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

No: 31.2026/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 Argicultural Corporation shall disclose the following Q4-2026 Financial Statements:

1. Name of organization: Hung Hau Argicultural Corporation.

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

2. Content of Information Disclosure:

- Q4/2026 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 for the reviewed/ the audited financial statements)

☐ Yes ☐ No

Explanation document (if any)

☐ Yes ☐ No

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

☐ Yes ☐ No

Explanation document (if any)

☐ Yes ☐ No

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

☐ Yes ☐ No

Explanation document (if any)

☐ Yes ☐ No

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

☐ Yes ☐ No

Explanation document (if any)

☐ Yes ☐ No

This information has been published on the company's website on: 30/10/2026 at the link: https://himex.vn

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

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.

CÔNG TY CỔ PHẦN NÔNG NGHIỆP HÙNG HẬU

NGUYỄN HOÀNG TÂN

CÔNG TY CỔ PHẦN NÔNG NGHIỆP HÙNG HẬU

Digitally signed by CÔNG TY CỔ PHẦN NÔNG NGHIỆP HÙNG HẬU
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HUNG HAU AGRICULTURAL CORPORATION

SOCIALIST REPUBLIC OF VIET NAM
Independence - Freedom - Happiness

No.: 12.2026/CV-HHA

Ho Chi Minh City, October 28, 2026

Re: Explanation of variance in Consolidated 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 Consolidated profit after tax:

The after-tax profit in the 4th quarter of fiscal year 2026 is VND 26,296,183,983, increased compared to the same period in the fiscal year 2025 (equivalent to VND 12,704,471,834). The primary reasons are detailed as follows:

- Gross profit increased by 7% as cost of goods sold decreased by 32%, a sharper decline than the 29% decrease in net revenue compared to the same period in 2025.
- Financial income increased by VND 22,389,930,148, up 237% compared to the same period in 2025.
- Interest expenses increased by VND 10,887,991,224, up 59% compared to the same period in 2025.
- Selling expenses increased by VND 3,186,969,628, up 36% compared to the same period in 2025.
- General and administrative expenses decreased by VND 2,307,970,566, up 22% compared to the same period in 2025.
- Current corporate income tax expenses decreased by VND 2,336,050,383, down 23% 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!

HUNG HAU AGRICULTURAL CORPORATION

GENERAL DIRECTOR

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

NGUYỄN HOÀNG TÂN

Recipients:
- *As above*
- *BODs*
- *Office archive*

HUNG HAU AGRICULTURAL CORPORATION

CONSOLIDATED FINANCIAL STATEMENTS

4th Quarter 2026

Ho Chi Minh City, October 13, 2026

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CONSOLIDATED BALANCE SHEET

As at Sep. 30, 2026

Unit: VND

	ITEMS	Code	Notes	Sep. 30, 2026	Oct. 01, 2025
A -	**SHORT-TERM ASSETS**	**100**		**1,322,398,413,883**	**1,165,914,019,548**
I.	**Cash and cash equivalents**	**110**	**3**	**27,994,133,360**	**27,570,485,524**
1.	Cash	111		27,994,133,360	27,570,485,524
2.	Cash equivalents	112		-	-
II.	**Short-term investments**	**120**	**4**	**113,255,351,243**	**126,307,009,988**
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
III.	**Short-term receivables**	**130**		**712,006,797,791**	**562,622,321,158**
1.	Short-term trade receivables	131	5	555,466,283,370	297,212,119,481
2.	Short-term advances to suppliers	132	6	98,517,012,483	16,911,006,956
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	58,818,797,239	49,365,995,177
7.	Short-term provisions for doubtful debts	137	5	(797,076,096)	(398,538,048)
8.	Shortage of assets awaiting resolution	139		1,780,795	-
IV.	**Inventories**	**140**	**9**	**429,557,471,996**	**413,810,993,775**
1.	Inventories	141		429,557,471,996	413,810,993,775
2.	Provisions for devaluation of inventories	149		-	-
V.	**Other current assets**	**150**		**39,584,659,493**	**35,603,209,103**
1.	Short-term prepaid expenses	151	10	4,361,616,735	3,802,897,415
2.	Deductible VAT	152		35,223,030,033	31,745,197,079
3.	Taxes and other receivables from State	153	17	12,725	55,114,609
4.	Purchase and resale of government bonds	154		-	-
5.	Other current assets	155		-	-

CONSOLIDATED BALANCE SHEET

As at Sep. 30, 2026

Unit: VND

	ITEMS	Code	Notes	Sep. 30, 2026	Oct. 01, 2025
B -	**LONG-TERM ASSETS**	**200**		**778,965,440,858**	**825,710,579,611**
I.	**Long-term receivables**	**210**		**31,887,772,340**	**32,510,222,542**
1.	Long-term trade receivables	211		-	-
2.	Long-term advances to suppliers	212		-	-
3.	Working capital provided to sub-units	213		-	-
4.	Long-term inter-company receivables	214		-	-
5.	Long-term loan receivables	215		-	-
6.	Other long-term receivables	216	8	31,887,772,340	32,510,222,542
7.	Provision for doubtful long-term receivables	219		-	-
II.	**Fixed assets**	**220**		**684,082,988,146**	**699,346,427,520**
1.	Tangible fixed assets	221	11	476,341,033,425	481,870,689,893
-	*Historical costs*	*222*		*652,958,800,465*	*630,893,102,175*
-	*Accumulated depreciation*	*223*		*(176,617,767,040)*	*(149,022,412,282)*
2.	Finance lease fixed assets	224	12	119,598,577,777	128,124,938,863
-	*Historical costs*	*225*		*137,335,935,394*	*137,119,579,383*
-	*Accumulated depreciation*	*226*		*(17,737,357,617)*	*(8,994,640,520)*
3.	Intangible fixed assets	227	13	88,143,376,944	89,350,798,764
-	*Historical costs*	*228*		*102,326,820,014*	*102,326,820,014*
-	*Accumulated depreciation*	*229*		*(14,183,443,070)*	*(12,976,021,250)*
III.	**Investment properties**	**230**		**-**	**-**
-	*Historical costs*	*231*		-	-
-	*Accumulated depreciation*	*232*		-	-
IV.	**Long-term assets in progress**	**240**		**13,337,193,251**	**11,236,651,335**
1.	Long-term work in progress	241		-	-
2.	Construction in progress	242	14	13,337,193,251	11,236,651,335
IV.	**Long-term investments**	**250**	**4**	**975,500,000**	**31,325,500,000**
1.	Investments in subsidiaries	251		-	-
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		-	-
5.	Held-to-maturity investments	255		-	-
V.	**Other long-term assets**	**260**		**48,681,987,121**	**51,291,778,214**
1.	Long-term prepaid expenses	261	10	47,989,711,812	50,537,914,490
2.	Deferred income tax assets	262		377,988,425	389,290,938
3.	Long-term equipment and spare parts for replacement	263		-	-
4.	Other long-term assets	268		-	-
5.	Goodwill	269	15	314,286,884	364,572,786
	TOTAL ASSETS	**270**		**2,101,363,854,741**	**1,991,624,599,159**

CONSOLIDATED BALANCE SHEET

As at Sep. 30, 2026

Unit: VND

	ITEMS	Code	Notes	Sep. 30, 2026	Oct. 01, 2025
A -	**LIABILITIES**	**300**		**1,429,295,985,003**	**1,365,956,716,773**
I.	**Short-term liabilities**	**310**		**1,275,409,486,953**	**1,156,442,136,450**
1.	Short-term trade payables	311	16	75,143,231,300	108,991,404,709
2.	Short-term advances from customers	312	17	11,339,480,428	6,707,994,698
3.	Taxes and other payables to State	313	18	33,167,833,532	34,018,539,878
4.	Payables to employees	314		8,714,833,796	8,097,220,372
5.	Short-term accrued expenses	315		3,802,202,972	185,438,577
6.	Short-term inter-company payables	316		-	-
7.	Payables according to the progress of construction contracts	317		-	-
8.	Short-term unearned revenue	318	19	-	8,819,729,027
9.	Other short-term payables	319	20	66,077,813,972	5,331,982,555
10.	Short-term loans and finance lease liabilities	320	21	1,077,164,052,645	984,289,788,326
11.	Provision for short term payables	321		-	-
12.	Bonus and welfare fund	322		38,308	38,308
13.	Price stabilization fund	323		-	-
14.	Purchase and resale of government bonds	324		-	-
II.	**Long-term liabilities**	**330**		**153,886,498,050**	**209,514,580,323**
1.	Long-term trade payables	331	16	13,897,742,138	30,207,854,202
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		-	-
8.	Long-term loans and finance lease liabilities	338	21	139,988,755,912	179,306,726,121
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		-	-

CONSOLIDATED BALANCE SHEET

As at Sep. 30, 2026

Unit: VND

	ITEMS	Code	Notes	Sep. 30, 2026	Oct. 01, 2025
B -	**OWNER'S EQUITY**	**400**		**672,067,869,738**	**625,667,882,386**
I.	**Owners' equity**	**410**	**22**	**672,067,869,738**	**625,667,882,386**
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		40,717,319,850	35,666,881,619
-	*Undistributed profit after tax accumulated by the end of the previous period*	*421a*		*2,172,732,433*	*3,550,498,914*
-	*Undistributed profit after tax of current period*	*421b*		*38,544,587,417*	*32,116,382,705*
12.	Capital expenditure funds	422		-	-
13.	Non-controlling interests	429		85,505,278,473	44,155,729,352
II.	**Funding and other funds**	**430**		-	-
1.	Funding	432		-	-
2.	Funds that form fixed assets	433		-	-
	TOTAL SOURCES	**440**		**2,101,363,854,741**	**1,991,624,599,159**

Ho Chi Minh City, October 13, 2026

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

CONSOLIDATED INCOME STATEMENT

4th Quarter 2026

Unit: VND

	ITEMS	Code	Notes	4th Quarter Current year Jul. 01, 2026 - Sep. 30, 2026	4th Quarter Previous year Jul. 01, 2025 - Sep. 30, 2025	Accumulated amount - current year Oct. 01, 2025 - Sep. 30, 2026	Accumulated amount - previous year Oct. 01, 2024 - Sep. 30, 2025
1.	Revenues from sales and services rendered	01	24	434,715,646,215	609,863,098,511	2,381,672,936,264	2,408,435,169,088
2.	Revenue deductions	02	25	4,039,625	132,753,800	9,631,707,389	1,214,035,128
3.	**Net revenues from sales and services rendered (10=01-02)**	**10**		**434,711,606,590**	**609,730,344,711**	**2,372,041,228,875**	**2,407,221,133,960**
4.	Costs of goods sold	11	26	378,614,748,237	557,354,176,928	2,195,673,433,295	2,243,382,902,461
5.	**Gross revenues from sales and services rendered (20=10-11)**	**20**		**56,096,858,353**	**52,376,167,783**	**176,367,795,580**	**163,838,231,499**
6.	Financial income	21	27	31,832,632,934	9,442,702,786	81,420,932,777	35,923,460,683
7.	Financial expenses	22	28	29,658,803,197	19,000,065,022	97,176,380,442	67,934,168,638
	In which: Interest expenses	*23*		*29,408,562,624*	*18,520,571,400*	*94,273,469,440*	*66,411,385,886*
8.	Profit or loss from associates	24		-	-	-	-
9.	Selling expenses	25	29	11,944,399,754	8,757,430,126	43,045,811,840	34,978,336,221
10.	General administration expenses	26	30	12,989,158,015	10,681,187,449	49,182,307,545	49,337,779,241
11.	**Net operating profits {30=20+(21-22)-(24+25+26)}**	**30**		**33,337,130,321**	**23,380,187,972**	**68,384,228,530**	**47,511,408,082**
12.	Other income	31	31	738,080,047	25,397,974	1,415,423,060	2,015,372,861
13.	Other expenses	32	32	143,872,007	74,089,087	8,057,581,410	858,758,923
14.	**Other profits (40=31-32)**	**40**		**594,208,040**	**(48,691,113)**	**(6,642,158,350)**	**1,156,613,938**
15.	**Accounting profit before tax (50=30+40)**	**50**		**33,931,338,361**	**23,331,496,859**	**61,742,070,180**	**48,668,022,020**
16.	Current corporate income tax expenses	51	33	7,632,328,750	9,968,379,133	23,172,816,195	16,426,802,071
17.	Deferred corporate income tax expenses	52		2,825,628	(228,594,423)	11,302,513	(479,680,471)
18.	**Net profit after corporate income tax (60=50-51-52)**	**60**		**26,296,183,983**	**13,591,712,149**	**38,557,951,472**	**32,720,900,420**
19.	*Profit after tax of owners of the Comapany*	*61*		*26,923,186,600*	*12,545,948,029*	*38,544,587,417*	*32,116,382,705*
20.	*Non-controlling interests*	*62*		*(627,002,617)*	*1,045,764,120*	*13,364,055*	*604,517,715*

Ho Chi Minh City, October 13, 2026

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

CONSOLIDATED CASH FLOWS STATEMENT

(Under indirect method)
4th Quarter 2026

Unit: VND

ITEMS	Code	Notes	Accumulated amount - current period (From Oct. 1, 2025 to Sep. 30, 2026)	Accumulated amount - previous period (From Oct. 1, 2024 to Sep. 30, 2025)
I. Cash flows from operating activities				
1. Profit before tax	***01***		***61,742,070,180***	***48,668,022,020***
2. Adjustments for:				
- Depreciation of fixed assets and investment properties	02		38,171,272,911	24,520,899,973
- Provisions	03		398,538,048	398,538,048
- (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		(81,968,963,310)	(30,806,683,130)
- Interest expenses	06	28	94,262,501,769	66,411,385,886
- Other adjustments	07		-	-
3. Operating profit before movements in working capital	***08***		***112,617,362,690***	***108,015,899,315***
- (Increase) / decrease in receivables	09		(347,831,260,974)	(219,781,953,165)
- (Increase) / decrease in inventories	10		(15,746,478,221)	(34,987,043,725)
- Increase / (decrease) payables	11		97,949,080,949	2,410,787,462
- (Increase) / decrease in prepaid expenses	12		1,989,483,358	1,000,093,753
- (Increase) / decrease in trading securities	13		-	-
- Interest paid	14		(101,006,685,776)	(66,411,385,886)
- Corporate income tax paid	15	18	(24,642,446,552)	-
- Other receipts from operating activities	16		-	-
- Other payments on operating activities	17		-	-
Net cash generated by operating activities	***20***		***(276,670,944,526)***	***(209,753,602,246)***
II. Cash flows from investing activities				
1. Acquistion and construction of fixed assets and other long-term assets	21		(23,162,946,448)	(57,359,781,708)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22		3,796,182,836	1,513,541,552
3. Cash outlow for lending, buying debt instruments of other entities	23		(155,061,719,432)	(473,348,681,167)
4. Cash recovered from lending, selling debt instruments of other entities	24		332,614,310,756	270,104,217,421
5. Equity investments in other entities	25		(250,000,000)	(500,000,000)
6. Proceeds from equity investment in other entities	26		61,200,000,000	-
7. Interest earned, dividends and profits received	27		36,831,346,325	6,089,265,771
Net cash (used in) investing activities	***30***		***255,967,174,037***	***(253,501,438,131)***

CONSOLIDATED CASH FLOWS STATEMENT

(Under indirect method)
4th Quarter 2026

Unit: VND

ITEMS	Code	Notes	Accumulated amount - current period (From Oct. 1, 2025 to Sep. 30, 2026)	Accumulated amount - previous period (From Oct. 1, 2024 to Sep. 30, 2025)
III. Cash flows from financing activities				
1. Proceeds from issuing of shares and receipt from contributions of the owners	31		-	259,563,706,000
2. Repayment of contributions to owners, repurchase of stock issued	32		-	-
3. Proceeds from borrowings	33		2,187,454,152,859	2,018,622,970,629
4. Payment of loan principal	34		(2,109,868,963,210)	(1,767,186,481,756)
5. Payments of finance lease principal	35		(23,937,350,735)	(28,611,547,297)
6. Dividends and profits paid to owners	36		(32,666,320,165)	(28,209,441,900)
Net cash generated by financing activities	***40***		***20,981,518,749***	***454,179,205,676***
Net cash flows during the period	**50**		**277,748,260**	**(9,075,834,701)**
Cash and cash equivalents at the beginning of the period	**60**	**3**	**27,570,485,524**	**36,103,456,196**
Effects of changes in foreign exchange rates	61		145,899,576	542,864,029
Cash and cash equivalents at the end of the period	**70**		**27,994,133,360**	**27,570,485,524**

Ho Chi Minh City, October 13, 2026

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

NOTES TO THE CONSOLIDATED 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
List of consolidated subsidiaries and associates:

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

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

2.4 Declaration on compliance with Accounting Standards and Accounting System

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

2.5 Basis of consolidation

Subsidiaries

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

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

Joint venture, associate

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

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

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

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

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

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

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

Transactions eliminated on consolidation

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

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

2.6 Basis of preparation financial statements

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

2.7 Estimates

The preparation of consolidated financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

2.8 Cash and cash equivalents

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

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

2.9 Principles of recognition of trade receivables and other receivables

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

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

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

2.10 Accounting policies for inventories

Principles of inventory valuation

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

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

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

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

Method of recording inventories: perpetual method.

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

2.11 Recording and depreciation of tangible fixed assets

Method of recording and depreciation of tangible fixed assets

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

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

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

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

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

2.12 Finance lease fixed assets

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

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

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

2.13 Intangible fixed assets

Land use rights

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

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

Computer software

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

2.14 Construction in progress

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

2.15 Financial investment

Investments held to maturity

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

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

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

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

Investments in associates

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

Equity investments in other entitiesc

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

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

2.16 Borrowing costs

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

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

2.17 Method of allocating of prepaid expenses

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

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

2.18 Recognizing of payables and others payables

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

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

2.19 Owner's capital

Contributed capital

Capital contribution is stated at actually contributed capital of shareholders.

Share capital surplus

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

Other capital

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

Treasury shares

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

2.20 Profit distribution

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

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

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

2.21 Revenue and income recognition

Revenue from sale of goods

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

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

Revenue from rendering of services

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

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

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

Interest

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

2.22 Borrowing costs

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

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

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

2.23 Costs

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

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

2.24 Corporate income taxes

Current corporate income tax

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

Deferred corporate income tax

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

2.25 Related parties

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

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

2.26 Segment reporting

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

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

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

Unit: VND

3 Cash and cash equivalents	Sep. 30, 2026	Oct. 01, 2025
Cash on hand	4,487,273,460	3,478,190,741
Cash in bank	23,506,859,900	24,092,294,783
Total	**27,994,133,360**	**27,570,485,524**

4 Financial investments

Held to maturity investments

	Sep. 30, 2026		Oct. 01, 2025	
	Historical cost	Book value	Historical cost	Book 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
Total	**113,255,351,243**	**113,255,351,243**	**126,307,009,988**	**126,307,009,988**

4 Financial investments

	Sep. 30, 2026 VND			Oct. 01, 2025 VND		
	Voting rights ratio	Historical cost	Fair value	Voting rights ratio	Historical cost	Fair value
Long term		**975,500,000**	**159,520,000**		**31,325,500,000**	**159,520,000**
Investments in other entities		**975,500,000**	**159,520,000**		**31,325,500,000**	**159,520,000**
Nam Can Seaproducts Import Export Joint Stock Company (15,952 Shares)		159,520,000	159,520,000		159,520,000	159,520,000
Seafood Packaging Joint Stock Company (6,598 Shares)		65,980,000	(*)		65,980,000	(*)
Hung Hau Foods JSC.	0%	-	(*)	9%	30,600,000,000	(*)
Vietnam Union Nut Company Limited	3%	750,000,000	(*)	3%	500,000,000	
Total		**975,500,000**			**31,325,500,000**	

(*) 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	**390,999,346,071**	**(797,076,096)**	**168,665,635,377**	**(398,538,048)**
Ralated parties	**164,466,937,299**	**-**	**128,546,484,104**	**-**
Hung Hau Foods JSC.	62,486,076,503	-	54,120,203,158	-
Hung Hau Distribution Co., Ltd.	13,032,618,281	-	13,032,618,281	-
Hung Hau Development Corporation	47,467,782,800	-	6,777,387,058	-
Van Hien University Ecosystem Corporation	1,671,600,000	-	1,671,600,000	-
Van Hien University	39,808,859,715	-	52,944,675,607	-
Total	**555,466,283,370**	**(797,076,096)**	**297,212,119,481**	**(398,538,048)**

6 Advances to suppliers

	Sep. 30, 2026	Oct. 01, 2025
Third party	**51,311,809,391**	**16,911,006,956**
Ralated parties	**47,205,203,092**	**-**
Vietnam Union Nut Company Limited	47,205,203,092	-
Total	**98,517,012,483**	**16,911,006,956**

7 Loan receivables

	Sep. 30, 2026		Oct. 01, 2025	
	Amount	Provision	Amount	Provision
Short-term loan receivables				
Third party	**-**	**-**	**10,887,614,072**	**-**
Ralated 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**	**-**

8 Other receivables

	Sep. 30, 2026		Oct. 01, 2025	
Short-term other receivables	Amount	Provision	Amount	Provision
Third party	**55,604,987,239**	**-**	**18,128,411,374**	**-**
Advances	41,575,449,550	-	342,981,636	-
Short-term deposits, mortgages	2,604,000,000	-	5,142,000,000	-
Interest on accrued deposits	1,430,841,723	-	2,446,698,530	-
Interest receivable	2,456,135,070	-	1,778,498,901	-
Receivables from investments advance:	6,378,900,000	-	6,000,000,000	-
Others	1,159,660,896	-	2,418,232,307	-
Ralated parties	**3,213,810,000**	**-**	**31,237,583,803**	**-**
Ms Le Thi Hang	-	-	8,800	-
Hung Hau Foods JSC.	-	-	9,985,774,011	-
Hung Hau Development Corporation	2,713,810,000	-	20,518,466,396	-
Hung Hau Heart Foundation	500,000,000	-	545,000,000	-
Vietnam Union Nut Company Limited	-	-	188,334,596	-
Total	**58,818,797,239**	**-**	**49,365,995,177**	**-**

	Sep. 30, 2026		Oct. 01, 2025	
Long-term other receivables	Amount	Provision	Amount	Provision
Financial leasing deposit	23,276,029,000	-	22,098,238,000	-
Other long-term deposit	64,835,000	-	64,835,000	-
VAT on financial lease assets	8,546,908,340	-	10,322,124,542	-
Others	-	-	25,025,000	-
Total	**31,887,772,340**	**-**	**32,510,222,542**	**-**

9 Inventories

	Sep. 30, 2026		Oct. 01, 2025	
	Cost	Provision	Cost	Provision
Goods purchased in Transit	2,573,830,080	-	-	-
Raw materials	8,819,794,736	-	11,073,743,933	-
Tools and supplies	4,019,687,617	-	3,524,735,446	-
Work in progress	2,173,931,715	-	1,894,157,803	-
Finished goods	384,057,416,172	-	389,306,197,097	-
Goods	16,241,022,095	-	335,010,111	-
Consignments	11,671,789,581	-	7,677,149,385	-
Total	**429,557,471,996**	**-**	**413,810,993,775**	**-**

10 Prepaid expense

Short-term prepaid expense	**Sep. 30, 2026**	**Oct. 01, 2025**
Land rental	1,504,702,470	1,515,965,706
Insurance costs	490,244,815	399,000,418
Tools and supplies	938,597,324	1,479,439,433
Infrastructure usage fee	197,958,477	-
Repair costs	25,315,834	-
Others	1,204,797,815	408,491,858
Total	**4,361,616,735**	**3,802,897,415**

Long-term prepaid expense	**Sep. 30, 2026**	**Oct. 01, 2025**
Land rental	36,229,720,893	37,765,964,209
Repair costs	1,681,295,505	11,676,918,491
Tools and supplies	5,632,669,960	942,916,461
Others	4,446,025,454	152,115,329
Total	**47,989,711,812**	**50,537,914,490**

11 Tangible fixed assets

Unit: VND

	Buildings, structures	Machinery, equipment	Means of transportation	Office equipment and furniture	Other tangible fixed assets	Total
Historical cost						
As at Oct. 01, 2025	411,565,535,841	209,037,648,352	6,947,785,955	3,342,132,027	-	630,893,102,175
Purchasing in the period	2,247,419,279	7,935,384,163	4,533,084,392	43,200,000	360,555,556	15,119,643,390
Basic construction investment completed	3,210,323,182	10,708,107,461	-	-	-	13,918,430,643
Disposals	(2,140,119,277)	(3,795,832,993)	(1,036,423,473)	-	-	(6,972,375,743)
As at Sep. 30, 2026	**414,883,159,025**	**223,885,306,983**	**10,444,446,874**	**3,385,332,027**	**360,555,556**	**652,958,800,465**
Accumulated depreciation						
As at Oct. 01, 2025	57,812,568,003	83,410,338,587	5,451,675,069	2,347,830,623	-	149,022,412,282
Depreciation in period	13,167,805,904	14,941,511,615	420,987,244	186,973,629	6,083,333	28,723,361,725
Disposals	-	(595,659,274)	-	-	-	(595,659,274)
Tháo dỡ tài sản cố định	-	-	-	-		-
Giảm khác (ghi cụ thể)	(85,924,220)	-	(446,423,473)	-	-	(532,347,693)
As at Sep. 30, 2026	**70,894,449,687**	**97,756,190,928**	**5,426,238,840**	**2,534,804,252**	**6,083,333**	**176,617,767,040**
Net book value						
As at Oct. 01, 2025	353,752,967,838	125,627,309,765	1,496,110,886	994,301,404	-	481,870,689,893
As at Sep. 30, 2026	**343,988,709,338**	**126,129,116,055**	**5,018,208,034**	**850,527,775**	**354,472,223**	**476,341,033,425**

12 Finance lease fixed assets

	Buildings, structures	Machinery, equipment	Means of transportation	Office equipment and furniture	Other tangible fixed assets	Total
Historical cost						
As at Oct. 01, 2025	-	134,669,588,662	2,449,990,721	-	-	137,119,579,383
Finance lease in the period	-	4,943,682,836	-	-	-	4,943,682,836
Tăng khác (ghi cụ thể)	-	-	-	-	-	-
Mua lại TSCĐ thuê tài chính	-	-	-	-	-	-
Transfer to tangible fixed assets	-	(4,727,326,825)	-	-	-	(4,727,326,825)
As at Sep. 30, 2026	**-**	**134,885,944,673**	**2,449,990,721**	**-**	**-**	**137,335,935,394**

	Buildings, structures	Machinery, equipment	Means of transportation	Office equipment and furniture	Other tangible fixed assets	Total
Accumulated depreciation						
As at Oct. 01, 2025	-	8,551,766,597	442,873,923	-	-	8,994,640,520
Depreciation in period	-	10,229,378,397	306,248,832	-	-	10,535,627,229
Transfer to tangible fixed assets	-	(1,792,910,132)	-	-	-	(1,792,910,132)
As at Sep. 30, 2026	**-**	**16,988,234,862**	**749,122,755**	**-**	**-**	**17,737,357,617**
Net book value						
As at Oct. 01, 2025	-	126,117,822,065	2,007,116,798	-	-	128,124,938,863
As at Sep. 30, 2026	**-**	**117,897,709,811**	**1,700,867,966**	**-**	**-**	**119,598,577,777**

13 Intangible fixed assets

	Land use rights	Copyright, Patent	Trademark, trade name	Computer software	Other intangible fixed assets	Total
Historical cost						
As at Oct. 01, 2025	101,888,720,014	-	-	438,100,000	-	102,326,820,014
Purchasing in the period	-	-	-	-	-	-
As at Sep. 30, 2026	**101,888,720,014**	**-**	**-**	**438,100,000**	**-**	**102,326,820,014**
Accumulated ammortisation						
As at Oct. 01, 2025	12,605,878,936	-	-	370,142,314	-	12,976,021,250
Depreciation in period	1,184,671,824	-	-	22,749,996	-	1,207,421,820
As at Sep. 30, 2026	**13,790,550,760**	**-**	**-**	**392,892,310**	**-**	**14,183,443,070**
Net book value						
As at Oct. 01, 2025	89,282,841,078	-	-	67,957,686	-	89,350,798,764
As at Sep. 30, 2026	**88,098,169,254**	**-**	**-**	**45,207,690**	**-**	**88,143,376,944**

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
Cost of building Happyfood Vietnam factory	462,546,812	3,939,634,950
Others	6,371,389,222	1,120,980,818
Total	**13,337,193,251**	**11,236,651,335**

15 Goodwill

	Happyfood Vietnam Limited Company
Historical cost	
As at Oct. 01, 2025	502,859,015
As at Sep. 30, 2026	**502,859,015**
Allocated amount	
As at Oct. 01, 2025	138,286,229
Allocation in the period	50,285,902
As at Sep. 30, 2026	**188,572,131**
Net book value	
As at Oct. 01, 2025	364,572,786
As at Sep. 30, 2026	**314,286,884**

16 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
Third party	**74,855,454,181**	**74,855,454,181**	**106,380,859,668**	**106,380,859,668**
Ralated parties	**287,777,119**	**287,777,119**	**2,610,545,041**	**2,610,545,041**
Hung Hau Foods JSC.	178,328,952	178,328,952	2,374,836,000	2,374,836,000
Hung Hau Petroleum Co., Ltd.	14,861,750	14,861,750	1,213,550	1,213,550
Vietnam Union Nut Company Limited	-	-	234,495,491	234,495,491
HungHau Vietnam Limited Company	94,586,417	94,586,417	-	-
Total	**75,143,231,300**	**75,143,231,300**	**108,991,404,709**	**108,991,404,709**

Long-term trade payables	Sep. 30, 2026		Oct. 01, 2025	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Third party	**13,897,742,138**	**13,897,742,138**	**30,207,854,202**	**30,207,854,202**
Ralated parties	-	-	-	-
Total	**13,897,742,138**	**13,897,742,138**	**30,207,854,202**	**30,207,854,202**

17 Advances from customers

Short-term advances from customers	Sep. 30, 2026	Oct. 01, 2025
Third party	**11,339,480,428**	**6,707,994,698**
Ralated parties	-	-
Total	**11,339,480,428**	**6,707,994,698**

18 Taxes and other receivables from/payables to the State

Item	Oct. 01, 2025	Payable	Paid	Sep. 30, 2026
VAT on domestic goods	-	1,314,480,036	774,974,039	539,505,997
VAT on imported goods	7,467,500	43,998,358,079	44,005,825,579	-
Corporate income tax	26,946,161,282	24,011,429,319	24,642,446,552	26,315,144,049
Personal income tax	1,965,471,213	2,196,757,298	1,683,378,698	2,478,849,813
Natural resource consumption tax	7,154,560	-	2,883,200	4,271,360
Land rental	5,092,285,323	5,644,429,074	6,906,652,084	3,830,062,313
Other taxes	-	5,048,133,982	5,048,133,982	-

Total	**34,018,539,878**	**82,213,587,788**	**83,064,294,134**	**33,167,833,532**

19 Accrued Expenses

Short-term Accrued expenses	**Sep. 30, 2026**	**Oct. 01, 2025**
Third party	**3,802,202,972**	**149,589,721**
Related parties	**-**	**35,848,856**
Vietnam Union Nut Company Limited	-	35,848,856
Total	**3,802,202,972**	**185,438,577**

20 Unearned revenue

Short-term unearned revenue	**Sep. 30, 2026**	**Oct. 01, 2025**
Other short-term unearned revenues	-	8,819,729,027
Total	**-**	**8,819,729,027**

21 Other payables

Short-term payables	**Sep. 30, 2026**	**Oct. 01, 2025**
Third party	**15,680,198,822**	**5,306,657,555**
Trade union fund	1,913,285,522	2,093,548,821
Social insurance, health insurance, unemployment insurance	2,854,008,693	2,287,611,427
Dividends payables for shareholders	163,281,550	225,822,215
Others	10,749,623,057	699,675,092
Related parties	**50,397,615,150**	**25,325,000**
Hung Hau Heart Foundation	5,000,000	-
Hung Hau Development Corporation	12,960,000	12,960,000
Vietnam Union Nut Company Limited	50,340,000,000	-
Mr Nguyen Hoang Tan	36,055,150	8,765,000
Mr Vu Quang Chinh	3,600,000	3,600,000
Total	**66,077,813,972**	**5,331,982,555**

22 Loans and finance lease liabilities

Short-term loans and finance lease liabilities	**Sep. 30, 2026**	**Oct. 01, 2025**
Short-term loans	**1,024,956,391,859**	**923,000,246,389**
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
Current portion of long-term debt	**52,207,660,786**	**61,289,541,937**
Vietnam Bank For Agriculture and Rural Development (Agribank)	26,850,032,000	31,626,132,000
Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)	1,370,076,000	5,900,076,000
Vietnam International Leasing Company	21,141,733,299	22,513,333,933
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry And Trade - Ho Chi Minh Branch	1,941,011,987	1,250,000,004
Chailease International Leasing Company Limited	340,807,500	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam	564,000,000	-
Total	**1,077,164,052,645**	**984,289,788,326**

Long-term loans and finance lease liabilities	**Sep. 30, 2026**	**Oct. 01, 2025**
Vietnam Bank For Agriculture and Rural Development (Agribank)	67,133,488,000	87,271,012,000
Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)	309,448,000	1,679,524,000
Chailease International Leasing Company Limited	68,276,956,835	89,418,690,134
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	2,513,471,202	937,499,987
Chailease International Leasing Company Limited	651,391,875	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam	1,104,000,000	-
Total	**139,988,755,912**	**179,306,726,121**

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
a.	**Short-term**	**984,289,788,326**	**984,289,788,326**	**2,226,680,578,264**	**2,133,806,313,945**	**1,077,164,052,645**	**1,077,164,052,645**
	Short-term borrowings	**923,000,246,389**	**923,000,246,389**	**2,181,011,408,680**	**2,079,055,263,210**	**1,024,956,391,859**	**1,024,956,391,859**
	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.	**Current portion of long-term debt**	**61,289,541,937**	**61,289,541,937**	**45,669,169,584**	**54,751,050,735**	**52,207,660,786**	**52,207,660,786**
	Vietnam Bank For Agriculture and Rural Development (Agribank)	31,626,132,000	31,626,132,000	20,137,524,000	24,913,624,000	26,850,032,000	26,850,032,000
	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	22,513,333,933	22,513,333,933	21,141,733,299	22,513,333,933	21,141,733,299	21,141,733,299
	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
	Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	-	-	564,000,000	-	564,000,000	564,000,000
c.	**Long-term**	**179,306,726,121**	**179,306,726,121**	**7,007,177,463**	**46,325,147,672**	**139,988,755,912**	**139,988,755,912**
	Vietnam Bank For Agriculture and Rural Development (Agribank)	87,271,012,000	87,271,012,000		20,137,524,000	67,133,488,000	67,133,488,000
	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	89,418,690,134	89,418,690,134		21,141,733,299	68,276,956,835	68,276,956,835
	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
	Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	-	-	1,668,000,000	564,000,000	1,104,000,000	1,104,000,000
	Total	**1,163,596,514,447**	**1,163,596,514,447**	**2,233,687,755,727**	**2,180,131,461,617**	**1,217,152,808,557**	**1,217,152,808,557**

23 Owners' equity

a. Change in owners' equity

Unit: VND

	Owners' contributed capital	Share premium	Treasury shares	Development and investment funds	Undistributed profit after tax	Non-controlling interests	Total
As at Oct. 01, 2024	**234,851,540,000**	**46,428,827,960**	**(10,100,000)**	**5,011,297,455**	**32,747,863,205**	**43,551,211,637**	**362,580,640,257**
Profit of the previous year	-	-	-	-	32,116,382,705	604,517,715	32,720,900,420
Capital increase during the year	199,875,620,000	59,688,086,000	-	-	-	-	259,563,706,000
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**	**35,666,881,619**	**44,155,729,352**	**625,667,882,386**
Profit of the current period	-	-	-	-	38,544,587,417	13,364,055	38,557,951,472
Profit distribution	-	-	-	-	(32,603,779,500)	-	(32,603,779,500)
Board of Directors' remuneration	-	-	-	-	(963,491,481)	-	(963,491,481)
Increase/(decrease) due to change in proportion of subsidiary that take control	-	-	-	-	73,121,795	41,336,185,066	41,409,306,861
As at Sep. 30, 2026	**434,727,160,000**	**106,116,913,960**	**(10,100,000)**	**5,011,297,455**	**40,717,319,850**	**85,505,278,473**	**672,067,869,738**

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.

b. **Details of the owners' capital contribution**	**Sep. 30, 2026**	**Oct. 01, 2025**
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
Total	**434,727,160,000**	**434,727,160,000**

c. **Capital transactions with owners and distribution of dividends and profits**	**Sep. 30, 2026**	**Oct. 01, 2025**
- Owners' invested capital		
+ 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
- Dividends or distributed profits	**(33,567,270,981)**	**(29,197,364,291)**

d. **Shares**	**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)	-	-
Par value of shares outstanding: VND 10,000/share	-	-

24 **Off balance sheet items:**		
Foreign currencies:	**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
SGD	250.00	900.00
IDR	3,824,000.00	3,824,000.00
KRW	1,658,000.00	1,558,000.00

25 **Revenues from sales and services rendered**	**Current period**	**Previous period**
Revenues from sales and services rendered	2,381,672,936,264	2,408,435,169,088
Total	**2,381,672,936,264**	**2,408,435,169,088**

26 **Revenue deductions**	**Current period**	**Previous period**
Trade discount	-	91,206,368
Returned goods	9,630,146,964	1,122,828,760
Discount goods	1,560,425	-
Total	**9,631,707,389**	**1,214,035,128**

27 **Cost of goods sold**	**Current period**	**Previous period**
Cost of goods sold, finished goods sold and services rendered	2,195,673,433,295	2,243,382,902,461
Total	**2,195,673,433,295**	**2,243,382,902,461**

28 Financial income

	Current period	Previous period
Interest from term deposits and loan receivables	19,155,774,472	30,761,424,145
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
Dividends, profits paid	51,024,400	-
Gains on liquidating financial investments	61,113,600,000	-
Total	**81,420,932,777**	**35,923,460,683**

29 Financial expenses

	Current period	Previous period
Loan interest expense	94,285,373,296	66,411,385,886
Losses of exchange rate difference arising in the period	1,762,968,334	1,522,782,752
Losses of unrealized exchange rate difference	594,246,746	-
Provision/ (Reversal of provision) for financial investment	533,792,066	-
Total	**97,176,380,442**	**67,934,168,638**

30 Selling expenses

	Current period	Previous period
Salaries and wages	13,441,461,174	13,681,675,394
Costs of tools, supplies	21,831,327	-
Outsourcing service expenses	16,522,250,654	10,900,455,591
Other paid by cash	13,060,268,685	10,396,205,236
Total	**43,045,811,840**	**34,978,336,221**

31 General administration expenses

	Current period	Previous period
Salaries and wages	21,954,708,377	30,537,441,491
Costs of tools, supplies	261,351,029	247,732,966
Depreciation	1,097,334,655	901,028,461
Tax, fees and duties	3,780,000	19,735,824
Cost of goodwill allocation	50,285,902	-
Outsourcing service expenses	9,986,856,698	8,270,379,678
Other paid by cash	15,827,990,884	9,361,460,821
Total	**49,182,307,545**	**49,337,779,241**

32 Other income

	Current period	Previous period
Gains on disposal of fixed assets	-	45,258,985
Collect compensation and support	924,413,626	1,806,446,497
Other income from scrap sales	180,736,111	-
Others	310,273,323	163,667,379
Total	**1,415,423,060**	**2,015,372,861**

33 Other expenses

	Current period	Previous period
Tax fines, tax arrears, late payment interest	7,684,448,678	711,842,464
Others	373,132,732	146,916,459
Total	**8,057,581,410**	**858,758,923**

34 Other expenses

	Current period	Previous period
Current income tax is calculated on taxable income for the current year	17,525,552,533	16,426,802,071
Corporate income tax payables in previous years	5,647,263,662	-
Total current corporate income tax expenses	**23,172,816,195**	**16,426,802,071**

35 Production and business costs by element

	Current period	Previous period
Costs of materials, package	1,033,491,882,359	1,515,433,316,824
Labour costs	161,544,869,365	126,380,050,821
Depreciation, allocation of commercial advantage	38,171,272,911	24,520,899,973
Costs of external services	138,710,008,722	63,497,495,611
Other paid by cash	32,829,511,825	39,480,970,151
Total	**1,404,747,545,182**	**1,769,312,733,380**

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

a. Proceeds from borrowings during the period

	Current period	Previous period
Proceeds from ordinary contracts	2,187,454,152,859	2,018,622,970,629
Total	**2,187,454,152,859**	**2,018,622,970,629**

b. Payments on principal during the period

	Current period	Previous period
Payments from ordinary contracts	(2,109,868,963,210)	(1,767,186,481,756)
Payment for finance lease liabilities	(23,937,350,735)	(28,611,547,297)
Total	**(2,133,806,313,945)**	**(1,795,798,029,053)**

37 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.

38 Information about related parties

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

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

Name	Title		Current period	Previous period
Mr. Vu Quang Chinh	Chairman	Appointed on December 25, 2024	662,117,184	636,959,657
Mr. Tu Thanh Phung	Chairman	Resigned on December 25, 2024	-	318,573,159
Mr. Nguyen Hoang Tan	General Director	Appointed on October 25, 2024	1,129,382,000	1,213,607,893
Ms. Nguyen Thi Bich Thuan	Vice General Director	Appointed on November 22, 2024	825,074,000	863,401,282
Mr. Nguyen Van Quoc	Vice General Director	Resigned on September 29, 2025	-	542,373,540
Ms. Le Thi Hang	Vice General Director	Appointed on November 22, 2024	-	275,592,843
Ms. Vo Thi Minh Trang	Vice General Director	Resigned on September 29, 2025	-	209,181,818
Mr. Tran Manh Thai	Vice General Director	Appointed on December 31, 2025	462,978,000	-
Ms. Nguyen Thu Trang	Permanent Vice General Director	Resigned on May 9, 2025	-	568,563,378
Mr. Nguyen Van Dol	Assistant General Director	Resigned on November 22, 2024	-	300,956,963

Mr. Le Pham Cong Hoang	Vice General Director	Appointed on September 29, 2025	766,790,000	8,886,400
Ms. Nguyen Thi Minh Thuy	Vice General Director	Appointed on June 1, 2026	219,728,000	
Ms. Pham Thi Bich Nhu	Vice General Director	Resigned on November 22, 2024	-	266,875,402
Total			**4,066,069,184**	**5,204,972,335**

Remuneration of members of the Board of Management

Name	Title		Current period	Previous period
Mr. Vu Quang Chinh	Chairman	Appointed on December 25, 2024	72,000,000	67,500,000
Ms. Nguyen Yen	Vice Chairman	Appointed on December 25, 2024	61,200,000	45,900,000
Ms. Pham Thi Van	Member	Appointed on December 25, 2024	54,000,000	40,500,000
Mr. Nguyen Hoang Tan	Member	Appointed on December 25, 2024	54,000,000	40,500,000
Mr. Tran Huy Hoang	Independent Member	Appointed on December 25, 2024	54,000,000	40,500,000
Mr. Tu Thanh Phung	Chairman	Resigned on December 25, 2024	-	18,000,000
Ms. Pham Thi Minh Nguyet	Vice Chairman	Resigned on December 25, 2024	-	15,300,000
Ms. Huynh Thanh	Vice Chairman	Appointed on December 29, 2025	45,900,000	13,500,000
Mr. Le Si Hai	Independent Member	Appointed on December 29, 2025	40,500,000	-
Ms. Le Thi Thuy Phuong	Member	Resigned on December 25, 2024	-	13,500,000
Total			**381,600,000**	**295,200,000**

Other transactions		Current period	Previous period
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 income	-	406,000
	Other expenses	23,400,000	397,200
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 ralated parties:

Related parties	Relationship
Hung Hau Development Corporation	Parent company
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
Van Hien University	Major shareholder, Member of the same corporation
Vietnam Seaproducts Joint Stock Corporation	Major shareholder
Heritage Start-Up Co., Ltd.	Major shareholder
Vietnam Union Nut Company Limited	Member of the same corporation
Hexagon Corporation	Member of the same corporation

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

	Current period	Previous period
Hung Hau Development Corporation		
Revenues from sales and services rendered	1,133,013,445	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 interest on loans	25,377,762,696	-
Share transfer	31,552,000,000	-
Profits from the transfer of shares	45,113,600,000	-
Capital contribution	-	-
Other income	-	-
Lending	37,213,810,000	-

Recover of lending	34,500,000,000	-
Other expenses	29,000,000	
Hung Hau Foods JSC.		
Revenues from sales and services rendered	64,706,616,754	80,917,321,004
Collect money from sales	59,433,793,818	57,333,331,831
Purchases of goods and services	9,885,581,479	15,693,698,282
Payment for goods and services	17,056,149,116	30,061,392,369
Loan	23,631,000,000	28,016,000,000
Recover of loan	43,111,000,000	27,060,000,000
Lend money	54,800,000,000	5,300,000,000
Recover of lending	67,359,822,339	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	2,000,000,000
Repayment for soft borrowing	8,300,000,000	2,000,000,000
Van Hien University Ecosystem Corporation		
Revenues from sales and services rendered	-	151,517,232
Collect money from sales	-	12,438,610
Van Hien University		
Revenues from sales and services rendered	99,304,296,330	89,271,686,441
Collect money from sales	121,475,716,859	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	-
Other expenses	7,500,000	-
Hung Hau Distribution Co., Ltd.		
Revenues from sales and services rendered	-	1,115,394
Hung Hau Petroleum Co., Ltd.		
Revenues from sales and services rendered	76,099,422	75,795,866
Collect money from sales	-	81,859,530
Purchases of goods	83,698,440	148,725,614
Payment for goods and services	28,690,240	161,292,020
Vietnam Union Nut Company Limited		
Purchases of goods and services	10,872,167,352	-
Payment for goods and services	99,119,772	
Advance payment for purchases	58,215,690,000	
Lend money	4,580,000,000	-
Recover of lending	4,768,334,596	-
Soft borrowing	51,550,000,000	-
Repayment for soft borrowing	1,210,000,000	-
Hung Hau Heart Foundation		
Revenues from sales and services rendered	44,114,201	3,652,764
Collect money from sales	-	3,944,985
Other expenses	50,000,000	50,000,000

Hexagon Corporation		
Revenues from sales and services rendered	9,251,055	-
Purchases of goods and services	1,233,492,799	-

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

39 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	1,651,950,718,542	1,806,604,755,022
Total	**2,372,041,228,875**	**2,407,221,133,960**

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.

40 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 13, 2026

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