>Accumulated ammortisation</b> |                        |                          |                                  |                              |               |                        |
| As at Oct. 01, 2025              | 12,605,878,936         | -                        | -                                | 368,593,927                  | -             | 12,974,472,863         |
| Depreciation in period           | 1,184,671,824          | -                        | -                                | 13,749,996                   | -             | 1,198,421,820          |
| <b>As at Sep. 30, 2026</b>       | <b>13,790,550,760</b>  | <b>-</b>                 | <b>-</b>                         | <b>382,343,923</b>           | <b>-</b>      | <b>14,172,894,683</b>  |
| <b>Net book value</b>            |                        |                          |                                  |                              |               |                        |
| As at Oct. 01, 2025              | 89,282,841,078         | -                        | -                                | 24,506,073                   | -             | 89,307,347,151         |
| <b>As at Sep. 30, 2026</b>       | <b>88,098,169,254</b>  | <b>-</b>                 | <b>-</b>                         | <b>10,756,077</b>            | <b>-</b>      | <b>88,108,925,331</b>  |

**14 Construction in progress**

|                                                          | Sep. 30, 2026         | Oct. 01, 2025        |
|----------------------------------------------------------|-----------------------|----------------------|
| SJ1 Plaza commercial center and luxury apartment project | 1,878,034,091         | 1,878,034,091        |
| Dak Nong forest Project                                  | 4,625,223,126         | 4,298,001,476        |
| Others                                                   | 6,289,358,313         | 1,120,980,818        |
| <b>Total</b>                                             | <b>12,792,615,530</b> | <b>7,297,016,385</b> |

**15 Trade payables****Short-term trade payables**

|                                       | Sep. 30, 2026         |                            | Oct. 01, 2025          |                            |
|---------------------------------------|-----------------------|----------------------------|------------------------|----------------------------|
|                                       | Amount                | Amount able to be paid off | Amount                 | Amount able to be paid off |
| <b>Third party</b>                    | <b>66,465,443,145</b> | <b>66,465,443,145</b>      | <b>100,976,941,791</b> | <b>100,976,941,791</b>     |
| <b>Related parties</b>                | <b>7,284,495,511</b>  | <b>7,284,495,511</b>       | <b>2,544,576,041</b>   | <b>2,544,576,041</b>       |
| Hung Hau Foods JSC.                   | -                     | -                          | 2,308,867,000          | 2,308,867,000              |
| Hung Hau Vegetable Co., Ltd.          | -                     | -                          | -                      | -                          |
| Hung Hau Petroleum Co., Ltd.          | 14,861,750            | 14,861,750                 | 1,213,550              | 1,213,550                  |
| Happyfood Vietnam Corporation Company | 6,761,465,951         | 6,761,465,951              | -                      | -                          |
| Vietnam Union Nut Company Limited     | -                     | -                          | 234,495,491            | 234,495,491                |
| HungHau Vietnam Limited Company       | 508,167,810           | 508,167,810                | -                      | -                          |
| <b>Total</b>                          | <b>73,749,938,656</b> | <b>73,749,938,656</b>      | <b>103,521,517,832</b> | <b>103,521,517,832</b>     |

**Long-term trade payables**

|                        | Sep. 30, 2026        |                            | Oct. 01, 2025         |                            |
|------------------------|----------------------|----------------------------|-----------------------|----------------------------|
|                        | Amount               | Amount able to be paid off | Amount                | Amount able to be paid off |
| <b>Third party</b>     | <b>8,924,005,500</b> | <b>8,924,005,500</b>       | <b>22,142,659,489</b> | <b>22,142,659,489</b>      |
| <b>Related parties</b> | <b>-</b>             | <b>-</b>                   | <b>-</b>              | <b>-</b>                   |
| <b>Total</b>           | <b>8,924,005,500</b> | <b>8,924,005,500</b>       | <b>22,142,659,489</b> | <b>22,142,659,489</b>      |

**16 Advances from customers****Short-term advances from customers**

|                                 | Sep. 30, 2026         | Oct. 01, 2025        |
|---------------------------------|-----------------------|----------------------|
| <b>Third party</b>              | <b>10,893,954,853</b> | <b>6,707,994,698</b> |
| <b>Related parties</b>          | <b>9,307,417,647</b>  | <b>-</b>             |
| HungHau Vietnam Limited Company | 9,307,417,647         | -                    |
| Other Customers                 | -                     | -                    |
| <b>Total</b>                    | <b>20,201,372,500</b> | <b>6,707,994,698</b> |

**17 Taxes and other receivables from/payables to the State**

| Item                             | Oct. 01, 2025         | Payable               | Paid                  | Sep. 30, 2026         |
|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| VAT on imported goods            | 7,467,500             | 43,998,358,079        | 44,005,825,579        | -                     |
| Corporate income tax             | 24,893,264,395        | 21,687,507,750        | 22,589,549,665        | 23,991,222,480        |
| Personal income tax              | 1,928,821,584         | 1,720,023,837         | 1,251,314,784         | 2,397,530,637         |
| Natural resource consumption tax | 7,154,560             | -                     | 2,883,200             | 4,271,360             |
| Land rental                      | 5,092,285,323         | 5,621,721,381         | 6,906,652,084         | 3,807,354,620         |
| Other taxes                      | -                     | 5,028,242,649         | 5,028,242,649         | -                     |
| <b>Total</b>                     | <b>31,928,993,362</b> | <b>78,055,853,696</b> | <b>79,784,467,961</b> | <b>30,200,379,097</b> |

**18 Accrued expenses****Short-term accrued expenses**

|                                       | Sep. 30, 2026        | Oct. 01, 2025     |
|---------------------------------------|----------------------|-------------------|
| <b>Third party</b>                    | <b>2,495,600,863</b> | <b>-</b>          |
| <b>Related parties</b>                | <b>263,642,155</b>   | <b>78,628,690</b> |
| Happyfood Vietnam Corporation Company | 263,642,155          | 42,779,834        |
| Vietnam Union Nut Company Limited     | -                    | 35,848,856        |
| <b>Total</b>                          | <b>2,759,243,018</b> | <b>78,628,690</b> |

|           |                                                                  |                          |                        |
|-----------|------------------------------------------------------------------|--------------------------|------------------------|
| <b>19</b> | <b>Unearned revenue</b>                                          |                          |                        |
|           | <b>Short-term unearned revenue</b>                               | <b>Sep. 30, 2026</b>     | <b>Oct. 01, 2025</b>   |
|           | Other short-term unearned revenues                               | -                        | 8,819,729,027          |
|           | <b>Total</b>                                                     | <b>-</b>                 | <b>8,819,729,027</b>   |
| <b>20</b> | <b>Other payables</b>                                            |                          |                        |
|           | <b>Short-term payables</b>                                       | <b>Sep. 30, 2026</b>     | <b>Oct. 01, 2025</b>   |
|           | <b>Third party</b>                                               | <b>5,308,293,031</b>     | <b>4,497,034,698</b>   |
|           | Trade union fund                                                 | 1,821,567,077            | 1,549,483,964          |
|           | Social insurance                                                 | 1,857,960,576            | 1,371,562,135          |
|           | Health insurance                                                 | 352,804,120              | 466,623,601            |
|           | Unemployment insurance                                           | 148,137,757              | 185,898,511            |
|           | Dividends payables for shareholders                              | 163,281,550              | 225,822,215            |
|           | Others                                                           | 964,541,951              | 697,644,272            |
|           | <b>Related parties</b>                                           | <b>3,034,655,150</b>     | <b>12,365,000</b>      |
|           | Vietnam Union Nut Company Limited                                | 2,990,000,000            | -                      |
|           | Mr Nguyen Hoang Tan                                              | 36,055,150               | 8,765,000              |
|           | Mr Vu Quang Chinh                                                | 3,600,000                | 3,600,000              |
|           | Hung Hau Heart Foundation                                        | 5,000,000                | -                      |
|           | <b>Total</b>                                                     | <b>8,342,948,181</b>     | <b>4,509,399,698</b>   |
| <b>21</b> | <b>Loans and finance lease liabilities</b>                       |                          |                        |
|           | <b>Short-term loans and finance lease liabilities</b>            | <b>Sep. 30, 2026</b>     | <b>Oct. 01, 2025</b>   |
|           | <b>Short-term loans</b>                                          | <b>1,024,956,391,859</b> | <b>923,000,246,389</b> |
|           | UOB Vietnam Limited                                              | 92,332,032,486           | 95,922,431,348         |
|           | Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)        | 412,142,000,000          | 356,488,004,890        |
|           | Vietnam Bank For Agriculture and Rural Development (Agribank)    | 141,322,317,185          | 94,765,125,643         |
|           | Bank for Investment & Development Vietnam (BIDV)                 | 246,228,748,883          | 249,711,639,616        |
|           | Hua Nan Commercial Bank (Hua Nan Bank)                           | 52,933,542,205           | 46,133,935,055         |
|           | Woori Bank Vietnam Limited                                       | 79,997,751,100           | 79,979,109,837         |
|           | <b>Current portion of long-term debt</b>                         | <b>11,340,792,242</b>    | <b>20,986,673,393</b>  |
|           | Vietnam Bank For Agriculture and Rural Development (Agribank)    | -                        | 4,776,100,000          |
|           | Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)        | 1,370,076,000            | 5,900,076,000          |
|           | Vietnam International Leasing Company                            | 7,688,896,755            | 9,060,497,389          |
|           | Finance Leasing Company Limited - Vietnam Joint Stock Commercial | 1,941,011,987            | 1,250,000,004          |
|           | Bank for Industry And Trade - Ho Chi Minh Branch                 |                          |                        |
|           | Chailease International Leasing Company Limited                  | 340,807,500              | -                      |
|           | <b>Total</b>                                                     | <b>1,036,297,184,101</b> | <b>943,986,919,782</b> |
|           | <b>Long-term loans and finance lease liabilities</b>             | <b>Sep. 30, 2026</b>     | <b>Oct. 01, 2025</b>   |
|           | Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)        | 309,448,000              | 1,679,524,000          |
|           | Vietnam International Leasing Company                            | 23,434,168,469           | 31,123,065,224         |
|           | Finance Leasing Company Limited - Vietnam Joint Stock Commercial | 2,513,471,202            | 937,499,987            |
|           | Bank for Industry And Trade - Ho Chi Minh Branch                 |                          |                        |
|           | Chailease International Leasing Company Limited                  | 651,391,875              | -                      |
|           | <b>Total</b>                                                     | <b>26,908,479,546</b>    | <b>33,740,089,211</b>  |

## Details of movements in the period:

|           |                                                                                                                   | Oct. 01, 2025          |                            | In period                |                          | Sep. 30, 2026            |                            |
|-----------|-------------------------------------------------------------------------------------------------------------------|------------------------|----------------------------|--------------------------|--------------------------|--------------------------|----------------------------|
|           |                                                                                                                   | Amount                 | Amount able to be paid off | Increase                 | Decrease                 | Amount                   | Amount able to be paid off |
| <b>a.</b> | <b>Short-term</b>                                                                                                 | <b>943,986,919,782</b> | <b>943,986,919,782</b>     | <b>2,192,526,217,720</b> | <b>2,100,215,953,401</b> | <b>1,036,297,184,101</b> | <b>1,036,297,184,101</b>   |
|           | <b>Short-term borrowings</b>                                                                                      | <b>923,000,246,389</b> | <b>923,000,246,389</b>     | <b>2,181,011,408,680</b> | <b>2,079,055,263,210</b> | <b>1,024,956,391,859</b> | <b>1,024,956,391,859</b>   |
|           | UOB Vietnam Limited                                                                                               | 95,922,431,348         | 95,922,431,348             | 266,299,828,605          | 269,890,227,467          | 92,332,032,486           | 92,332,032,486             |
|           | Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)                                                         | 356,488,004,890        | 356,488,004,890            | 862,689,106,465          | 807,035,111,355          | 412,142,000,000          | 412,142,000,000            |
|           | Vietnam Bank For Agriculture and Rural Development (Agribank)                                                     | 94,765,125,643         | 94,765,125,643             | 245,590,969,232          | 199,033,777,690          | 141,322,317,185          | 141,322,317,185            |
|           | Bank for Investment & Development Vietnam (BIDV)                                                                  | 249,711,639,616        | 249,711,639,616            | 531,344,886,776          | 534,827,777,509          | 246,228,748,883          | 246,228,748,883            |
|           | Hua Nan Commercial Bank (Hua Nan Bank)                                                                            | 46,133,935,055         | 46,133,935,055             | 115,148,366,686          | 108,348,759,536          | 52,933,542,205           | 52,933,542,205             |
|           | Woori Bank Vietnam Limited                                                                                        | 79,979,109,837         | 79,979,109,837             | 159,938,250,916          | 159,919,609,653          | 79,997,751,100           | 79,997,751,100             |
| <b>b.</b> | <b>Current portion of long-term debt</b>                                                                          | <b>20,986,673,393</b>  | <b>20,986,673,393</b>      | <b>11,514,809,040</b>    | <b>21,160,690,191</b>    | <b>11,340,792,242</b>    | <b>11,340,792,242</b>      |
|           | Vietnam Bank For Agriculture and Rural Development (Agribank)                                                     | 4,776,100,000          | 4,776,100,000              | -                        | 4,776,100,000            | -                        | -                          |
|           | Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)                                                         | 5,900,076,000          | 5,900,076,000              | 1,370,076,000            | 5,900,076,000            | 1,370,076,000            | 1,370,076,000              |
|           | Vietnam International Leasing Company                                                                             | 9,060,497,389          | 9,060,497,389              | 7,688,896,755            | 9,060,497,389            | 7,688,896,755            | 7,688,896,755              |
|           | 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              | 2,115,028,785            | 1,424,016,802            | 1,941,011,987            | 1,941,011,987              |
|           | Chailease International Leasing Company Limited                                                                   | -                      | -                          | 340,807,500              | -                        | 340,807,500              | 340,807,500                |

## Details of movements in the period:

|                                                                                                                   |  | Oct. 01, 2025          |                            | In period                |                          | Sep. 30, 2026            |                            |
|-------------------------------------------------------------------------------------------------------------------|--|------------------------|----------------------------|--------------------------|--------------------------|--------------------------|----------------------------|
|                                                                                                                   |  | Amount                 | Amount able to be paid off | Increase                 | Decrease                 | Amount                   | Amount able to be paid off |
| <b>c. Long-term</b>                                                                                               |  | <b>33,740,089,211</b>  | <b>33,740,089,211</b>      | <b>5,339,177,463</b>     | <b>12,170,787,128</b>    | <b>26,908,479,546</b>    | <b>26,908,479,546</b>      |
| Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)                                                         |  | 1,679,524,000          | 1,679,524,000              | -                        | 1,370,076,000            | 309,448,000              | 309,448,000                |
| Vietnam International Leasing Company                                                                             |  | 31,123,065,224         | 31,123,065,224             | -                        | 7,688,896,755            | 23,434,168,469           | 23,434,168,469             |
| Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry And Trade - Ho Chi Minh Branch |  | 937,499,987            | 937,499,987                | 4,099,877,463            | 2,523,906,248            | 2,513,471,202            | 2,513,471,202              |
| Chailease International Leasing Company Limited                                                                   |  | -                      | -                          | 1,239,300,000            | 587,908,125              | 651,391,875              | 651,391,875                |
| <b>Total</b>                                                                                                      |  | <b>977,727,008,993</b> | <b>977,727,008,993</b>     | <b>2,197,865,395,183</b> | <b>2,112,386,740,529</b> | <b>1,063,205,663,647</b> | <b>1,063,205,663,647</b>   |

## 22 Owners' equity

## a. Change in owners' equity

|                                  | Owners' contributed capital | Share premium   | Treasury shares | Development and investment funds | Undistributed profit after tax | Total            |
|----------------------------------|-----------------------------|-----------------|-----------------|----------------------------------|--------------------------------|------------------|
| Unit: VND                        |                             |                 |                 |                                  |                                |                  |
| As at Oct. 01, 2024              | 434,727,160,000             | 106,116,913,960 | (10,100,000)    | 5,011,297,455                    | 33,392,420,262                 | 579,237,691,677  |
| Profit of the previous year      | -                           | -               | -               | -                                | 33,445,038,313                 | 33,445,038,313   |
| Profit distribution              | -                           | -               | -               | -                                | (28,256,608,900)               | (28,256,608,900) |
| Board of Directors' remuneration | -                           | -               | -               | -                                | (940,755,391)                  | (940,755,391)    |
| As at Oct. 01, 2025              | 434,727,160,000             | 106,116,913,960 | (10,100,000)    | 5,011,297,455                    | 37,640,094,284                 | 583,485,365,699  |
| Profit of the current period     | -                           | -               | -               | -                                | 39,929,868,347                 | 39,929,868,347   |
| Profit distribution              | -                           | -               | -               | -                                | (32,603,779,500)               | (32,603,779,500) |
| Board of Directors' remuneration | -                           | -               | -               | -                                | (963,491,481)                  | (963,491,481)    |
| As at Sep. 30, 2026              | 434,727,160,000             | 106,116,913,960 | (10,100,000)    | 5,011,297,455                    | 44,002,691,650                 | 589,847,963,065  |

According to the Resolution of the Annual General Meeting of Shareholders dated December 29, 2025, 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 7.5% of outstanding shares, sourced from the undistributed after-tax profit of 2025.

|                                                                                      |  | Sep. 30, 2026            | Oct. 01, 2025            |
|--------------------------------------------------------------------------------------|--|--------------------------|--------------------------|
| <b>b. Details of the owners' capital contribution</b>                                |  |                          |                          |
| Hung Hau Development Corporation                                                     |  | 240,896,320,000          | 240,896,320,000          |
| Vietnam Seaproducts Joint Stock Corporation                                          |  | 23,474,530,000           | 23,474,530,000           |
| Van Hien University                                                                  |  | 37,827,820,000           | 37,827,820,000           |
| Heritage Start-Up Co., Ltd.                                                          |  | 25,706,630,000           | 25,706,630,000           |
| Others                                                                               |  | 106,821,860,000          | 106,821,860,000          |
| <b>Total</b>                                                                         |  | <b>434,727,160,000</b>   | <b>434,727,160,000</b>   |
| <b>c. Capital transactions with owners and distribution of dividends and profits</b> |  |                          |                          |
|                                                                                      |  | Sep. 30, 2026            | Oct. 01, 2025            |
| <b>- Owners' invested capital</b>                                                    |  |                          |                          |
| + Opening capital                                                                    |  | 434,727,160,000          | 434,727,160,000          |
| + Increase in capital during the year                                                |  | -                        | -                        |
| + Decrease in capital during the year                                                |  | -                        | -                        |
| + Closing capital                                                                    |  | 434,727,160,000          | 434,727,160,000          |
| <b>- Dividends or distributed profits</b>                                            |  | <b>(33,567,270,981)</b>  | <b>(29,197,364,291)</b>  |
| <b>d. Shares</b>                                                                     |  |                          |                          |
|                                                                                      |  | Sep. 30, 2026            | Oct. 01, 2025            |
| Number of shares registered to issue                                                 |  | 43,472,716               | 43,472,716               |
| Number of shares sold to public market                                               |  | 43,472,716               | 43,472,716               |
| Common shares                                                                        |  | 43,472,716               | 43,472,716               |
| 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               | 43,471,706               |
| Common shares                                                                        |  | 43,471,706               | 43,471,706               |
| Preference shares (classified as equity)                                             |  | -                        | -                        |
| <b>Par value of shares outstanding: VND 10,000/share</b>                             |  | -                        | -                        |
| <b>23 Off balance sheet items:</b>                                                   |  |                          |                          |
| <b>Foreign currencies:</b>                                                           |  | Sep. 30, 2026            | Oct. 01, 2025            |
| USD                                                                                  |  | 164,135.96               | 62,112.35                |
| EUR                                                                                  |  | 130.88                   | 152.39                   |
| JPY                                                                                  |  | 20,000.00                | 20,000.00                |
| KRW                                                                                  |  | 1,658,000.00             | 1,558,000.00             |
| SGD                                                                                  |  | 250.00                   | 900.00                   |
| IDR                                                                                  |  | 3,824,000.00             | 3,824,000.00             |
| <b>24 Revenues from sales and services rendered</b>                                  |  | <b>Current period</b>    | <b>Previous period</b>   |
| Revenues from sales and services rendered                                            |  | 2,328,804,752,931        | 2,380,928,990,083        |
| <b>Total</b>                                                                         |  | <b>2,328,804,752,931</b> | <b>2,380,928,990,083</b> |
| <b>25 Revenue deductions</b>                                                         |  | <b>Current period</b>    | <b>Previous period</b>   |
| Trade discount                                                                       |  | -                        | 91,206,368               |
| Returned goods                                                                       |  | 9,630,146,964            | 1,122,828,760            |
| <b>Total</b>                                                                         |  | <b>9,630,146,964</b>     | <b>1,214,035,128</b>     |
| <b>26 Cost of goods sold</b>                                                         |  | <b>Current period</b>    | <b>Previous period</b>   |
| Cost of goods sold, finished goods sold and services rendered                        |  | 2,165,933,120,716        | 2,239,071,842,191        |
| <b>Total</b>                                                                         |  | <b>2,165,933,120,716</b> | <b>2,239,071,842,191</b> |
| <b>27 Financial income</b>                                                           |  | <b>Current period</b>    | <b>Previous period</b>   |
| Interest from term deposits and loan receivables                                     |  | 19,154,600,291           | 36,485,810,331           |
| Dividends, profits paid                                                              |  | 1,739,574,400            | -                        |
| Gains on exchange rate difference arising in the period                              |  | 1,100,533,905            | 3,985,773,056            |
| Gains on unrealized exchange rate difference                                         |  | -                        | 1,176,263,482            |
| Gains on liquidating financial investments                                           |  | 61,113,600,000           | -                        |
| <b>Total</b>                                                                         |  | <b>83,108,308,596</b>    | <b>41,647,846,869</b>    |

|                                                                                           | Current period           | Previous period          |
|-------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| <b>28 Financial expenses</b>                                                              |                          |                          |
| Loan interest expense                                                                     | 79,285,616,520           | 54,679,847,638           |
| Provision/ (Reversal of provision) for financial investment                               | 533,792,066              | (574,765,937)            |
| Losses of exchange rate difference arising in the period                                  | 2,345,271,988            | 1,522,782,752            |
| Losses of unrealized exchange rate difference                                             | 11,943,092               | -                        |
| <b>Total</b>                                                                              | <b>82,176,623,666</b>    | <b>55,627,864,453</b>    |
| <b>29 Selling expenses</b>                                                                |                          |                          |
| Labour costs                                                                              | 13,136,912,333           | 13,681,675,394           |
| Cost of tools and supplies                                                                | 20,325,000               | -                        |
| Outsourcing service expenses                                                              | 17,435,445,783           | 10,888,881,517           |
| Other paid by cash                                                                        | 12,971,948,512           | 10,396,205,236           |
| <b>Total</b>                                                                              | <b>43,564,631,628</b>    | <b>34,966,762,147</b>    |
| <b>30 General administration expenses</b>                                                 |                          |                          |
| Labour costs                                                                              | 19,498,187,156           | 28,539,352,210           |
| Costs of tools, supplies                                                                  | 105,582,343              | 21,452,726               |
| Depreciation                                                                              | 664,423,654              | 752,172,193              |
| Taxes, fees and charges                                                                   | -                        | 11,845,824               |
| Provision/(Reversal of provision) for doubtful receivables                                | 398,538,048              | 398,538,048              |
| Outsourcing service expenses                                                              | 6,842,484,369            | 6,113,787,037            |
| Other paid by cash                                                                        | 14,814,790,557           | 7,704,124,507            |
| <b>Total</b>                                                                              | <b>42,324,006,127</b>    | <b>43,541,272,545</b>    |
| <b>31 Other income</b>                                                                    |                          |                          |
| Gains on disposal of fixed assets                                                         | -                        | 45,258,985               |
| Other income from scrap sales                                                             | 180,736,111              | -                        |
| Compensation, support                                                                     | 924,413,626              | 286,616,260              |
| Others                                                                                    | 86,962,278               | 133,543,036              |
| <b>Total</b>                                                                              | <b>1,192,112,015</b>     | <b>465,418,281</b>       |
| <b>32 Other expenses</b>                                                                  |                          |                          |
| Losses on Disposal and Sale of Fixed Assets and Investment Properties                     | 39,797,164               | -                        |
| Tax fines, tax arrears, late payment interest                                             | 7,684,448,678            | 710,718,813              |
| Others                                                                                    | 135,022,502              | 90,816,459               |
| <b>Total</b>                                                                              | <b>7,859,268,344</b>     | <b>801,535,272</b>       |
| <b>33 Current corporate income tax expenses</b>                                           |                          |                          |
| Current income tax is calculated on taxable income for the current year                   | 16,040,244,088           | 14,373,905,184           |
| Corporate income tax payables in previous years                                           | 5,647,263,662            | -                        |
| <b>Total current corporate income tax expenses</b>                                        | <b>21,687,507,750</b>    | <b>14,373,905,184</b>    |
| <b>34 Production and business costs by element</b>                                        |                          |                          |
| Costs of materials, package                                                               | 1,032,884,448,883        | 1,515,433,316,824        |
| Labour costs                                                                              | 118,262,595,872          | 118,273,329,403          |
| Depreciation                                                                              | 18,817,456,904           | 16,689,035,460           |
| Costs of external services                                                                | 119,254,147,075          | 72,468,610,655           |
| Other paid by cash                                                                        | 31,603,533,104           | 36,329,299,998           |
| <b>Total</b>                                                                              | <b>1,320,822,181,838</b> | <b>1,759,193,592,340</b> |
| <b>35 Additional information for items shown in the consolidated cash flows statement</b> |                          |                          |
| <b>a. Proceeds from borrowings during the period</b>                                      |                          |                          |
| Proceeds from ordinary contracts                                                          | 2,184,362,136,057        | 2,015,922,970,629        |
| <b>Total</b>                                                                              | <b>2,184,362,136,057</b> | <b>2,015,922,970,629</b> |

**b. Payments on principal during the period**

|                                       | Current period             | Previous period            |
|---------------------------------------|----------------------------|----------------------------|
| Payments from ordinary contracts      | (2,089,731,439,210)        | (1,740,971,649,756)        |
| Payment for finance lease liabilities | (9,060,497,389)            | (10,674,431,601)           |
| <b>Total</b>                          | <b>(2,098,791,936,599)</b> | <b>(1,751,646,081,357)</b> |

**36 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, 2025 to September 30, 2026.

**37 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<br>December 25, 2024  | 662,117,184          | 636,959,657          |
| Mr. Tu Thanh Phung        | Chairman                           | Resigned on<br>December 25, 2024   | -                    | 318,573,159          |
| Mr. Nguyen Hoang Tan      | General Director                   | Appointed on<br>October 25, 2024   | 1,129,382,000        | 1,213,607,893        |
| Ms. Nguyen Thi Bich Thuan | Vice General Director              | Appointed on<br>November 22, 2024  | 825,074,000          | 863,401,282          |
| Mr. Nguyen Van Quoc       | Vice General Director              | Resigned on<br>September 29, 2025  | -                    | 542,373,540          |
| Ms. Le Thi Hang           | Vice General Director              | Appointed on<br>November 22, 2024  | -                    | 275,592,843          |
| Ms. Vo Thi Minh Trang     | Vice General Director              | Resigned on May<br>09, 2025        | -                    | 209,181,818          |
|                           |                                    | Appointed on<br>October 01, 2026   |                      |                      |
| Mr. Tran Manh Thai        | Vice General Director              | Appointed on<br>December 31, 2025  | 462,978,000          | -                    |
| Ms. Nguyen Thu Trang      | Permanent Vice<br>General Director | Resigned on May<br>09, 2025        | -                    | 568,563,378          |
| Mr. Nguyen Van Dol        | Assistant General<br>Director      | Resigned on<br>November 22, 2024   | -                    | 300,956,963          |
| Mr. Le Pham Cong Hoang    | Vice General Director              | Appointed on<br>September 29, 2025 | 766,790,000          | 8,886,400            |
| Ms. Nguyen Thi Minh Thuy  | Vice General Director              | Appointed on June<br>1, 2026       | 219,728,000          | -                    |
| Ms. Pham Thi Bich Nhu     | Vice General Director              | Resigned on<br>November 22, 2024   | -                    | 266,875,402          |
| <b>Total</b>              |                                    |                                    | <b>4,066,069,184</b> | <b>5,204,972,335</b> |

**Remuneration of members of the Board of Management**

| Name               | Title         |                                   | Current period | Previous period |
|--------------------|---------------|-----------------------------------|----------------|-----------------|
| Mr. Vu Quang Chinh | Chairman      | Appointed on<br>December 25, 2024 | 72,000,000     | 67,500,000      |
| Ms. Nguyen Yen     | Vice Chairman | Appointed on<br>December 25, 2024 | 61,200,000     | 45,900,000      |
| Ms. Pham Thi Van   | Member        | Appointed on<br>December 25, 2024 | 54,000,000     | 40,500,000      |

|                          |                       |                                   |                    |                    |
|--------------------------|-----------------------|-----------------------------------|--------------------|--------------------|
| Mr. Nguyen Hoang Tan     | Member                | Appointed on<br>December 25, 2024 | 54,000,000         | 40,500,000         |
| Mr. Tran Huy Hoang       | Independent<br>Member | Appointed on<br>December 25, 2024 | 54,000,000         | 40,500,000         |
| Mr. Tu Thanh Phung       | Chairman              | Resigned on<br>December 25, 2024  | -                  | 18,000,000         |
| Ms. Pham Thi Minh Nguyet | Vice Chairman         | Resigned on<br>December 25, 2024  | -                  | 15,300,000         |
| Ms. Huynh Thanh          | Vice Chairman         | Appointed on<br>December 29, 2025 | 45,900,000         | 13,500,000         |
| Ms. Le Thi Thuy Phuong   | Independent<br>Member | Resigned on<br>December 25, 2024  | -                  | 13,500,000         |
| Mr. Le Si Hai            | Independent<br>Member | Appointed on<br>December 29, 2025 | 40,500,000         | -                  |
| <b>Total</b>             |                       |                                   | <b>381,600,000</b> | <b>295,200,000</b> |

**Other transactions**

|                      |                   | <b>Current period</b> | <b>Previous period</b> |
|----------------------|-------------------|-----------------------|------------------------|
| Mr. Vu Quang Chinh   |                   |                       |                        |
|                      | Other income      | 535,000               | -                      |
|                      | Other expenses    | -                     | 3,600,000              |
| Mr. Nguyen Hoang Tan |                   |                       |                        |
|                      | Advances          | -                     | 300,000,000            |
|                      | Refund of advance | -                     | 300,000,000            |
|                      | Other income      | 8,765,000             | 999,999,998            |
|                      | Other payments    | -                     | 999,999,998            |
|                      | Other expenses    |                       | 8,765,000              |
| Ms. Le Thi Hang      |                   |                       |                        |
|                      | Other expenses    | 23,400,000            | -                      |
| Mr. Tu Thanh Phung   |                   |                       |                        |
|                      | Other expenses    | -                     | 100,000,000            |
|                      | Pay expenses      | -                     | 100,000,000            |
| Ms. Huynh Thanh      |                   |                       |                        |
|                      | Other expenses    | -                     | 80,000,000             |
|                      | Pay expenses      | -                     | 80,000,000             |
| Mr. Nguyen Van Quoc  |                   |                       |                        |
|                      | Advances          | -                     | 10,000,000             |
|                      | Refund of advance | -                     | 10,000,000             |
| Ms. Lam Bich Ngoc    |                   |                       |                        |
|                      | Advances          | -                     | 105,000,000            |
|                      | Refund of advance | -                     | 105,000,000            |

**b. List of related parties:**

| <b>Related parties</b>                    | <b>Relationship</b>            |
|-------------------------------------------|--------------------------------|
| Hung Hau Development Corporation          | Parent company                 |
| Hung Hau Fishery Co., Ltd.                | Subsidiaries                   |
| Happyfood Vietnam Corporation             | Company Subsidiaries           |
| Hung Hau Foods JSC.                       | Member of the same corporation |
| Van Hien University Ecosystem 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                    |
| Vietnam Seaproducts Joint Stock Corporation | Major shareholder                                 |
| Heritage Start-Up Co., Ltd.                 | Major shareholder                                 |
| Van Hien University                         | Major shareholder, Member of the same corporation |
| Vietnam Union Nut Company Limited           | Member of the same corporation                    |
| HungHau Vietnam Limited Company             | Subsidiaries                                      |

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

|                                                         | Current period  | Previous period |
|---------------------------------------------------------|-----------------|-----------------|
| <b><i>Hung Hau Development Corporation</i></b>          |                 |                 |
| Revenues from sales and services rendered               | 897,770,552     | 3,179,132,010   |
| Collect money from sales                                | 6,466,431,448   | 2,487,918,022   |
| Soft borrowing                                          | -               | 7,744,500,000   |
| Repayment for soft borrowing                            | -               | 66,484,357,000  |
| Loan                                                    | 99,626,300,000  | 361,342,661,747 |
| Recover of loan                                         | 245,159,423,520 | 215,809,538,227 |
| Interest from loan receivables                          | 8,682,831,891   | 17,223,656,396  |
| Collect loan interest                                   | 25,377,762,696  | -               |
| Share transfer                                          | 31,552,000,000  | -               |
| Profit from share transfer                              | 45,113,600,000  | -               |
| Loans Granted                                           | 34,500,000,000  | -               |
| Collection of Loans Granted                             | 34,500,000,000  | -               |
| <b><i>Hung Hau Fishery Co., Ltd.</i></b>                |                 |                 |
| Payment for goods and services                          | -               | 18,102,000,000  |
| <b><i>Hung Hau Foods JSC.</i></b>                       |                 |                 |
| Revenues from sales and services rendered               | 61,691,213,165  | 71,954,786,804  |
| Collect money from sales                                | 48,860,000,000  | 55,547,874,397  |
| Purchases of goods and services                         | 8,957,519,875   | 15,628,234,374  |
| Payment for goods and services                          | 15,955,790,264  | 30,056,660,349  |
| Loan                                                    | 23,631,000,000  | 28,016,000,000  |
| Recover of loan                                         | 43,111,000,000  | 27,060,000,000  |
| Lend money                                              | 43,800,000,000  | 5,300,000,000   |
| Recover of lending                                      | 56,359,822,339  | 4,500,000,000   |
| Collect of dividends                                    | -               | 881,000,000     |
| Interest from loan receivables                          | 2,574,048,328   | 7,373,298,411   |
| Collect of loan interest                                | -               | -               |
| Soft borrowing                                          | 8,300,000,000   | -               |
| Repayment for soft borrowing                            | 8,300,000,000   | -               |
| <b><i>Van Hien University Ecosystem Corporation</i></b> |                 |                 |
| Revenues from sales and services rendered               | -               | 151,517,232     |
| Collect money from sales                                | -               | 12,438,610      |
| <b><i>Van Hien University</i></b>                       |                 |                 |
| Revenues from sales and services rendered               | 76,290,777,254  | 70,671,686,441  |
| Collect money from sales                                | 112,873,636,859 | 53,682,244,116  |
| Scholarship fund sponsorship                            | -               | 25,000,000      |
| Lending                                                 | -               | 300,000,000     |
| Recover of lending                                      | -               | 300,000,000     |

|                                                     |                 |                |
|-----------------------------------------------------|-----------------|----------------|
| Scientific Research Funding                         | 277,777,778     | -              |
| <b><i>Hung Hau Distribution Co., Ltd.</i></b>       |                 |                |
| Revenues from sales and services rendered           | -               | 1,115,394      |
| <b><i>Happyfood Vietnam Corporation Company</i></b> |                 |                |
| Revenues from sales and services rendered           | -               | 56,355,195     |
| Collect money from sales                            | 35,148,981      | 25,714,611     |
| Purchases of goods and services                     | 47,134,623,292  | 14,352,951,175 |
| Payment for goods and services                      | 82,723,132,760  | 14,419,668,000 |
| Processing Security Deposit                         | -               | 63,000,000,000 |
| Collect money from supplier advances                | 36,000,000,000  | -              |
| Loan                                                | -               | 57,805,500,000 |
| Recover of loan                                     | 134,505,437,940 | -              |
| Lend money                                          | -               | 550,000,000    |
| Collection of lending money                         | 50,000,000      | 500,000,000    |
| Interest from loan receivables                      | -               | 5,725,157,795  |
| Recover of interest from loan                       | 6,694,184,007   | -              |
| Contributing capital                                | 160,000,000,000 | -              |
| <b><i>Hung Hau Petroleum Co., Ltd.</i></b>          |                 |                |
| Revenues from sales and services rendered           | -               | 75,795,866     |
| Collect money from sales                            | -               | 81,859,530     |
| Purchases of goods                                  | 42,338,440      | 78,856,460     |
| Payment for goods and services                      | 28,690,240      | 85,460,690     |
| <b><i>Hung Hau Vegetable Co., Ltd.</i></b>          |                 |                |
| Revenues from sales and services rendered           | -               | 179,651,678    |
| Collect money from sales                            | -               | 172,032,236    |
| Payment for goods and services                      | -               | 8,499,383      |
| Offsetting of Payments for Purchases and Sales      | -               | 176,752,099    |
| <b><i>Vietnam Union Nut Company Limited</i></b>     |                 |                |
| Purchases of goods and services                     | 10,872,167,352  | 223,329,040    |
| Payment for goods and services                      | 99,119,772      | -              |
| Advance Payments for Purchases                      | 58,215,690,000  | -              |
| Lend money                                          | 4,580,000,000   | -              |
| Recover of lending                                  | 4,768,334,596   | -              |
| Soft borrowing                                      | 4,200,000,000   | -              |
| Repayment for soft borrowing                        | 1,210,000,000   | -              |
| <b><i>Hunghau Vietnam Limited Company</i></b>       |                 |                |
| Revenues from sales and services rendered           | 19,971,631,151  | -              |
| Collect money from sales                            | 30,819,772,081  | -              |
| Purchases of goods and services                     | 5,599,501,615   | -              |
| Dividend distribution                               | 1,688,550,000   | -              |
| <b><i>Hung Hau Heart Foundation</i></b>             |                 |                |
| Revenues from sales and services rendered           | -               | 3,652,764      |
| Collect money from sales                            | -               | 3,944,985      |
| Other Expenses                                      | 50,000,000      | 50,000,000     |

Related parties balances are presented in notes 5, 6, 7, 8, 15, 18 and 20.

**38 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       | 720,090,510,333          | 600,616,378,938          |
| Domestic     | 1,599,084,095,634        | 1,779,098,576,017        |
| <b>Total</b> | <b>2,319,174,605,967</b> | <b>2,379,714,954,955</b> |

**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.

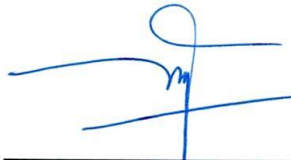
**39 The fair value of financial assets and liabilities**

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 12, 2026



Nguyen Thi My Dieu  
Prepared by



Lam Bich Ngoc  
Chief Accountant




Nguyen Hoang Tan  
General Director