

HA NOI - KINH BAC AGRICULTURE AND
FOOD JSC

CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM

Độc lập - Tự do - Hạnh phúc

No: 45 /2026/ CV- HKB

Re: Explanation of the profit difference in
Q3/2026 Compared to the Same Period last
year

Hà Nội, ngày 19 tháng 10 năm 2026

To:

- The State Securities Commission
- The Ha Noi Stock Exchange
- Shareholders.

- Issuer's Name: Hanoi - Kinh Bac Agriculture and Food JSC (HKB Company).

- Stock Code: HKB

- Explanation content: Profit after tax in Q2/2026 compared to the same period last year.

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information on the securities market, HKB hereby provides an explanation of the business performance fluctuations in Q3/2026 compared to Q3/2025 as follows:

1. Combined Financial Statements:

- Profit after corporate income tax in Q3/2025 (loss): 3.526.984.508 VND
- Profit after corporate income tax in Q3/2026 (loss): 3.377.359.828 VND

2. Consolidated Financial Statements:

- Profit after corporate income tax in Q3/2025 (loss): 14.817.229.415 VND
- Profit after corporate income tax in Q3/2026 (loss): 14.677.928.483 VND

Reasons:

HKB company is currently undergoing a restructuring process and reorganizing its credit capital with banks. As a result, the company has not been able to secure sufficient short-term capital to support its production and business activities.

The business results in the Consolidated Financial Statements for Q3/2026 recognize a goodwill amount of 11.290.237.916 VND

We respectfully submit this to the State Securities Commission, the Hanoi Stock Exchange, and the Shareholders of HKB Company.

Sincerely!

Recipients:

- As above,
- Disclosure.
- To be archived at the Board of Directors, Executive Management, and the Company Office

HA NOI - KINH BAC AGRICULTURE AND FOOD JSC

Chief Executive Officer



Duong Quang Lu

CÔNG TY CỔ PHẦN
NÔNG NGHIỆP VÀ
THỰC PHẨM HÀ
NỘI - KINH BẮC

Digitally signed by CÔNG
TY CỔ PHẦN NÔNG
NGHIỆP VÀ THỰC PHẨM
HÀ NỘI - KINH BẮC
Date: 2026.10.19
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