

HANOI – KINH BAC
AGRICULTURE AND FOOD JSC

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Số: 457/2025/ CV- HKB

V/v: Explanation of Profit Difference for Q3/2025
Compared with the Same Period of the Previous Year

Ha Noi, date 13 month 10 year 2025

Kính gửi:

- State Securities Commission
- Hanoi Stock Exchange
- Shareholders of the Company.

- Name of the issuer: Hanoi – Kinh Bac Agriculture and Food Joint Stock Company (HKB).
- Stock code: HKB
- Content of explanation: Profit after tax in Q3/2025 compared with the same period of the previous year.

Pursuant to Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding the disclosure of information on the securities market, HKB hereby provides the explanation for the fluctuation in business results in Q3/2025 compared with Q3/2024 as follows:

1. Combined financial statements:

- Profit after Corporate Income Tax in Q3/2024 (loss): **3.175.019.062 VND**
- Profit after Corporate Income Tax in Q3/2024 (loss): **3.526.984.508 VND**

2. Consolidated financial statements:

- Profit after Corporate Income Tax in Q3/2024 (loss): **14.647.647.178 VND**
- Profit after Corporate Income Tax in Q3/2024 (loss): **14.817.229.415 VND**

Reason:

HKB is currently undergoing a restructuring process and rearranging its credit facilities with banks; therefore, it has not yet secured sufficient short-term capital to serve production and business activities.

The business results on the consolidated financial statements for Q3/2025 include recognition of goodwill amounting to 11.290,244.907 VND.

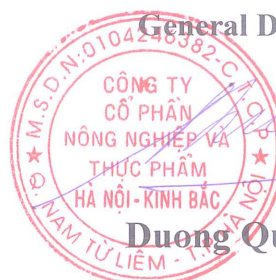
We respectfully submit this explanation to the State Securities Commission of Vietnam, the Hanoi Stock Exchange, and the Company's shareholders.

Sincerely!

Recipients:

- As above
- Disclosure
- Filing for the Board of Directors, Board of Management, and the Company's Office

HANOI – KINH BAC AGRICULTURE AND FOOD JSC



General Director

Duong Quang Lu