

Number: 342 /TPHN - KT

Ha Noi, August 24, 2026

Re: Explain the exceptional audit opinion, reasons and entries that change the profit after tax index before and after auditing in the separate financial statements and consolidated financial statements for the first six months of the financial year ending December 31, 2026.

To: - STATE SECURITIES COMMISSION
- HANOI STOCK EXCHANGE

- Company name: HANOI FOODSTUFF JOINT STOCK COMPANY
- Head office address: No. 24-26 Tran Nhat Duat Street, Hoan Kiem Ward, Hanoi City.
- Phone: 024 38253825 Fax: 024 38282601

- Information disclosure content: Hanoi Food Joint Stock Company would like to explain the audit opinion, reasons and accounting entries that change the profit after corporate income tax before and after auditing in the Separate Financial Statements and Consolidated Financial Statements for the first six months of the financial year ending December 31, 2026 as follows:

1. Explanation of the reasons for the increase or decrease in profit after tax:

Target	First 6 months of 2026	First 6 months of 2025	2026/2025	% increase (decrease)
Profit after corporate income tax in separate financial statements	(3,970,275,678)	(3,432,548,142)	(537,727,536)	Increase loss
Profit after corporate income tax in consolidated financial statements	(6,145,016,246)	(6,814,320,654)	669,304,408	Decrease loss

- The Company recorded a loss in profit after tax in its separate financial statements for the first six months of 2026 compared to the same period in 2025, primarily due to the provisioning for financial investments and bad debts.

- The Company recorded a loss in profit after tax in its consolidated financial statements for the first six months of 2026 compared to the same period in 2025, driven by increased financial expenses, higher land rental costs, and provisioning for bad debts.

2. Explanation of the audit opinion except:

- Regarding the outstanding payable owed by Bac Qua Trading and Service Joint Stock Company (a subsidiary of the Company) to Delta Civil and Industrial Construction Co., Ltd., the Company records the balance based on figures reconciled and confirmed by both parties as of December 31, 2017. No new liabilities arose between 2018 and 2022; however, during

2023, 2025, and the first six months of 2026, Bac Qua Trading and Service Joint Stock Company made partial payments to Delta Civil and Industrial Construction Co., Ltd., yet as of June 30, 2026, the two parties have not re-confirmed the outstanding balance.

- Regarding the compensation expense of VND 12,706,000,000 for 2025, this cost was incurred because the Company liquidated the transfer contract for the premises at 112 Pho Hue.

3. Adjusting entries that change net profit:

- Separate financial statements:

No.	In the 2th Quarter 2026		In the audited financial statements for the first 6 months of 2026		% change	Reason for adjustment
	Code	Value (VND)	Code	Value (VND)		
1	60	(2,933,313,308)	60	(3,970,275,678)	35,35%	Provision for financial investment; provision for doubtful receivables

- Consolidated financial statements:

No.	In the 2th Quarter 2026		In the audited financial statements for the first 6 months of 2026		% change	Reason for adjustment
	Code	Value (VND)	Code	Value (VND)		
1	60	(5,108,053,876)	60	(6,145,016,246)	20,30%	Provision for financial investment; provision for doubtful receivables

We guarantee that the information published above is true and we are fully responsible before the law for the content of the publication.

Sincerely thank you.

Recipients:

- As above;

- Filed: Clerical, Accounting.

DIRECTOR

CÔNG TY CỔ PHẦN THỰC PHẨM HÀ NỘI

PHẦN KIỂM - TP. HÀ NỘI

Chu Viet Cuong