

HUNG HAU AGRICULTURAL  
CORPORATION  
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THE SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom – Happiness  
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No: 16.2026/HHA/CV

Ho Chi Minh City, April 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 Q2-2026 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@hungchau.vn](mailto:info@hungchau.vn)      Website: <https://himex.vn>

2. Content of Information Disclosure:

- Q2/2026 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: 30/04/2026 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:**

- Q2/2026 Financial Statements;
- Explanation document.



**NGUYỄN HOÀNG TÂN**







**HUNG HAU AGRICULTURAL CORPORATION**

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

No.: 05.2026/CV-HHA

*Ho Chi Minh City, April 22, 2026*

*Re: Explanation of variance in the Parent Company's Profit After Tax in the 2nd quarter of fiscal year 2026 compared to the 2nd quarter of the fiscal year 2025.*

**TO: - THE STATE SECURITIES COMMISSION OF VIETNAM**  
**- HANOI STOCK EXCHANGE**

Hung Hau Agricultural Corporation (Stock Code: SJ1) hereby provides the following explanation for the variance in the Parent Company's profit after tax and profit after tax from the previous period that resulted in a loss:

The after-tax profit in the 2nd quarter of fiscal year 2026 is VND (3,754,327,250), decreased compared to the same period in the fiscal year 2025 (equivalent to VND 8,457,422,094). The primary reasons are detailed as follows:

- Net revenue in the 2nd quarter of fiscal year 2026 reached VND 655,149,415,409, increased 33% compared to the same period in 2025 (equivalent to VND 162,804,947,478). Gross profit in the 2nd quarter of fiscal year 2026 reached VND 24,823,549,518, decreased 31% compared to the same period in 2025 (equivalent to VND 11,071,258,966).
- Financial income increased by VND 10,403,556,486, up 84% compared to the same period in 2025.
- Interest expenses increased by VND 4,188,403,284, up 30% compared to the same period in 2025.
- Selling expenses increased by VND 2,672,434,311, up 28% compared to the same period in 2025.
- General and administrative expenses decreased by VND 5,856,114,174, down 31% compared to the same period in 2025.
- Current corporate income tax expenses increased by VND 6,347,277,359, up 488% compared to the same period in 2025.

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

Best regards!

**Recipients:**

- As above
- BODs
- Office archive

**HUNG HAU AGRICULTURAL CORPORATION**  
**GENERAL DIRECTOR**



*lan*  
**NGUYỄN HOÀNG TÂN**





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

**2nd Quarter 2026**

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Ho Chi Minh City, April 14, 2026



# HUNG HAU AGRICULTURAL CORPORATION

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

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# **BALANCE SHEET**

As at Mar. 31, 2026

Unit: VND

ITEMS	Code	Notes	Mar. 31, 2026	Oct. 01, 2025
<b>A - SHORT-TERM ASSETS</b>	<b>100</b>		<b>1,144,505,516,367</b>	<b>1,114,589,435,411</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>3</b>	<b>23,390,077,677</b>	<b>27,440,562,231</b>
1. Cash	111		23,390,077,677	27,440,562,231
2. Cash equivalents	112		-	-
<b>II. Short-term investments</b>	<b>120</b>	<b>4</b>	<b>126,333,257,536</b>	<b>126,307,009,988</b>
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123		126,333,257,536	126,307,009,988
<b>III. Short-term receivables</b>	<b>130</b>		<b>576,833,145,570</b>	<b>526,244,119,773</b>
1. Short-term trade receivables	131	5	457,275,643,631	269,431,745,453
2. Short-term advances to suppliers	132	6	64,459,945,614	9,137,202,913
3. Short-term inter-company receivables	133		-	-
4. Receivables according to the progress of construction contracts	134		-	-
5. Short-term loan receivables	135	7	-	199,531,737,592
6. Other short-term receivables	136	8	55,496,094,373	48,541,971,863
7. Short-term provisions for doubtful debts	137	5	(398,538,048)	(398,538,048)
8. Shortage of assets awaiting resolution	139		-	-
<b>IV. Inventories</b>	<b>140</b>	<b>9</b>	<b>388,873,409,748</b>	<b>413,249,080,547</b>
1. Inventories	141		388,873,409,748	413,249,080,547
2. Provisions for devaluation of inventories	149		-	-
<b>V. Other current assets</b>	<b>150</b>		<b>29,075,625,836</b>	<b>21,348,662,872</b>
1. Short-term prepaid expenses	151	10	5,567,166,523	2,878,068,778
2. Deductible VAT	152		23,508,459,313	18,470,594,094
3. Taxes and other receivables from State	153		-	-
4. Purchase and resale of government bonds	154		-	-
5. Other current assets	155		-	-

**BALANCE SHEET**

As at Mar. 31, 2026

Unit: VND

ITEMS	Code	Notes	Mar. 31, 2026	Oct. 01, 2025
<b>B - LONG-TERM ASSETS</b>	<b>200</b>		<b>625,342,258,910</b>	<b>631,666,428,321</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>74,782,284,899</b>	<b>216,734,419,081</b>
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Long-term loan receivables	215	7	-	134,505,437,940
6. Other long-term receivables	216	8	74,782,284,899	82,228,981,141
7. Provision for doubtful long-term receivables	219		-	-
<b>II. Fixed assets</b>	<b>220</b>		<b>269,910,113,718</b>	<b>276,619,050,757</b>
1. Tangible fixed assets	221	11	134,385,495,474	137,548,405,380
- Historical costs	222		286,544,856,052	281,961,489,665
- Accumulated depreciation	223		(152,159,360,578)	(144,413,084,285)
2. Finance lease fixed assets	224	12	46,816,482,003	49,763,298,226
- Historical costs	225		53,905,564,967	55,587,236,519
- Accumulated depreciation	226		(7,089,082,964)	(5,823,938,293)
3. Intangible fixed assets	227	13	88,708,136,241	89,307,347,151
- Historical costs	228		102,281,820,014	102,281,820,014
- Accumulated depreciation	229		(13,573,683,773)	(12,974,472,863)
<b>III. Investment properties</b>	<b>230</b>		-	-
- Historical costs	231		-	-
- Accumulated depreciation	232		-	-
<b>IV. Long-term assets in progress</b>	<b>240</b>		<b>9,736,665,060</b>	<b>7,297,016,385</b>
1. Long-term work in progress	241		-	-
2. Construction in progress	242	14	9,736,665,060	7,297,016,385
<b>V. Long-term investments</b>	<b>250</b>	<b>4</b>	<b>227,475,500,000</b>	<b>84,109,292,066</b>
1. Investments in subsidiaries	251		213,280,000,000	53,630,000,000
2. Investments in joint ventures and associates	252		-	-
3. Investments in other entities	253		15,575,500,000	31,325,500,000
4. Provisions for long-term financial investments	254		(1,380,000,000)	(846,207,934)
5. Held-to-maturity investments	255		-	-
<b>VI. Other long-term assets</b>	<b>260</b>		<b>43,437,695,233</b>	<b>46,906,650,032</b>
1. Long-term prepaid expenses	261	10	43,437,695,233	46,906,650,032
2. Deferred income tax assets	262		-	-
3. Long-term equipment and spare parts for replacement	263		-	-
4. Other long-term assets	268		-	-
<b>TOTAL ASSETS</b>	<b>270</b>		<b>1,769,847,775,277</b>	<b>1,746,255,863,732</b>



# **BALANCE SHEET**

As at Mar. 31, 2026

Unit: VND

ITEMS	Code	Notes	Mar. 31, 2026	Oct. 01, 2025
<b>A - LIABILITIES</b>	<b>300</b>		<b>1,181,087,452,902</b>	<b>1,162,770,498,033</b>
<b>I. Short-term liabilities</b>	<b>310</b>		<b>1,125,846,727,254</b>	<b>1,106,887,749,333</b>
1. Short-term trade payables	311	15	80,977,127,700	103,521,517,832
2. Short-term advances from customers	312	16	4,477,452,356	6,707,994,698
3. Taxes and other payables to State	313	17	30,167,450,077	31,928,993,362
4. Payables to employees	314		6,311,973,216	7,334,527,936
5. Short-term accrued expenses	315	18	219,411,980	78,628,690
6. Short-term inter-company payables	316		-	-
7. Payables according to the progress of construction contracts	317		-	-
8. Short-term unearned revenue	318	19	5,871,583,030	8,819,729,027
9. Other short-term payables	319	20	9,208,728,506	4,509,399,698
10. Short-term loans and finance lease liabilities	320	21	988,612,962,081	943,986,919,782
11. Provision for short term payables	321		-	-
12. Bonus and welfare fund	322		38,308	38,308
13. Price stabilization fund	323		-	-
14. Purchase and resale of government bonds	324		-	-
<b>II. Long-term liabilities</b>	<b>330</b>		<b>55,240,725,648</b>	<b>55,882,748,700</b>
1. Long-term trade payables	331	15	26,803,732,839	22,142,659,489
2. Long-term advances from customers	332		-	-
3. Long-term accrued expenses	333		-	-
4. Inter-company payables on working capital	334		-	-
5. Long-term inter-company payables	335		-	-
6. Long-term unearned revenues	336		-	-
7. Other long-term payables	337	20	-	-
8. Long-term loans and finance lease liabilities	338	21	28,436,992,809	33,740,089,211
9. Convertible bonds	339		-	-
10. Preference shares	340		-	-
11. Deferred income tax	341		-	-
12. Provision for long term payables	342		-	-
13. Scientific and technological development fund	343		-	-

# BALANCE SHEET

As at Mar. 31, 2026

Unit: VND

ITEMS	Code	Notes	Mar. 31, 2026	Oct. 01, 2025
<b>B - OWNER'S EQUITY</b>	<b>400</b>		<b>588,760,322,375</b>	<b>583,485,365,699</b>
<b>I. Owners' equity</b>	<b>410</b>	<b>22</b>	<b>588,760,322,375</b>	<b>583,485,365,699</b>
1. Owners' contributed capital	411		434,727,160,000	434,727,160,000
- Ordinary shares with voting rights	411a		434,727,160,000	434,727,160,000
- Preference shares	411b		-	-
2. Share premium	412		106,116,913,960	106,116,913,960
3. Conversion options on bond	413		-	-
4. Other capital of owners	414		-	-
5. Treasury shares	415		(10,100,000)	(10,100,000)
6. Differences upon asset revaluation	416		-	-
7. Exchange differences	417		-	-
8. Development and investment funds	418		5,011,297,455	5,011,297,455
9. Enterprise reorganization assistance fund	419		-	-
10. Other equity funds	420		-	-
11. Undistributed profit after tax	421		42,915,050,960	37,640,094,284
- Undistributed profit after tax accumulated by the end of the previous period	421a		36,676,602,803	4,195,055,971
- Undistributed profit after tax of current period	421b		6,238,448,157	33,445,038,313
12. Capital expenditure funds	422		-	-
<b>II. Funding and other funds</b>	<b>430</b>		<b>-</b>	<b>-</b>
1. Funding	432		-	-
2. Funds that form fixed assets	433		-	-
<b>TOTAL SOURCES</b>	<b>440</b>		<b>1,769,847,775,277</b>	<b>1,746,255,863,732</b>

Ho Chi Minh City, April 14, 2026



Nguyen Thi My Dieu  
Prepared by



Lam Bich Ngoc  
Chief Accountant



  
Nguyen Hoang Tan  
General Director



**INCOME STATEMENT**

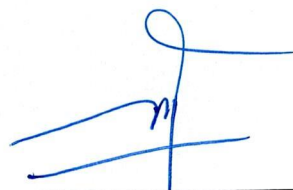
2nd Quarter 2026

Unit: VND

ITEMS	Code	Notes	2nd Quarter current year	2nd Quarter previous year	Accumulated amount current year	Accumulated amount previous year
			Jan. 01, 2026 - Mar. 31, 2026	Jan. 01, 2025 - Mar. 31, 2025	Oct. 01, 2025- Mar. 31, 2026	Oct. 01, 2024- Mar. 31, 2025
1. Revenues from sales and services rendered	01	24	657,807,700,409	492,344,467,931	1,184,115,600,961	1,185,342,454,339
2. Revenue deductions	02	25	2,658,285,000	-	5,272,946,484	809,919
<b>3. Net revenues from sales and services rendered (10=01-02)</b>	<b>10</b>		<b>655,149,415,409</b>	<b>492,344,467,931</b>	<b>1,178,842,654,477</b>	<b>1,185,341,644,420</b>
4. Costs of goods sold	11	26	630,325,865,891	456,449,659,447	1,110,962,665,430	1,117,328,879,165
<b>5. Gross revenues from sales and services rendered (20=10-11)</b>	<b>20</b>		<b>24,823,549,518</b>	<b>35,894,808,484</b>	<b>67,879,989,047</b>	<b>68,012,765,255</b>
6. Financial income	21	27	22,748,911,041	12,345,354,555	32,050,344,439	17,638,327,576
7. Financial expenses	22	28	18,211,620,785	14,023,217,501	34,161,054,419	26,994,422,445
<i>In which: Interest expenses</i>	23		16,893,622,712	12,284,807,146	32,514,587,467	24,639,615,709
8. Selling expenses	25	29	12,061,022,522	9,388,588,211	20,789,802,204	15,941,917,232
9. General administration expenses	26	30	13,009,895,578	18,866,009,752	21,984,723,139	26,487,865,460
<b>10. Net operating profits {30=20+(21-22)-(24+25+26)}</b>	<b>30</b>		<b>4,289,921,674</b>	<b>5,962,347,575</b>	<b>22,994,753,724</b>	<b>16,226,887,694</b>
11. Other income	31	31	465,325,824	215,702,001	596,241,272	381,882,042
12. Other expenses	32	32	862,816,236	175,473,579	6,467,506,285	676,771,680
<b>13. Other profits (40=31-32)</b>	<b>40</b>		<b>(397,490,412)</b>	<b>40,228,422</b>	<b>(5,871,265,013)</b>	<b>(294,889,638)</b>
<b>14. Accounting profit before tax (50=30+40)</b>	<b>50</b>		<b>3,892,431,262</b>	<b>6,002,575,997</b>	<b>17,123,488,711</b>	<b>15,931,998,056</b>
15. Current corporate income tax expenses	51	33	7,646,758,512	1,299,481,153	10,885,040,554	3,285,365,565
16. Deferred corporate income tax expenses	52		-	-	-	-
<b>17. Net profit after corporate income tax (60=50-51-52)</b>	<b>60</b>		<b>(3,754,327,250)</b>	<b>4,703,094,844</b>	<b>6,238,448,157</b>	<b>12,646,632,491</b>

Ho Chi Minh City, April 14, 2026

  
\_\_\_\_\_  
Nguyen Thi My Dieu  
Prepared by

  
\_\_\_\_\_  
Lam Bich Ngoc  
Chief Accountant

  
\_\_\_\_\_  
Nguyen Hoang Tan  
General Director

**CASH FLOWS STATEMENT**  
(Under indirect method)  
2nd Quarter 2026

Unit: VND

ITEMS	Code	Notes	Accumulated amount - current period (From Oct. 01, 2025 to Mar. 31, 2026)	Accumulated amount - previous period (From Oct. 01, 2024 to Mar. 31, 2025)
<b>I. Cash flows from operating activities</b>				
1. Profit before tax	01		17,123,488,711	15,931,998,056
2. Adjustments for:				
- Depreciation of fixed assets and investment properties	02		9,610,631,874	7,893,815,926
- Provisions	03		533,792,066	1,388,638,700
- (Gains) / losses of unrealized exchange rate difference due to revaluation of monetary items	04		(100,603,462)	(818,887,919)
- (Profits) / losses from investing activities	05		(29,689,423,718)	(15,573,071,331)
- Interest expenses	06	28	32,514,587,467	24,639,615,709
- Other adjustments	07		-	-
3. Operating profit before movements in working capital	08		29,992,472,938	33,462,109,141
- (Increase) / decrease in receivables	09		(228,061,594,629)	(77,261,721,848)
- (Increase) / decrease in inventories	10		24,375,670,799	4,048,284,383
- Increase / (decrease) payables	11		16,313,360,822	(76,686,998,927)
- (Increase) / decrease in prepaid expenses	12		779,857,054	(614,032,912)
- (Increase) / decrease in trading securities	13		-	-
- Interest paid	14		(32,514,587,467)	(24,639,615,709)
- Corporate income tax paid	15	17	(14,147,924,385)	-
- Other receipts from operating activities	16		-	-
- Other payments on operating activities	17		-	-
<b>Net cash (used in)/generated by operating activities</b>	<b>20</b>		<b>(203,262,744,868)</b>	<b>(141,691,975,872)</b>
<b>II. Cash flows from investing activities</b>				
1. Acquisition and construction of fixed assets and other long-term assets	21		(5,341,343,510)	(2,767,018,722)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22		-	1,513,541,552
3. Cash outflow for lending, buying debt instruments of other entities	23		(82,313,547,548)	(407,168,161,747)
4. Cash recovered from lending, selling debt instruments of other entities	24		381,293,670,519	127,815,099,421
5. Equity investments in other entities	25		(144,250,000,000)	-
6. Proceeds from equity investment in other entities	26		350,000,000	-
7. Interest earned, dividends and profits received	27		9,764,047,846	5,085,286,776
<b>Net cash (used in) investing activities</b>	<b>30</b>		<b>159,502,827,307</b>	<b>(275,521,252,720)</b>




**CASH FLOWS STATEMENT**  
(Under indirect method)  
2nd Quarter 2026

Unit: VND

ITEMS	Code	Notes	Accumulated amount - current period	Accumulated amount - previous period
			(From Oct. 01, 2025 to Mar. 31, 2026)	(From Oct. 01, 2024 to Mar. 31, 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		1,062,336,973,377	978,441,016,506
4. Payment of loan principal	34		(1,017,820,208,156)	(824,209,807,215)
5. Payments of finance lease principal	35		(5,323,882,141)	(2,447,893,724)
6. Dividends and profits paid to owners	36		(54,771,765)	(3,578,500)
Net cash generated by financing activities	40		39,138,111,315	411,343,443,067
Net cash flows during the period	50		(4,621,806,246)	(5,869,785,525)
Cash and cash equivalents at the beginning of the period	60	3	27,440,562,231	36,048,391,177
Effects of changes in foreign exchange rates	61		571,321,692	419,390,255
Cash and cash equivalents at the end of the period	70		23,390,077,677	30,597,995,907

Ho Chi Minh City, April 14, 2026

  
\_\_\_\_\_  
**Nguyen Thi My Dieu**  
Prepared by

  
\_\_\_\_\_  
**Lam Bich Ngoc**  
Chief Accountant



  
\_\_\_\_\_  
**Nguyen Hoang Tan**  
General Director

## NOTES TO THE FINANCIAL STATEMENTS

2nd Quarter 2026

### 1 CHARACTERISTICS OF BUSINESS ACTIVITIES

#### Form of ownership

Hung Hau Agricultural Corporation (hereinafter referred to as "the Company"), formerly known as Seafood Joint Stock Company No 1. The Company operates under the Business Registration Certificate no. 0302047389 first registration on July 10, 2000, issued by the Department of Planning and Investment of Ho Chi Minh City.

During its operation, the Company has been granted additional the Business Registration Certificates thirty two (32) times by the Department of Planning and Investment of Ho Chi Minh City. The recent amendment (the thirty two, on April 19, 2025) was regarding the change of the address of the head office and the contact address of the Company's legal representative.

Charter capital according to Business Registration Certificate:	434,727,160,000 VND
Par value of shares:	10,000 VND
Total number of shares:	43,472,716 shares

#### Headquarter

Address: 1004A Au Co Street, Tan Phu Ward, Ho Chi Minh City  
Phone: (84 - 28) 3974 1135  
Fax: (84 - 28) 3974 1280  
Tax code: 0302047389

**Business fields:** Manufacture - Trading - Service.

#### Business lines

The Company's main business lines are as follows:

- Producing, processing aquatic products;
- Direct import and export of aquatic products, agricultural products, livestock products and other goods, machinery and equipment, materials, chemicals, technology products;
- Producing and processing agricultural products;
- Producing and processing of livestock products;
- Trade in agricultural and forestry raw materials (except wood, bamboo, cork) and live animals;
- Trade in foods.
- ...

#### Normal production and business cycle:

The Company's normal operating cycle is carried out within a period of no more than 12 months.

#### Business structure

##### Subsidiaries:

Name	Address	Voting rights rate	Contribution rate	Business lines
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.	82.77%	82.77%	Processing and preserving of fruit and vegetables; Processing and preserving of fisheries, ...

(i) During the period, Hung Hau Fishery Co., Ltd. filed for dissolution. The Company made a 100% provision for this investment and did not consolidate it in the Consolidated Financial Statements for this period.

### 2 ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING

#### 2.1 Accounting period

The Company's fiscal year begins on October 01 and ends on September 30 of the following year.

#### 2.2 Currency unit

The accounting currency unit is Vietnam Dong (VND).



**2.3 Accounting system**

The Company applies Vietnamese Enterprise Accounting system issued under the Circular No.200/2014/TT-BTC dated December 22, 2014, the Circular No.53/2016/TT-BTC dated March 21, 2016 amending and supplementing Circular No. 200/2014/2014/TT-BTC as well as accounting standards issued by the Ministry of Finance.

**2.4 Declaration on compliance with Accounting Standards and Accounting System**

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

**2.5 Basis of preparation financial statements**

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

**2.6 Estimates**

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

**2.7 Cash and cash equivalents**

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

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

**2.8 Principles of recognition of trade receivables and other receivables**

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

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

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

**2.9 Accounting policies for inventories****Principles of inventory valuation**

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

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

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

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

**Method of recording inventories:** perpetual method.

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

**2.10 Recording and depreciation of tangible fixed assets****Method of recording and depreciation of tangible fixed assets**

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

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

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

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

**Type of fixed assets**

**Years**

- Buildings, structures	25 - 50 years
- Machines and equipment	03 - 14 years
- Means of transportations	04 - 08 years
- Equipment and management tools	03 - 08 years

**2.11 Finance lease fixed assets**

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

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

**Type of fixed assets**

**Years**

- Machines and equipment	07 - 15 years
- Means of transportations	08 years

**2.12 Intangible fixed assets**

**Land use rights**

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

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

**Computer software**

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

**2.13 Construction in progress**

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

**2.14 Financial investment**

**Investments held to maturity**

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

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



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

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

#### **Investments in subsidiaries**

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

#### **Equity investments in other entities**

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

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

### **2.15 Borrowing costs**

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

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

### **2.16 Method of allocating of prepaid expenses**

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

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

### **2.17 Recognizing of payables and others payables**

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

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

### **2.18 Owner's capital**

#### **Contributed capital**

Capital contribution is stated at actually contributed capital of shareholders.

#### **Share premium**

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

#### **Other capital**

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

#### **Treasury shares**

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

### **2.19 Profit distribution**

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

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

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



**2.20 Revenue and income recognition****Revenue from sale of goods**

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

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

**Revenue from rendering of services**

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

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

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

**Interest**

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

**2.21 Borrowing costs**

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

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

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

**2.22 Costs**

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

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

**2.23 Corporate income taxes****Current corporate income tax**

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

**Deferred corporate income tax**

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



**2.24 Related parties**

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

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

**2.25 Segment reporting**

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

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

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

		Unit: VND			
		Mar. 31, 2026	Oct. 01, 2025		
3	Cash and cash equivalents				
	Cash on hand	4,897,393,208	3,477,138,082		
	Cash in bank	18,492,684,469	23,963,424,149		
	Total	23,390,077,677	27,440,562,231		
4	Financial investments				
	Held to maturity investments				
		Mar. 31, 2026	Oct. 01, 2025		
		Historical cost	Fair value	Historical cost	Fair value
	Short-term	126,333,257,536	126,333,257,536	126,307,009,988	126,307,009,988
	Term deposits used to secure loans	96,590,000,000	96,590,000,000	97,340,000,000	97,340,000,000
	Term deposits with original terms of more than 3 months	29,743,257,536	29,743,257,536	28,967,009,988	28,967,009,988
	Total	126,333,257,536	126,333,257,536	126,307,009,988	126,307,009,988



## 4 Financial investments

Mar. 31, 2026  
VNDOct. 01, 2025  
VND

	Voting rights ratio	Historical cost	Fair value	Voting rights ratio	Historical cost	Fair value
<b>Long term</b>		<b>228,855,500,000</b>	<b>213,578,995,421</b>		<b>84,955,500,000</b>	<b>53,008,898,310</b>
<b>Investments in subsidiaries</b>		<b>213,280,000,000</b>	<b>213,419,475,421</b>		<b>53,630,000,000</b>	<b>52,849,378,310</b>
Hung Hau Fishery Co., Ltd.	65%	1,380,000,000	-	65%	1,730,000,000	883,792,066
Happyfood Vietnam Limited Company	82.77%	211,900,000,000	213,419,475,421	54.06%	51,900,000,000	51,965,586,244
<b>Investments in other entities</b>		<b>15,575,500,000</b>	<b>159,520,000</b>		<b>31,325,500,000</b>	<b>159,520,000</b>
Nam Can Seaproducts Import Export Joint 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.	4.42%	14,600,000,000	(*)	17%	30,600,000,000	(*)
Vietnam Union Nut Company	3%	750,000,000	(*)		500,000,000	
<b>Total</b>		<b>228,855,500,000</b>			<b>84,955,500,000</b>	

(\*) As at Oct. 01, 2025 and Mar. 31, 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**

	Mar. 31, 2026		Oct. 01, 2025	
	Amount	Provision	Amount	Provision
<b>Third party</b>	<b>323,521,539,096</b>	<b>(398,538,048)</b>	<b>168,665,635,377</b>	<b>(398,538,048)</b>
<b>Related parties</b>	<b>133,754,104,535</b>	<b>-</b>	<b>100,766,110,076</b>	<b>-</b>
Hung Hau Foods JSC.	56,167,548,560	-	46,476,680,150	-
Hung Hau Distribution Co., Ltd.	13,032,618,281	-	13,032,618,281	-
Hung Hau Development Corporation	7,216,144,174	-	6,777,387,058	-
Hung Hau & Co Corporation	1,671,600,000	-	1,671,600,000	-
Van Hien University	55,635,124,565	-	32,772,675,607	-
Happyfood Vietnam Limited Company	31,068,955	-	35,148,980	-
<b>Total</b>	<b>457,275,643,631</b>	<b>(398,538,048)</b>	<b>269,431,745,453</b>	<b>(398,538,048)</b>

**6 Advances to suppliers****Short-term advances to suppliers**

	Mar. 31, 2026	Oct. 01, 2025
<b>Third party</b>	<b>48,592,164,404</b>	<b>9,028,646,503</b>
<b>Related parties</b>	<b>15,867,781,210</b>	<b>108,556,410</b>
Hung Hau Fishery Co., Ltd.	-	33,124,014
Happyfood Vietnam Limited Company	15,867,781,210	75,432,396
<b>Total</b>	<b>64,459,945,614</b>	<b>9,137,202,913</b>

**7 Loan receivables**

	Mar. 31, 2026		Oct. 01, 2025	
<b>Short-term loan receivables</b>	Amount	Provision	Amount	Provision
<b>Third party</b>	<b>-</b>	<b>-</b>	<b>10,887,614,072</b>	<b>-</b>
<b>Related parties</b>	<b>-</b>	<b>-</b>	<b>188,644,123,520</b>	<b>-</b>
Hung Hau Foods JSC.	-	-	43,111,000,000	-
Hung Hau Development Corporation	-	-	145,533,123,520	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>199,531,737,592</b>	<b>-</b>

	Mar. 31, 2026		Oct. 01, 2025	
<b>Long-term loan receivables</b>	Amount	Provision	Amount	Provision
<b>Related parties</b>	<b>-</b>	<b>-</b>	<b>134,505,437,940</b>	<b>-</b>
Happyfood Vietnam Limited Company	-	-	134,505,437,940	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>134,505,437,940</b>	<b>-</b>

**8 Other receivables**

	Mar. 31, 2026		Oct. 01, 2025	
<b>Short-term other receivables</b>	Amount	Provision	Amount	Provision
<b>Third party</b>	<b>25,808,095,918</b>	<b>-</b>	<b>20,737,532,656</b>	<b>-</b>
Advances	12,975,478,713	-	324,305,185	-
Short-term deposits, mortgages	3,303,000,000	-	5,142,000,000	-
Interest on accrued deposits	1,067,956,404	-	2,446,698,530	-
Interest receivable	2,456,135,070	-	1,778,498,901	-
Receivables from investments	6,000,000,000	-	6,000,000,000	-
Others	5,525,731	-	5,046,030,040	-
<b>Related parties</b>	<b>29,687,998,455</b>	<b>-</b>	<b>27,804,439,207</b>	<b>-</b>
Ms Le Thi Hang	-	-	8,800	-
Happyfood Vietnam Limited Company	-	-	50,000,000	-
Hung Hau Foods JSC.	4,057,137,079	-	9,985,774,011	-
Hung Hau Development Corporation	25,130,861,376	-	17,223,656,396	-
Hung Hau Heart Foundation	500,000,000	-	545,000,000	-
<b>Total</b>	<b>55,496,094,373</b>	<b>-</b>	<b>48,541,971,863</b>	<b>-</b>



		Mar. 31, 2026		Oct. 01, 2025	
		Amount	Provision	Amount	Provision
<b>Long-term other receivables</b>					
<b>Third party</b>		<b>74,782,284,899</b>	-	<b>12,534,797,134</b>	-
Financial leasing deposit		71,365,350,000	-	8,645,400,000	-
Other long-term deposit		64,835,000	-	64,835,000	-
VAT on financial lease assets		3,352,099,899	-	3,799,537,134	-
Others		-	-	25,025,000	-
<b>Related parties</b>		-	-	<b>69,694,184,007</b>	-
Happyfood Vietnam Limited Company		-	-	69,694,184,007	-
<b>Total</b>		<b>74,782,284,899</b>	-	<b>82,228,981,141</b>	-

		Mar. 31, 2026		Oct. 01, 2025	
		Cost	Provision	Cost	Provision
<b>9 Inventories</b>					
Raw materials		10,220,494,589	-	10,909,623,933	-
Tools and supplies		3,769,080,949	-	3,126,942,218	-
Work in progress		1,825,146,953	-	1,894,157,803	-
Finished goods		365,560,998,134	-	389,306,197,097	-
Goods		1,844,171,200	-	335,010,111	-
Consignments		5,653,517,923	-	7,677,149,385	-
<b>Total</b>		<b>388,873,409,748</b>	-	<b>413,249,080,547</b>	-

		Mar. 31, 2026	Oct. 01, 2025
<b>10 Prepaid expense</b>			
<b>Short-term prepaid expense</b>			
Land rental		3,940,874,442	1,515,965,706
Insurance costs		457,472,433	399,000,418
Tools and supplies		661,396,618	628,764,203
Others		507,423,030	334,338,451
<b>Total</b>		<b>5,567,166,523</b>	<b>2,878,068,778</b>
<b>Long-term prepaid expense</b>			
Land rental		35,441,669,342	36,165,155,042
Repair costs		5,306,163,755	8,434,042,281
Tools and supplies		2,186,385,459	2,307,452,709
Others		503,476,677	-
<b>Total</b>		<b>43,437,695,233</b>	<b>46,906,650,032</b>



**HUNG HAU AGRICULTURAL CORPORATION**

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

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

Unit: VND

	Buildings, structures	Machinery, equipment	Means of transportation	Office equipment and furniture	Others	Total
<b>Historical cost</b>						
As at Oct. 01, 2025	169,521,086,611	102,150,485,072	6,947,785,955	3,342,132,027	-	281,961,489,665
Purchasing in the period	2,247,419,279	2,305,391,552	-	-	30,555,556	4,583,366,387
Disposals	-	-	-	-	-	-
<b>As at Mar. 31, 2026</b>	<b>171,768,505,890</b>	<b>104,455,876,624</b>	<b>6,947,785,955</b>	<b>3,342,132,027</b>	<b>30,555,556</b>	<b>286,544,856,052</b>
<b>Accumulated depreciation</b>						
As at Oct. 01, 2025	54,867,946,916	81,745,631,677	5,451,675,069	2,347,830,623	-	144,413,084,285
Depreciation in period	3,047,458,697	4,463,016,219	146,273,478	89,527,899	-	7,746,276,293
Disposals	-	-	-	-	-	-
<b>As at Mar. 31, 2026</b>	<b>57,915,405,613</b>	<b>86,208,647,896</b>	<b>5,597,948,547</b>	<b>2,437,358,522</b>	<b>-</b>	<b>152,159,360,578</b>
<b>Net book value</b>						
As at Oct. 01, 2025	114,653,139,695	20,404,853,395	1,496,110,886	994,301,404	-	137,548,405,380
<b>As at Mar. 31, 2026</b>	<b>113,853,100,277</b>	<b>18,247,228,728</b>	<b>1,349,837,408</b>	<b>904,773,505</b>	<b>30,555,556</b>	<b>134,385,495,474</b>

**12 Finance lease fixed assets**

	Buildings, structures	Machinery, equipment	Means of transportation	Office equipment and furniture	Others	Total
<b>Historical cost</b>						
As at Oct. 01, 2025	-	53,137,245,798	2,449,990,721	-	-	55,587,236,519
Finance lease in the period	-	-	-	-	-	-
Transfer to tangible fixed assets	-	(1,681,671,552)	-	-	-	(1,681,671,552)
<b>As at Mar. 31, 2026</b>	<b>-</b>	<b>51,455,574,246</b>	<b>2,449,990,721</b>	<b>-</b>	<b>-</b>	<b>53,905,564,967</b>

**HUNG HAU AGRICULTURAL CORPORATION**

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

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

	<b>Buildings, structures</b>	<b>Machinery, equipment</b>	<b>Means of transportation</b>	<b>Office equipment and furniture</b>	<b>Others</b>	<b>Total</b>
<b>Accumulated depreciation</b>						
As at Oct. 01, 2025	-	5,381,064,370	442,873,923	-	-	5,823,938,293
Depreciation in period	-	2,075,835,344	153,124,416	-	-	2,228,959,760
Transfer to tangible fixed assets	-	(963,815,089)	-	-	-	(963,815,089)
<b>As at Mar. 31, 2026</b>	<b>-</b>	<b>6,493,084,625</b>	<b>595,998,339</b>	<b>-</b>	<b>-</b>	<b>7,089,082,964</b>
<b>Net book value</b>						
As at Oct. 01, 2025	-	47,756,181,428	2,007,116,798	-	-	49,763,298,226
<b>As at Mar. 31, 2026</b>	<b>-</b>	<b>44,962,489,621</b>	<b>1,853,992,382</b>	<b>-</b>	<b>-</b>	<b>46,816,482,003</b>
<b>13 Intangible fixed assets</b>						
	<b>Land use rights</b>	<b>Copyright, Patent</b>	<b>Trademark, trade name</b>	<b>Computer software</b>	<b>Others</b>	<b>Total</b>
<b>Historical cost</b>						
As at Oct. 01, 2025	101,888,720,014	-	-	393,100,000	-	102,281,820,014
<b>As at Mar. 31, 2026</b>	<b>101,888,720,014</b>	<b>-</b>	<b>-</b>	<b>393,100,000</b>	<b>-</b>	<b>102,281,820,014</b>
<b>Accumulated ammortisation</b>						
As at Oct. 01, 2025	12,605,878,936	-	-	368,593,927	-	12,974,472,863
Depreciation in period	592,335,912	-	-	6,874,998	-	599,210,910
<b>As at Mar. 31, 2026</b>	<b>13,198,214,848</b>	<b>-</b>	<b>-</b>	<b>375,468,925</b>	<b>-</b>	<b>13,573,683,773</b>
<b>Net book value</b>						
As at Oct. 01, 2025	89,282,841,078	-	-	24,506,073	-	89,307,347,151
<b>As at Mar. 31, 2026</b>	<b>88,690,505,166</b>	<b>-</b>	<b>-</b>	<b>17,631,075</b>	<b>-</b>	<b>88,708,136,241</b>



14	Construction in progress			Mar. 31, 2026	Oct. 01, 2025
	SJ1 Plaza commercial center and luxury apartment project			1,878,034,091	1,878,034,091
	Dak Nong forest Project			4,552,834,257	4,298,001,476
	Others			3,305,796,712	1,120,980,818
	Total			9,736,665,060	7,297,016,385
15	Trade payables				
	Short-term trade payables				
				Mar. 31, 2026	Oct. 01, 2025
				Amount	Amount able to be paid off
	Third party			78,014,807,050	78,014,807,050
	Related parties			2,962,320,650	2,962,320,650
	Hung Hau Foods JSC.			2,654,851,800	2,654,851,800
	Hung Hau Petroleum Co., Ltd.			12,947,430	12,947,430
	Vietnam Union Nut Company Limited			294,521,420	294,521,420
	Total			80,977,127,700	80,977,127,700
	Long-term trade payables				
				Mar. 31, 2026	Oct. 01, 2025
				Amount	Amount able to be paid off
	Third party			26,803,732,839	26,803,732,839
	Related parties			-	-
	Total			26,803,732,839	26,803,732,839
16	Advances from customers				
	Short-term advances from customers			Mar. 31, 2026	Oct. 01, 2025
	Third party			4,477,452,356	6,707,994,698
	Related parties			-	-
	Total			4,477,452,356	6,707,994,698
17	Taxes and other receivables from/payables to the State				
	Item			Oct. 01, 2025	Payable
	VAT on imported goods			7,467,500	25,034,569,846
	Corporate income tax			24,893,264,395	10,885,040,554
	Personal income tax			1,928,821,584	907,869,745
	Natural resource consumption tax			7,154,560	-
	Land rental			5,092,285,323	5,086,039,800
	Other taxes			-	5,028,242,649
	Total			31,928,993,362	46,941,762,594
18	Accrued expenses				
	Short-term accrued expenses			Mar. 31, 2026	Oct. 01, 2025
	Related parties			219,411,980	78,628,690
	Happyfood Vietnam Limited Company			219,411,980	42,779,834
	Vietnam Union Nut Company Limited			-	35,848,856
	Total			219,411,980	78,628,690
19	Unearned revenue				
	Short-term unearned revenue			Mar. 31, 2026	Oct. 01, 2025
	Other short-term unearned revenues			5,871,583,030	8,819,729,027
	Total			5,871,583,030	8,819,729,027



20	<b>Other payables</b>		
	<b>Short-term payables</b>	<b>Mar. 31, 2026</b>	<b>Oct. 01, 2025</b>
	<b>Third party</b>	<b>6,000,128,506</b>	<b>4,497,034,698</b>
	Trade union fund	1,762,156,268	1,549,483,964
	Social insurance	2,429,167,810	1,371,562,135
	Health insurance	585,906,472	466,623,601
	Unemployment insurance	178,729,850	185,898,511
	Dividends payables for shareholders	171,050,450	225,822,215
	Others	873,117,656	697,644,272
	<b>Related parties</b>	<b>3,208,600,000</b>	<b>12,365,000</b>
	Vietnam Union Nut Company Limited	3,200,000,000	-
	Mr Nguyen Hoang Tan	-	8,765,000
	Mr Vu Quang Chinh	3,600,000	3,600,000
	Hung Hau Heart Foundation	5,000,000	-
	<b>Total</b>	<b>9,208,728,506</b>	<b>4,509,399,698</b>
21	<b>Loans and finance lease liabilities</b>		
	<b>Short-term loans and finance lease liabilities</b>	<b>Mar. 31, 2026</b>	<b>Oct. 01, 2025</b>
	<b>Short-term loans</b>	<b>973,023,212,427</b>	<b>923,000,246,389</b>
	UOB Vietnam Limited	81,804,578,308	95,922,431,348
	Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)	406,943,000,000	356,488,004,890
	Vietnam Bank For Agriculture and Rural Development (Agribank)	97,503,294,247	94,765,125,643
	Bank for Investment & Development Vietnam (BIDV)	249,985,060,623	249,711,639,616
	Hua Nan Commercial Bank (Hua Nan Bank)	56,788,841,594	46,133,935,055
	Woori Bank Vietnam Limited	79,998,437,655	79,979,109,837
	<b>Current portion of long-term debt</b>	<b>15,589,749,654</b>	<b>20,986,673,393</b>
	Vietnam Bank For Agriculture and Rural Development (Agribank)	2,350,000,000	4,776,100,000
	Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)	3,635,076,000	5,900,076,000
	Vietnam International Leasing Company	8,354,673,650	9,060,497,389
	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
	<b>Total</b>	<b>988,612,962,081</b>	<b>943,986,919,782</b>
	<b>Long-term loans and finance lease liabilities</b>	<b>Mar. 31, 2026</b>	<b>Oct. 01, 2025</b>
	Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)	994,486,000	1,679,524,000
	Vietnam International Leasing Company	27,130,006,824	31,123,065,224
	Finance Leasing Company Limited - Vietnam Joint Stock Commercial		
	Bank for Industry And Trade - Ho Chi Minh Branch	312,499,985	937,499,987
	<b>Total</b>	<b>28,436,992,809</b>	<b>33,740,089,211</b>



## Details of movements in the period:

	Oct. 01, 2025		In period		Mar. 31, 2026	
	Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off
<b>a. Short-term</b>	<b>943,986,919,782</b>	<b>943,986,919,782</b>	<b>1,067,770,132,596</b>	<b>1,023,144,090,297</b>	<b>988,612,962,081</b>	<b>988,612,962,081</b>
<b>Short-term borrowings</b>	<b>923,000,246,389</b>	<b>923,000,246,389</b>	<b>1,062,467,036,194</b>	<b>1,012,444,070,156</b>	<b>973,023,212,427</b>	<b>973,023,212,427</b>
UOB Vietnam Limited	95,922,431,348	95,922,431,348	120,542,694,977	134,660,548,017	81,804,578,308	81,804,578,308
Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)	356,488,004,890	356,488,004,890	423,772,106,465	373,317,111,355	406,943,000,000	406,943,000,000
Vietnam Bank For Agriculture and Rural Development (Agribank)	94,765,125,643	94,765,125,643	113,177,927,447	110,439,758,843	97,503,294,247	97,503,294,247
Bank for Investment & Development Vietnam (BIDV)	249,711,639,616	249,711,639,616	281,616,137,893	281,342,716,886	249,985,060,623	249,985,060,623
Hua Nan Commercial Bank (Hua Nan Bank)	46,133,935,055	46,133,935,055	56,788,841,594	46,133,935,055	56,788,841,594	56,788,841,594
Woori Bank Vietnam Limited	79,979,109,837	79,979,109,837	66,569,327,818	66,550,000,000	79,998,437,655	79,998,437,655
<b>b. Current portion of long-term debt</b>	<b>20,986,673,393</b>	<b>20,986,673,393</b>	<b>5,303,096,402</b>	<b>10,700,020,141</b>	<b>15,589,749,654</b>	<b>15,589,749,654</b>
Vietnam Bank For Agriculture and Rural Development (Agribank)	4,776,100,000	4,776,100,000	-	2,426,100,000	2,350,000,000	2,350,000,000
Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)	5,900,076,000	5,900,076,000	685,038,000	2,950,038,000	3,635,076,000	3,635,076,000
Vietnam International Leasing Company	9,060,497,389	9,060,497,389	3,993,058,400	4,698,882,139	8,354,673,650	8,354,673,650
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	625,000,002	625,000,002	1,250,000,004	1,250,000,004

## Details of movements in the period:

		Oct. 01, 2025		In period		Mar. 31, 2026	
		Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off
c.	<b>Long-term</b>	<b>33,740,089,211</b>	<b>33,740,089,211</b>	-	<b>5,303,096,402</b>	<b>28,436,992,809</b>	<b>28,436,992,809</b>
	Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)	1,679,524,000	1,679,524,000	-	685,038,000	994,486,000	994,486,000
	Vietnam International Leasing Company	31,123,065,224	31,123,065,224	-	3,993,058,400	27,130,006,824	27,130,006,824
	Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry And Trade - Ho Chi Minh Branch	937,499,987	937,499,987		625,000,002	312,499,985	312,499,985
<b>Total</b>		<b>977,727,008,993</b>	<b>977,727,008,993</b>	<b>1,067,770,132,596</b>	<b>1,028,447,186,699</b>	<b>1,017,049,954,890</b>	<b>1,017,049,954,890</b>



## 22 Owners' equity

## a. Change in owners' equity

	Unit: VND					
	Owners' contributed capital	Share premium	Treasury shares	Development and investment funds	Undistributed profit after tax	Total
<b>As at Oct. 01, 2024</b>	<b>434,727,160,000</b>	<b>106,116,913,960</b>	<b>(10,100,000)</b>	<b>5,011,297,455</b>	<b>33,392,420,262</b>	<b>579,237,691,677</b>
Profit of the previous year	-	-	-	-	33,445,038,313	33,445,038,313
Profit distribution	-	-	-	-	(28,256,608,900)	(28,256,608,900)
Board of Directors' remuneration	-	-	-	-	(940,755,391)	(940,755,391)
<b>As at Oct. 01, 2025</b>	<b>434,727,160,000</b>	<b>106,116,913,960</b>	<b>(10,100,000)</b>	<b>5,011,297,455</b>	<b>37,640,094,284</b>	<b>583,485,365,699</b>
Profit of the current period	-	-	-	-	6,238,448,157	6,238,448,157
Profit distribution	-	-	-	-	-	-
Board of Directors' remuneration	-	-	-	-	(963,491,481)	(963,491,481)
<b>As at Mar. 31, 2026</b>	<b>434,727,160,000</b>	<b>106,116,913,960</b>	<b>(10,100,000)</b>	<b>5,011,297,455</b>	<b>42,915,050,960</b>	<b>588,760,322,375</b>

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>Mar. 31, 2026</b>	<b>Oct. 01, 2025</b>
<b>b. Details of the owners' capital contribution</b>		
Hung Hau Development Corporation	240,896,320,000	240,896,320,000
Vietnam Seaproducts Joint Stock Corporation	23,474,530,000	23,474,530,000
Van Hien University	37,827,820,000	37,827,820,000
Heritage Start-Up Co., Ltd.	25,706,630,000	25,706,630,000
Others	106,821,860,000	106,821,860,000
<b>Total</b>	<b>434,727,160,000</b>	<b>434,727,160,000</b>
<b>c. Capital transactions with owners and distribution of dividends and profits</b>		
	<b>Mar. 31, 2026</b>	<b>Oct. 01, 2025</b>
- Owners' invested capital	434,727,160,000	434,727,160,000
+ Opening capital	-	-
+ 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	(963,491,481)	(29,197,364,291)
<b>d. Shares</b>		
	<b>Mar. 31, 2026</b>	<b>Oct. 01, 2025</b>
Number of shares registered to issue	43,472,716	43,472,716
Number of shares sold to public market	43,472,716	43,472,716
Common shares	43,472,716	43,472,716
Preference shares (classified as equity)	-	-
Number of shares repurchased (treasury shares)	1,010	1,010
Common shares	1,010	1,010
Preference shares (classified as equity)	-	-
Number of shares outstanding	43,471,706	43,471,706
Common shares	43,471,706	43,471,706
Preference shares (classified as equity)	-	-
<b>Par value of shares outstanding: VND 10,000/share</b>	-	-
<b>23 Off balance sheet items:</b>		
	<b>Mar. 31, 2026</b>	<b>Oct. 01, 2025</b>
Foreign currencies:	127,028.25	62,112.35
USD	136.16	152.39
EUR	20,000.00	20,000.00
JPY	1,658,000.00	1,558,000.00
KRW	250.00	900.00
SGD	3,824,000.00	3,824,000.00
IDR		
<b>24 Revenues from sales and services rendered</b>	<b>Current period</b>	<b>Previous period</b>
Revenues from sales and services rendered	1,184,115,600,961	1,185,342,454,339
<b>Total</b>	<b>1,184,115,600,961</b>	<b>1,185,342,454,339</b>
<b>25 Revenue deductions</b>	<b>Current period</b>	<b>Previous period</b>
Trade discount	-	809,919
Returned goods	5,272,946,484	-
<b>Total</b>	<b>5,272,946,484</b>	<b>809,919</b>
<b>26 Cost of goods sold</b>	<b>Current period</b>	<b>Previous period</b>
Cost of goods sold, finished goods sold and services rendered	1,110,962,665,430	1,117,328,879,165
<b>Total</b>	<b>1,110,962,665,430</b>	<b>1,117,328,879,165</b>
<b>27 Financial income</b>	<b>Current period</b>	<b>Previous period</b>
Interest from term deposits and loan receivables	13,638,399,318	15,527,812,346
Dividends, profits paid	51,024,400	-
Gains on exchange rate difference arising in the period	2,260,317,259	1,291,627,311
Gains on unrealized exchange rate difference	100,603,462	818,887,919
Gains on liquidating financial investments	16,000,000,000	-
<b>Total</b>	<b>32,050,344,439</b>	<b>17,638,327,576</b>



**36 Events since balance sheet date**

The Board of General Directors confirms that in accordance with respect to important aspects, except for the above events, there have been no extraordinary events after the date of book closing impacting the Company's financial situation and operations, which must be adjusted or represented on the Company's financial statements for the accounting period from October 1, 2025 to March 31, 2026.

**37 Information about related parties****a. Income of members of the Board of Directors and General Director during the period are as follows:**

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

Name	Title		Current period	Previous period
Mr. Vu Quang Chinh	Chairman	Appointed on December 25, 2024	280,121,184	332,903,497
Mr. Tu Thanh Phung	Chairman	Resigned on December 25, 2024	-	318,573,159
Mr. Nguyen Hoang Tan	General Director	Appointed on Octoberr 25, 2024	532,556,000	640,918,181
Ms. Nguyen Thi Bich Thuan	Vice General Director	Appointed on November 22, 2024	394,112,000	435,567,258
Mr. Nguyen Van Quoc	Vice General Director	Resigned on September 29, 2025	-	275,277,492
Ms. Le Thi Hang	Vice General Director	Appointed on November 22, 2024	-	184,690,282
Mr. Tran Manh Thai	Vice General Director	Appointed on December 31, 2025	144,846,000	-
Ms. Nguyen Thu Trang	Permanent Vice General Director	Resigned on May 09, 2025	-	525,003,355
Mr. Nguyen Van Dol	Assistant General Director	Resigned on November 22, 2024	-	300,956,963
Mr. Le Pham Cong Hoang	Vice General Director	Resigned on November 22, 2024	363,818,000	8,886,400
Ms. Pham Thi Bich Nhu	Vice General Director	Resigned on November 22, 2024	-	266,875,402
<b>Total</b>			<b>1,715,453,184</b>	<b>3,289,651,989</b>

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

Name	Title		Current period	Previous period
Mr. Vu Quang Chinh	Chairman	Appointed on December 25, 2024	36,000,000	27,000,000
Ms. Nguyen Yen	Vice Chairman	Appointed on December 25, 2024	30,600,000	15,300,000
Ms. Pham Thi Van	Member	Appointed on December 25, 2024	27,000,000	13,500,000
Mr. Nguyen Hoang Tan	Member	Appointed on December 25, 2024	27,000,000	13,500,000
Mr. Tran Huy Hoang	Independent Member	Appointed on December 25, 2024	27,000,000	13,500,000
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	15,300,000	13,500,000
Ms. Le Thi Thuy Phuong	Independent Member	Resigned on December 25, 2024	-	13,500,000
Mr. Le Si Hai	Independent Member	Appointed on December 29, 2025	13,500,000	
<b>Total</b>			<b>176,400,000</b>	<b>143,100,000</b>

Other transactions		Current period	Previous period
Mr. Vu Quang Chinh			
	Other income	535,000	-
	Other expenses	-	-
Mr. Nguyen Hoang Tan			
	Advances	-	300,000,000
	Refund of advance	-	300,000,000
	Other income	8,765,000	999,999,998
	Other expenses	-	999,999,998
Mr. Le Pham Cong Hoang			
	Other expenses	50,442,000	-
Ms Le Thi Hang			
	Other expenses	23,400,000	-
Tu Thanh Phung			
	Other expenses	-	100,000,000
	Pay expenses	-	100,000,000
Huynh Thanh			
	Other expenses	-	80,000,000
	Pay expenses	-	80,000,000

## b. List of related parties:

Related parties	Relationship
Hung Hau Development Corporation	Parent company
Hung Hau Fishery Co., Ltd.	Subsidiaries
Happyfood Vietnam Limited Company	Subsidiaries
Hung Hau Foods JSC.	Member of the same corporation
Hung Hau &Co Corporation	Member of the same corporation
Hung Hau Distribution Co., Ltd.	Member of the same corporation
Hung Hau Heart Foundation	Member of the same corporation
Hung Hau Vegetable Co., Ltd.	Member of the same corporation
Hung Hau Petroleum Co., Ltd.	Member of the same corporation
Vietnam Seaproducts Joint Stock Corporation	Major shareholder
Heritage Start-Up Co., Ltd.	Major shareholder
Van Hien University	Major shareholder, Member of the same corporation
Vietnam Union Nut Company Limited	Member of the same corporation

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

	Current period	Previous period
<b>Hung Hau Development Corporation</b>		
Revenues from sales and services rendered	406,256,588	1,646,513,721
Collect money from sales	-	285,680,796
Soft borrowing	-	7,744,500,000
Repayment for soft borrowing	-	66,484,357,000
Loan	72,126,300,000	247,821,661,747
Recover of loan	217,659,423,520	98,520,420,227
Interest from loan receivables	8,154,055,220	6,426,864,400



**Hung Hau Foods JSC.**

Revenues from sales and services rendered	27,890,681,523	38,440,455,160
Collect money from sales	19,650,000,000	25,842,940,057
Purchases of goods and services	3,375,366,500	8,567,211,703
Payment for goods and services	3,086,610,427	20,602,894,774
Loan	-	28,016,000,000
Recover of loan	43,111,000,000	10,000,000,000
Lend money	43,800,000,000	3,300,000,000
Recover of lending	52,169,000,000	5,074,028,800
Collect of dividends	-	881,000,000
Interest from loan receivables	2,440,363,068	3,769,585,644

**Hung Hau & Co 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	43,757,599,188	26,096,532,610
Collect money from sales	25,247,713,703	22,727,799,903
Scholarship fund sponsorship	-	25,000,000
Lending	-	300,000,000
Recover of lending	-	300,000,000

**Hung Hau Distribution Co., Ltd.**

Revenues from sales and services rendered	-	1,115,394
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**Happyfood Vietnam Limited Company**

Revenues from sales and services rendered	-	27,587,643
Collect money from sales	4,080,026	25,714,611
Purchases of goods and services	18,415,957,501	1,595,085,800
Payment for goods and services	45,424,000,000	-
Collect money from supplier advances	6,800,000,000	-
Loan	-	53,240,500,000
Recover of loan	134,505,437,940	-
Lend money	-	550,000,000
Collection of lending money	50,000,000	500,000,000
Interest from loan receivables	-	2,363,074,899
Recover of interest from loan	6,744,184,007	-
Contributing capital	160,000,000,000	-

**Hung Hau Petroleum Co., Ltd.**

Revenues from sales and services rendered	-	63,538,075
Collect money from sales	-	68,621,118
Purchases of goods	16,478,586	45,854,939
Payment for goods and services	5,722,770	24,578,560

**Hung Hau Fishery Co., Ltd.**

Collect money from sales	33,124,014	-
Payment for goods and services	-	22,000,000

**Vietnam Union Nut Company Limited**

Purchases of goods and services	57,167,552	-
Lend money	4,580,000,000	-
Recover of lending	4,768,334,596	-
Soft borrowing	4,200,000,000	-
Repayment for soft borrowing	1,000,000,000	-

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

**38 Segment reporting****Segment reporting by geographical area**

The Company's operations are mainly distributed domestically and for export.

Details of net revenue from sales and rendering of services by geographical area based on customer location are as follows:

	Current period	Previous period
Export	319,252,892,033	250,537,435,754
Domestic	859,589,762,444	934,804,208,666
<b>Total</b>	<b>1,178,842,654,477</b>	<b>1,185,341,644,420</b>

**Segment reporting by business area**

The Company's main business activities are the production and processing of seafood and agricultural products; therefore, segment reporting are not presented.

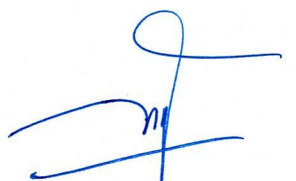
**39 The fair value of financial assets and liabilities**

The Company has not assessed fair value of its financial assets and liabilities as at the balance sheet date since there are no comprehensive guidance under Circular 210/2009/TT-BTC issued by the Ministry of Finance on 06 November 2009 ("Circular 210") and other relevant prevailing regulations to determine fair value of these financial assets and liabilities. While Circular 210 refers to the application of International Financial Reporting Standards ("IFRS") on presentation and disclosures of financial instruments, it did not adopt the equivalent guidance for the recognition and measurement of financial instruments, including application of fair value, in accordance with IFRS.

Ho Chi Minh City, April 14, 2026



Nguyen Thi My Dieu  
Prepared by



Lam Bich Ngoc  
Chief Accountant




Nguyen Hoang Tan  
General Director





