HANOI TRADE JOINT STOCK CORPORATION

CONSOLIDATED FINANCIAL STATEMENTS

Q3 2026

TỔNG CÔNG TY THƯƠNG MẠI HÀ NỘI - CÔNG TY CỔ PHẦN

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HANOI TRADE JOINT STOCK CORPORATION
38- 40 Le Thai To, Hoan Kiem Ward, Ha Noi
Telephone: 024 - 38267984 - Fax: 024 - 39288407

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30/09/2026

Unit: VND

ASSETS	Codes	Notes	Ending Balance (As at 30/09/2026)	Beginning Balance (As at 01/01/2026)
A. CURRENT ASSETS	**100**		**639,345,287,296**	**963,153,577,984**
I. Cash and cash equivalents	**110**	**V.01**	**61,006,741,568**	**27,680,565,345**
1. Cash	111		40,006,741,568	27,180,565,345
2. Cash equivalents	112		21,000,000,000	500,000,000
II. Short-term financial investments	**120**	**V.02**	**171,796,072,296**	**165,533,129,319**
1. Short-term held-to-maturity investments	123		176,678,583,109	170,415,640,132
2. Provision for short-term held-to-maturity investments (*	124		(4,882,510,813)	(4,882,510,813)
III. Short-term account receivables	**130**		**347,205,878,209**	**704,156,911,097**
1. Short-term trade receivables	131	V.03	150,741,164,115	152,137,249,356
2. Short-term advances to suppliers	132	V.04	333,802,757,452	336,540,342,785
3. Other short-term receivables	135	V.05	86,619,246,873	433,073,717,066
4. Provision for short-term doubtful debts	136	V.06	(223,957,290,231)	(217,594,398,110)
IV. Inventories	**140**		**33,192,135,775**	**35,326,981,065**
1. Inventories	141	V.07	33,192,135,775	35,326,981,065
V. Short-term biological assets	**150**			
VI. Other current assets	**160**	**V.08**	**26,144,459,448**	**30,455,991,158**
1. Short-term prepayments	161		11,173,827,809	13,629,377,800
2. Value added tax deductibles	162		13,999,789,172	16,049,886,850
3. Taxes and other receivables from State Budget	163		970,842,467	776,726,508
4. Other short-term assets	165		-	-
B. NON-CURRENT ASSETS	**200**		**2,091,256,488,079**	**2,082,915,802,515**
I. Long-term receivables	**210**		**8,292,190,026**	**3,585,234,105**
1. Long-term receivables from customers	211	V.03	6,907,461,451	5,709,668,586
2. Other long-term receivables	215	V.05	4,957,649,696	1,448,486,640
3. Provision for long-term doubtful debts	216	V.06	(3,572,921,121)	(3,572,921,121)
II. Fixed assets	**220**		**617,566,942,464**	**617,298,201,179**
1. Tangible fixed assets	221	V.09	571,590,889,245	571,258,997,966
- Cost	*222*		*919,957,509,731*	*902,841,964,728*
- Accumulated depreciation	*223*		*(348,366,620,486)*	*(331,582,966,762)*
2. Intangible fixed assets	227	V.10	45,976,053,219	46,039,203,213
- Cost	*228*		*49,162,703,011*	*49,162,703,011*
- Accumulated depreciation	*229*		*(3,186,649,792)*	*(3,123,499,798)*
III. Long-term biological assets	**230**			
IV. Investment property	**240**	**V.11**	**88,077,199,954**	**90,832,576,603**
- Cost	*241*		*131,527,016,822*	*131,527,016,822*
- Accumulated depreciation	*242*		*(43,449,816,868)*	*(40,694,440,219)*
V. Long-term assets in progress	**250**		**1,032,823,608,188**	**1,028,860,568,677**
1. Long-term assets in progress	251	V.12	558,947,557,485	556,119,126,034
2. Construction in progress	252	V.13	473,876,050,703	472,741,442,643
VI. Long-term financial investments	**260**		**211,700,235,217**	**205,482,793,013**
1. Investments in subsidiaries	261	V.14	-	-
2. Investment in associates, affiliates	262	V.15	138,927,762,435	132,710,320,231
3. Equity investments in other entities	263	V.16	90,817,472,782	90,817,472,782

4. Allowance for diminution in the value of long-term financial investments	264		(18,045,000,000)	(18,045,000,000)
VII. Other long-term assets	**270**		**132,796,312,230**	**136,856,428,938**
1. Long-term prepayments	271	V.17	112,554,941,316	113,243,318,572
2. Commercial advantage	279		20,241,370,914	23,613,110,366
TOTAL ASSETS	**280**		**2,730,601,775,375**	**3,046,069,380,499**

Unit: VND

RESOURCES	Codes	Notes	Ending Balance (As at 30/09/2026)	Beginning Balance (As at 01/01/2026)
C. LIABILITIES	**300**		**563,978,473,856**	**873,679,684,614**
I. Current liabilities	**310**		**349,822,535,085**	**652,657,335,335**
1. Short-term trade payable	311	V.18	12,728,344,879	21,704,029,389
2. Short-term advances from customers	312	V.19	3,867,651,206	1,891,331,916
3. Dividends and profits payable	313		24,331,200	24,331,200
4. Short-term taxes and amounts payable to State Budge	314	V.20	6,920,502,154	995,352,182
5. Payables to employees	315		4,414,266,168	6,422,171,597
6. Short-term accrued expenses	316	V.21	9,916,942,794	22,124,962,688
7. Short-term unearned revenue	319	V.22	24,158,416,166	9,727,540,043
8. Other current payables	320	V.23	68,159,283,900	44,709,817,276
9. Short-term loans and obligations under finance leases	321	V.24	218,984,650,016	544,362,866,728
10. Short-term provisions	322		466,524,003	466,524,003
11. Bonus and welfare funds	323		181,622,599	228,408,313
II. Long-term liabilities	**330**		**214,155,938,771**	**221,022,349,279**
1. Long-term trade payables	331	V.18	-	-
2. Long-term advance from customers	332	V.19	16,760,699,694	16,763,699,694
3. Long-term accrued expenses	334		24,681,592	-
4. Long-term unrealized income	337	V.22	88,139,674,123	91,003,489,504
5. Other long-term payables	338	V.23	47,391,357,857	36,296,101,488
6. Long-term loans and obligations under finance leases	339	V.24	61,820,171,320	76,939,704,408
7. Deferred tax liabilities	342		19,354,185	19,354,185
D. EQUITY	**400**		**2,166,623,301,519**	**2,172,389,695,885**
1. Owners' contributed capital	411		2,200,000,000,000	2,200,000,000,000
- Ordinary shares with voting rights	*411a*		*2,200,000,000,000*	*2,200,000,000,000*
2. Share premium	412		315,664,802	315,664,802
3. Treasury shares	415		(529,920,000)	(529,920,000)
4. Asset revaluation differences	416		10,242,057,765	10,242,057,765
5. Investment and development fund	418		33,381,940,928	33,381,940,928
6. Retained earnings	420		(94,471,816,879)	(88,439,255,757)
- Retained earnings accumulated to the prior year end	*420a*		*(88,439,255,757)*	*(55,224,411,915)*
- Retained earnings of the current year	*420b*		*(6,032,561,122)*	*(33,214,843,842)*
7. Non-controlling interests	429		17,685,374,903	17,419,208,147
TOTAL RESOURCES	**440**		**2,730,601,775,375**	**3,046,069,380,499**

Hanoi, 30 October 2026

Preparer	Chief Accountant	General Director
CAO MANH TUAN	NGUYEN THI DUYEN	DUONG THI LAM

M.S.D.N: 0100101278 C.T.C.P. TỔNG CÔNG TY THƯƠNG MẠI HÀ NỘI CÔNG TY CỔ PHẦN P. HOÀN KIẾM - TP. HÀ NỘI

HANOI TRADE JOINT STOCK CORPORATION
38- 40 Le Thai To, Hoan Kiem Ward, Ha Noi
Telephone: 024 - 38267984 - Fax: 024 - 39288407

CONSOLIDATED INCOME STATEMENT

Q3 2026

Unit: VND

	ITEMS	Codes	Notes	Quarter 3		Cumulative	
				Current year	Previous year	Current year	Previous year
1	**Revenue from goods sold and services rendered**	**01**	**VI.26**	**118,224,535,184**	**105,781,149,297**	**327,459,506,371**	**340,564,202,323**
2	Deductions	02		48,502,799	4,183,647	48,502,799	4,183,647
3	**Net revenue from goods sold and services rendered**	**10**	**VI.27**	**118,176,032,385**	**105,776,965,650**	**327,411,003,572**	**340,560,018,676**
4	Cost of goods sold and services rendered	11	VI.28	83,535,828,340	74,278,241,104	232,389,736,125	252,195,223,328
5	**Gross profit from goods sold and services rendered**	**20**		**34,640,204,045**	**31,498,724,546**	**95,021,267,447**	**88,364,795,348**
6	Gain/(loss) from sale and disposal of investment property	21					
7	Financial income	22	VI.29	5,721,544,478	15,843,718,898	19,105,283,858	46,767,781,534
8	Financial expenses	23	VI.30	7,149,998,789	13,867,582,468	23,285,255,976	43,349,509,044
	- Of which: Loan interest charged	*24*		*6,453,369,652*	*13,635,196,773*	*21,755,467,925*	*42,177,454,007*
9	Selling expenses	25	VI.31	10,297,457,990	10,050,563,629	30,063,518,073	26,699,630,910
10	General and administration expenses	26	VI.32	25,986,457,638	26,330,280,602	79,541,986,997	84,815,900,116
11	Share of net profit from joint-ventures, associates	27		**2,124,943,448**	**(3,759,074,692)**	**11,509,516,341**	**5,438,154,083**
12	**General and administration expenses**	**30**		**(947,222,446)**	**(6,665,057,947)**	**(7,254,693,400)**	**(14,294,309,105)**
13	Operating profit	31	VI.33	753,542,478	1,231,175,462	1,717,849,030	4,365,716,409
14	Other incomes	32	VI.34	3,533,540	4,586,349,374	80,785,023	5,242,187,731

15	**Other expenses**	**40**		**750,008,938**	**(3,355,173,912)**	**1,637,064,007**	**(876,471,322)**
16	**Accounting profit before tax**	**50**		**(197,213,508)**	**(10,020,231,859)**	**(5,617,629,393)**	**(15,170,780,427)**
17	Profit after tax attributable to parent company	51	VI.35	47,501,966	81,983,430	148,764,974	208,501,232
18	Profit after tax attributable to non-controlling shareholders	52		-	-	-	(17,649,225)
19	**Net profit after corporate income tax**	**60**		**(244,715,474)**	**(10,102,215,289)**	**(5,766,394,367)**	**(15,361,632,434)**
20	Profit after tax attributable to parent company	61		(1,162,803,864)	(9,958,225,585)	(6,032,561,122)	(15,117,833,602)
21	Profit after tax attributable to non-controlling shareholders	62		918,088,390	(143,989,704)	266,166,755	(243,798,832)
22	Basic earnings per share	70		(5.29)	(45.26)	(27.42)	(68.72)
23	Declining earnings per share	71		(5.29)	(45.26)	(27.42)	(68.72)

Hanoi, 30 October 2026

Preparer	Chief Accountant	General Director
CAO MANH TUAN	NGUYEN THI DUYEN	DUONG THI LAM

HANOI TRADE JOINT STOCK CORPORATION

38- 40 Le Thai To, Hoan Kiem Ward, Ha Noi

Telephone: 024 - 38267984 - Fax: 024 - 39288407

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the period from 01 January 2026 to 30 September 2026

Unit: VND

Items	Codes	Curent year	Previous year
I. Cash flows from operating activities			
1. Profit before tax	01	***(5,617,629,393)***	***(15,170,780,427)***
2. Adjustments for:		-	
Depreciation of fixed assets and investment properties	02	21,227,838,889	21,986,726,890
Provisions	03	6,362,892,121	12,674,363,360
Exchange gains, losses arising from revaluation of monetary items denominated in foreign currency	04	147,610,888	(243,959,395)
(Gain)/Loss from investing activities	05	(16,993,013,446)	(19,867,478,866)
Interest expenses	06	21,755,467,925	44,915,453,932
Other adjustments	07	(3,180,727)	-
3. Operating profit before movements in working capital	**08**	**26,879,986,257**	**44,294,325,494**
Increase, decrease in receivables	09	344,269,298,420	8,345,155,782
Increase, decrease in inventories	10	(693,586,161)	8,321,018,127
Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11	26,548,428,327	(3,683,480,869)
Increase, decrease in prepayments and others	12	3,143,927,247	16,058,789,229
Increase, decrease in trading securities	13	-	-
Interest paid	14	(17,760,527,556)	(40,542,930,488)
Corporate income tax paid	15	(270,798,362)	(293,576,669)
Other proceeds from operating activities	16	-	-
Other payments for operating activities	17	(46,785,714)	(33,386,621)
Net cash generated by operating activities	**20**	**382,069,942,458**	**32,465,913,985**
II. Cash flows from investing activities			
Acquisition and construction of fixed assets and other long-term assets	21	(19,930,242,181)	(10,432,776,391)
Proceed from sales, disposal of fixed assets and other long-term assets	22	1,818,182	15,909,090
Cash outflow for lending, selling debt instruments of other entities	23	(700,000,000)	(7,100,000,000)
Cash recovered from lending, selling debt instruments of other entities	24	1,250,000,000	-
Payments for investments in other entities	25	-	(1,798,920,000)
Proceeds from disposal of investments in other entities	26	2,677,400,000	-
Interest earned, dividends and profits received	27	8,480,130,663	13,231,566,340
Net cash flows from investing activities	**30**	**(8,220,893,336)**	**(6,084,220,961)**
III. Cash flows from financing activities			

Proceeds from share issuance, capital contribution	31	-	-
Repayments of capital contributions to owners and	32	-	-
Drawdown of borrowings	33	109,166,896,792	543,798,577,296
Repayments of borrowings	34	(449,684,830,789)	(574,137,242,686)
Repayments of finance lease	35	-	-
Dividends, profits paid to shareholders	36	-	-
Net cash flows from financing activities	***40***	***(340,517,933,997)***	***(30,338,665,390)***
Net cash flows during the year (50 = 20+30+40)	**50**	**33,331,115,125**	**(3,956,972,366)**
Cash and cash equivalents at the beginning of year	**60**	**27,680,565,345**	**55,312,296,140**
Effect of exchange rate fluctuations on cash and cash equivalents	61	(4,938,902)	152,282,378
Cash and cash equivalents at the end of the year	**70**	**61,006,741,568**	**51,507,606,152**

Hanoi, 30 October 2026

Preparer	Chief Accountant	General Director
CAO MANH TUAN	NGUYEN THI DUYEN	DUONG THI LAM

M.S.D.N: 0100101277 C.T.C.P TỔNG CÔNG TY THƯƠNG MẠI HÀ NỘI CÔNG TY CỔ PHẦN P. HOÀN KIẾM TP. HÀ NỘI

HANOI TRADE JOINT STOCK CORPORATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
From 01/07/2026 to 30/09/2026

I-Operational characteristics of the Corporation

1- Business field: Domestic and foreign

2- Business lines: Import-export business, Domestic trade, Investment and development of commercial infrastructure systems.

3. The Corporation's organizational structure at the time of reporting includes:

Board of Directors	
Mr Nguyen Thai Dung	Chairman of the Board of Directors
Mrs Tran Thi Tuyet Nhung	Member of the Board of Director
Mrs Tran Hue Linh	Member of the Board of Director
Board of Supervisors	
Mrs Nguyen Hong Hai	Head of the Board of Supervisors
Mrs Vu Thi Quynh Trang	Member of Supervisory Board
Mr Nguyen Trong Hien	Member of Supervisory Board
Board of Management	
Mrs Duong Thi Lam	General Director
Mrs Do Tue Tam	Deputy General Director
Chief Accountant	
Mrs Nguyen Thi Duyen	Chief Accountant (appointed on 04 May 2026)
Mrs Nguyen Thu Hang	Chief Accountant (dismissed on 04 May 2026)

4. Total number of subsidiaries: 06 companies, of which:

- Number of consolidated subsidiaries: 06 companies

- Number of unconsolidated subsidiaries: 0

5- List of the parent company and consolidated subsidiaries:

5.1- Parent company - Corporation

Add: 38- 40 Le Thai To, Hoan Kiem Ward, Ha Noi

Parent company's interest rate: 100%

Voting rights of the Parent Company: 100%

5.2- Hapro Handicrafts Import Export and Trader Tourism Joint Stock Company

Add: 11B Trang Thi, Hoan Kiem Ward, Ha Noi

Parent company's interest rate: 52,5%

Voting rights of the Parent Company 52,5%

5.3- Hanoi Trade Infrastructure Development Investment Joint Stock Company

Add: 38- 40 Le Thai To, Hoan Kiem Ward, Ha Noi
Parent company's interest rate: 92,41%
Voting rights of the Parent Company: 92,41%

5.4- Bac Giang Trade Infrastructure Development Investment Joint Stock Company

Add: TM Lot, Bac Giang City Cultural, Sports and Tourism Center, Hoang Van Thu Street, Bac Giang Ward, Bac Ninh Province
Parent company's interest rate: 60,97%
Voting rights of the Parent Company: 60,97%

5.5- Hapro Vodka Joint Stock Company

Add: Hapro Food Industrial Park, Thuan An Commune, Hanoi
Parent company's interest rate: 54,58%
Voting rights of the Parent Company: 54,58%

5.6- Hai Duong Technology Products Joint Stock Company

Add: 150 Chi Lang, Nguyen Trai Ward, Hai Phong
Parent company's interest rate: 93,51%
Voting rights of the Parent Company: 93,51%

5.7- Binh Phuoc Cashew Production Processing Import Export Joint Stock Company

Add: Number 551, Group 1, Tan Phuoc village, Dong Nai Province
Parent company's interest rate: 83,69%
Voting rights of the Parent Company: 83,69%

II- Accounting period, currency used in accounting and comparative data

1- Annual accounting period (starts from January 1 and ends on December 31).

2- Currency unit used in accounting: Vietnam Dong

III- Applicable accounting standards and regimes

1- Applicable accounting regime: Enterprise accounting regime
2- Declaration of compliance with Accounting Standards and Accounting Regime: Financial statements are prepared and presented in accordance with Vietnamese Accounting Standards and Regime.
3- Accounting form applied: Apply accounting software on computers.

IV- Applicable accounting policies

1- Principles for recording cash and cash equivalents.
Method of converting other currencies into currencies used in accounting.
2- Principles for recording inventory:
- Principle of recording inventory: Inventory according to actual purchase price
- Method of calculating inventory value: Regular declaration
- Inventory accounting method: Regular declaration
- Method of setting up provisions for devaluation of inventory.
3- Principles for recording and depreciating fixed assets:
- Principles for recording fixed assets (tangible, intangible, finance lease): According to the original price and remaining value of the fixed asset.
- Fixed assets depreciation method (Tangible, intangible, financial lease): According to the straight-line method.
4- Principles for recording and depreciating investment real estate:

- Principles for recording investment real estate
- Depreciation method of investment real estate
5- Principles for recording financial investments:
- Investments in subsidiaries, affiliated companies, capital contributions to jointly controlled business establishments: Equity
- Short-term securities investments: Original price
- Other short-term and long-term investments: Original price
- Method of making provisions for short-term and long-term investment price reductions: Based on the types of securities for which provisions are made
6- Principles for recording and capitalizing borrowing costs:
- Principles for recording borrowing costs: Recorded in Account 635
- Capitalization rate is used to determine borrowing costs capitalized during the period: Recorded in Account 241
7- Principles for recording and capitalizing other expenses:
- Prepaid expenses: Account expenses according to regulations and allocate multiple times to production and business expenses (Account 142 allocated for 1 year, Account 242 allocated over 1 year)
- Other costs.
- Prepaid expense allocation method: Straight line
- Method and time of allocation of goodwill.
8- Principles for recording payable expenses.
9- Principles and methods for recording provisions for payables.
10- Principles for recording equity: According to the decision to allocate State capital
- Principles for recording the owner's investment capital, share capital surplus, and other capital of the owner.
- Principles for recording differences in asset revaluation.
- Principles for recording exchange rate differences: Comply with standard No. 10
- Principles for recording undistributed profits: Recording profits after corporate income tax and regulations of Circulars 33, 64 and regulations of the Corporation.
11- Principles and methods of revenue recognition:
- Sales revenue: Comply with 05 revenue recognition conditions specified in CM No. 14
- Service provision revenue: Comply with 04 conditions for recording service provision revenue in CM No. 14
- Financial revenue: Comply with 02 conditions for recording financial revenue specified in CM No. 14
- Construction contract revenue.
12. Principles and methods of recording financial expenses: Comply with relevant standards (Do not offset financial revenue)
13. Principles and methods for recording current corporate income tax expenses and deferred corporate income tax expenses: Comply with corporate income tax law and guiding circulars and standards 17
14- Foreign exchange risk provisions: None
15- Other accounting principles and methods.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET

Unit: VND

1. Cash and Cash equivalents	Ending balance	Beginning balance
Cash on hand	1,795,757,001	1,462,542,408
Bank demand deposits	38,210,984,567	25,718,022,937
Cash equivalents	21,000,000,000	500,000,000
Total	**61,006,741,568**	**27,680,565,345**

2. Short-term financial investments	Ending balance	Beginning balance
Held-to-maturity investments	***176,678,583,109***	***170,415,640,132***
Provision for held-to-maturity investments (*)	*(4,882,510,813)*	*(4,882,510,813)*
Total	**171,796,072,296**	**165,533,129,319**

3. Trade receivables	Ending balance	Beginning balance
Short-term trade receivables	***150,741,164,115***	***152,137,249,356***
Long-term trade receivables	***6,907,461,451***	***5,709,668,586***
Total	**157,648,625,566**	**157,846,917,942**

4. Advances to suppliers	Ending balance	Beginning balance
Short-term advances to suppliers	***333,802,757,452***	***336,540,342,785***
Long-term advances to suppliers	-	-
Total	**333,802,757,452**	**336,540,342,785**

5. Other receivables	Ending balance	Beginning balance
Other short-term receivables	***86,619,246,873***	***433,073,717,066***
Other long-term receivables	***4,957,649,696***	***1,448,486,640***
Total	**91,576,896,569**	**434,522,203,706**

6. Provision for doubtful debts	Ending balance	Beginning balance
Provision for short-term doubtful debts	***(223,957,290,231)***	***(217,594,398,110)***
Provision for long-term doubtful debts	***(3,572,921,121)***	***(3,572,921,121)***
Total	**(227,530,211,352)**	**(221,167,319,231)**

7. Inventories	Ending balance		Beginning balance	
	Original price	Preventive	Original price	Preventive
Goods in transit	-	-		-
Raw Material	55,387,668	-	56,217,933	-
Tools and supplies	25,000,000	-	-	-
Work in progress	262,242,421	-	-	-
Finished goods	12,625,856,455	-	19,980,027,095	-
Goods	19,012,715,898	-	14,079,802,704	-
Goods sent for sale	-	-	-	-
Real estate goods	1,210,933,333	-	1,210,933,333	-
Total	**33,192,135,775**	-	**35,326,981,065**	-

The value of inventory is used as mortgage or pledge to secure payable debts: **None**

8. Other short-term assets

	Ending balance	Beginning balance
Short-term prepayments	11,173,827,809	13,629,377,800
Value added tax deductibles	13,999,789,172	16,049,886,850
Taxes and other receivables from the State budget (*)	970,842,467	776,726,508
Total	**26,144,459,448**	**30,455,991,158**

(*) Taxes and other receivables from the State budget:

	Ending balance	Beginning balance
Corporate income tax	645,203,656	534,210,567
Import and export duties	40,000,000	40,000,000
Value added tax	-	37,108,013
Special consumption tax	-	-
Personal income tax	8,157,684	8,129,190
Land rent	101,099,415	1,013,797
Other taxes	176,381,712	156,264,941
Total	**970,842,467**	**776,726,508**

9. Tangible fixed assets <Details in Appendix No. 01>

10. Increases, decreases in intangible assets

Items	Land use rights	Computer Software	Other	Total
Cost				
Opening balance	***45,845,913,581***	***3,284,289,430***	***32,500,000***	***49,162,703,011***
Additions				-
Another increases	-		-	-
Another decreases	-	-	-	-
Liquidation and sale		-	-	-
Closing balance	***45,845,913,581***	***3,284,289,430***	***32,500,000***	***49,162,703,011***
Closing balance				
Accumulated amortisation	***31,243,704***	***3,059,756,094***	***32,500,000***	***3,123,499,798***
Opening balance	-	63,149,994		***63,149,994***
Depreciation during the period				
Liquidation and sale	-	-	-	-
Another decreases				-
Closing balance	***31,243,704***	***3,122,906,088***	***32,500,000***	***3,186,649,792***
Net book value				
Opening balance	***45,814,669,877***	***224,533,336***	-	***46,039,203,213***
Closing balance	***45,814,669,877***	***161,383,342***	-	***45,976,053,219***

11. Increases, decreases in investment properties

Items	Beginning balance	Increased during the period	Decreased during the period	Ending balance
a) Rental real estate				
Cost	**131,527,016,822**	-	-	**131,527,016,822**
- Land use rights	97,669,924,568	-	-	97,669,924,568
- Infrastructure	33,857,092,254	-	-	33,857,092,254
Accumulated Depreciation	**40,694,440,219**	**2,755,376,649**	-	**43,449,816,868**
- Land use rights	21,877,746,710	2,061,036,576	-	23,938,783,286
- Infrastructure	18,816,693,509	694,340,073	-	19,511,033,582
Net book value	**90,832,576,603**	-	-	**88,077,199,954**
- Land use rights	75,792,177,858	-	-	73,731,141,282

- Infrastructure	15,040,398,745	-	-	14,346,058,672

12. Long-term assets in progress

	Ending balance	Beginning balance
Le Chi housing and auxiliary area project, Gia Lam, Hanoi	558,947,557,485	556,119,126,034
Total	**558,947,557,485**	**556,119,126,034**

13. Construction in progress

	Ending balance	Beginning balance
Total	**473,876,050,703**	**472,741,442,643**

14. Investments in subsidiaries (Details in Appendix No. 0

15. Investment in associates, affiliates (Details in Appendix No. 02)

16. Equity investments in other entities (Details in Appendix No. 02)

17. Long-term prepayments

	Ending balance	Beginning balance
Long-term prepayments	112,554,941,316	113,243,318,572
Total	**112,554,941,316**	**113,243,318,572**

18. Trade payables

	Ending balance	Beginning balance
Short-term trade payables	12,728,344,879	21,704,029,389
Long-term trade payables	-	-
Total	**12,728,344,879**	**21,704,029,389**

19. Advances from customers

	Ending balance	Beginning balance
Short-term advances from customers	3,867,651,206	1,891,331,916
Long-term advances from customers	16,760,699,694	16,763,699,694
Total	**20,628,350,900**	**18,655,031,610**

20. Taxes and amounts payable to the State budget

	Ending balance	Beginning balance
Value added tax	4,804,677,144	379,570,839
Special consumption tax	-	-
Corporate income tax	186,567,368	197,607,667
Personal income tax	321,090,253	256,176,931
Land rent	1,600,647,389	-
Other taxes	7,520,000	161,996,745
Total	**6,920,502,154**	**995,352,182**

21. Short-term accrued expenses

	Ending balance		Beginning balance	
	Value	Capable of repaying debt	Value	Capable of repaying debt
Other accruals	9,916,942,794	9,916,942,794	22,124,962,688	22,124,962,688
Total	**9,916,942,794**	**9,916,942,794**	**22,124,962,688**	**22,124,962,688**

22. Unrealized revenues

	Ending balance	Beginning balance
Short-term unrealized revenues	24,158,416,166	9,727,540,043
Long-term unrealized revenues	88,139,674,123	91,003,489,504
Total	**112,298,090,289**	**100,731,029,547**

23. Other current payables

	Ending balance	Beginning balance

Short-term other current payables	68,159,283,900	44,709,817,276
Long-term other current payables	47,391,357,857	36,296,101,488
Total	**115,550,641,757**	**81,005,918,764**

24. **Loans and obligations under finance leases**	**Ending balance**	**Beginning balance**
Short-term loans and obligations under finance leases	218,984,650,016	544,362,866,728
Long-term loans and obligations under finance leases	61,820,171,320	76,939,704,408
Total	**280,804,821,336**	**621,302,571,136**

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE INCOME STATEMENT <Unit: VND>

26. **Gross revenue from good sold and services rendered**	**Current period**	**Previous period**
Sales revenue	63,802,006,012	62,590,873,667
Revenue from providing services and finished products	52,927,597,915	42,666,397,793
Real estate business revenue	1,494,931,257	523,877,837
Total	**118,224,535,184**	**105,781,149,297**
Revenue deductions	**48,502,799**	**4,183,647**
Trade discount	-	-
Sales returned	18,602,799	-
Reduced sales price	29,900,000	4,183,647
Total		

27. **Net revenue from good sold and services rendered**	**Current period**	**Previous period**
Revenue from finished goods sold	63,753,503,213	62,586,690,020
Revenue from service provision	52,927,597,915	42,666,397,793
Revenue from providing services and finished products	1,494,931,257	523,877,837
Total	**118,176,032,385**	**105,776,965,650**

28. **Cost of sales**	**Current period**	**Previous period**
Cost of goods sold	50,880,173,569	49,356,859,714
Cost of services and finished products provided	32,424,208,080	24,689,934,699
Cost of real estate business	231,446,691	231,446,691
Total	**83,535,828,340**	**74,278,241,104**

29. **Financial income**	**Current period**	**Previous period**
Interest on deposit, margin	2,256,282,353	2,329,648,174
Interest on exchange rate difference	311,884,808	778,982,145
Dividends and profits are distributed	1,390,171,765	2,697,006,388
Profits from business cooperation	-	10,038,082,191
Total	**5,721,544,478**	**15,843,718,898**

30. **Financial expenses**	**Current period**	**Previous period**
Loan interest expenses	6,453,369,652	13,635,196,773
Exchange rate difference loss	691,633,832	229,917,978
Total	**7,149,998,789**	**13,867,582,468**

31. **Selling expenses**	**Current period**	**Previous period**

Employee expenses	2,469,135,792	2,587,850,211
Cost of packaging materials	275,106,324	508,811,670
Cost of tools and supplies	2,059,292,738	379,424,228
Fixed asset depreciation expense	290,850,064	345,503,629
Cost of hired services	4,303,766,813	5,715,003,586
Other costs	899,306,259	513,970,305
Total	**10,297,457,990**	**10,050,563,629**

32. General and administrative expenses

	Current period	Previous period
Employee expenses	7,064,442,966	6,909,573,485
Material costs	22,159,384	13,221,394
Cost of office supplies	619,823,405	96,284,669
Fixed asset depreciation expense	1,205,110,809	1,261,569,832
Taxes, charges and fees	397,194,464	338,885,065
Setting up provisions for bad debts	1,789,849,432	2,182,184,016
Cost of hired services	-	5,585,124,028
Other costs	14,887,877,178	9,943,438,113
Total	**25,986,457,638**	**26,330,280,602**

33. Other incomes

	Current period	Previous period
Liquidation of fixed assets, tools and equipment	-	-
Other incomes	753,542,478	1,231,175,462
Total	**753,542,478**	**1,231,175,462**

34. Other expenses

	Current period	Previous period
Residual value of fixed assets, liquidated tools and equipment	-	191,018,206
Other expenses	3,533,540	4,395,331,168
Total	**3,533,540**	**4,586,349,374**

35. Current corporate income tax expenses

	Current period	Previous period
Corporate income tax must be paid	**47,501,966**	**81,983,430**

Hanoi, 30 October 2026

Preparer	Chief accountant	General Director
CAO MANH TUAN	NGUYEN THI DUYEN	DUONG THI LAM

HANOI TRADE JOINT STOCK CORPORATION
38- 40 Le Thai To, Hoan Kiem Ward, Ha Noi
Telephone: 024 - 38267984 - Fax: 024 - 39288407

Appendix No. 01: Tangible fixed assets

Items	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Othes	Total
Cost						
Opening balance	**856,450,790,494**	**32,025,458,233**	**8,595,617,720**	**3,046,856,246**	**2,723,242,035**	**902,841,964,728**
Buy during the period	1,666,941,333	1,987,221,417			120,242,652	3,774,405,402
Basic construction completed	15,021,228,719					15,021,228,719
Other increase						-
Liquidation and sale		346,669,118				346,669,118
Other decrease	1,150,000,000			183,420,000		1,333,420,000
Closing balance	**871,988,960,546**	**33,666,010,532**	**8,595,617,720**	**2,863,436,246**	**2,843,484,687**	**919,957,509,731**
Accuumulated depreciation						
Opening balance	**308,253,983,516**	**12,495,276,636**	**7,201,830,115**	**2,067,856,308**	**1,564,020,187**	**331,582,966,762**
Depreciation during the period	16,717,566,775	1,330,906,796	183,896,040	148,441,374	28,501,261	18,409,312,246
Other increase						-
Liquidation and sale		292,238,522				292,238,522
Other decrease	1,150,000,000			183,420,000		1,333,420,000
Closing balance	**323,821,550,291**	**13,533,944,910**	**7,385,726,155**	**2,032,877,682**	**1,592,521,448**	**348,366,620,486**
Net book value						
Opening balance	**548,196,806,978**	**19,530,181,597**	**1,393,787,605**	**978,999,938**	**1,159,221,848**	**571,258,997,966**
Closing balance	**548,167,410,255**	**20,132,065,622**	**1,209,891,565**	**830,558,564**	**1,250,963,239**	**571,590,889,245**

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Appendix No. 02: Long-term financial investments

A Investment in associates, affiliates

		Proportion (%)	Ending balance	Beginning balance
1	Chu Dau Ceramic Joint Stock Company	30.00%	21,985,130,637	21,018,895,894
2	Livestock Production and Trading Joint Stock Company	42.33%	1,520,836,430	1,895,965,121
3	An Phu Hung Import Export Trading Joint Stock Company	40.00%	-	-
4	Hapro Information Joint Stock Company	26.77%	-	984,433,329
5	Long Bien Joint Stock Company	30.94%	19,320,702,473	18,323,146,228
6	Asia Tower Company Limited	40.00%	19,020,160,888	20,012,704,925
7	Hanoi Agricultural Import Export Service Joint Stock Company	42.38%	26,039,211,725	25,688,599,796
8	Trang Thi Hotel Joint Stock Company	30.00%	2,087,199,736	2,153,451,210
9	Hanoi Trade and Tourist Development Joint Stock Company	40.00%	10,571	10,571
10	Buoi Market Services and Trading Investment Joint Stock Company	30.00%	3,618,246,420	4,332,141,418
11	Hanoi FoodStuff Joint Stock Company	20.00%	5,154,372,713	5,931,484,330
12	Thuy Ta Joint Stock Company	30.00%	29,975,495,802	23,651,781,734
13	Thuy Ta Food Joint Stock Company	30.00%	10,206,395,040	8,717,705,675
	Total		**138,927,762,435**	**132,710,320,231**

B Equity investments in other entities

		Proportion (%)	Ending balance	Beginning balance
1	Hanoi Trading Service Fashion Joint Stock Company	15.00%	8,577,173,184	17,154,346,367
2	Yen My Textile And Garment Export Joint Stock Company	15.00%	8,577,173,183	-
3	VNN Trading and Investment Joint Stock Company	6.11%	1,295,000,000	1,295,000,000
4	Hanoi Milk Joint Stock Company	0.23%	788,160,603	788,160,603
5	Global Property Investment Corporation	2.40%	32,203,288,931	32,203,288,931
6	Construction Investment And Trading - Cointra Joint Stock Company	10.00%	1,000,000,000	1,000,000,000
7	Trang Tien Investment and Trading Company Limited	10.00%	10,065,485,897	10,065,485,897
8	Chu Dau Hai Duong Porcelain Ceramics Joint Stock Company	2.67%	-	-

9	Tan My Production Trading and Services Joint Stock Company	5.57%	7,082,706,930	7,082,706,930
10	Nga Tu So Market Trade Center Joint Venture		5,550,000,000	5,550,000,000
11	LANG YEN TRADING JOINT STOCK COMPANY	5.00%	2,108,484,054	2,108,484,054
12	Viet Ha Cashew Import Export Joint Stock Company	5.00%	-	-
13	Hapro Four Seasons Culinary Joint Stock Company	16.85%	2,870,000,000	2,870,000,000
14	Hapro Distribution Joint Stock Company	5.00%	500,000,000	500,000,000
15	Hanoi Supermarket Development Joint Stock Company	16.56%	10,200,000,000	10,200,000,000
	Total		**90,817,472,782**	**90,817,472,782**