



CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc Lập - Tự Do - Hạnh Phúc

CÔNG TY CỔ PHẦN KHU CÔNG NGHIỆP HIỆP PHƯỚC

Khu B, đường số 1, Khu công nghiệp Hiệp Phước, Xã Hiệp Phước, Huyện Nhà Bè, TP. HCM, Việt Nam
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No: ~~222~~ 332/2025/CBTT-HIPC- TCKT

Ho Chi Minh City, August 12, 2025

DISCLOSURE OF INFORMATION

To: The State Securities Commission
Hanoi Stock Exchange

- Name of company: **HIEP PHUOC INDUSTRIAL PARK JOINT STOCK COMPANY (HIPC)**
- Stock symbol: **HPI**
- Address: Zone B, Road No. 1, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City.
- Telephone: 028 37800345 Fax: 028 37800341
- Website: <http://www.hiepphuoc.com/> Email: hiepphuocco@hiepphuoc.com
- Information Discloser: Mr. **Huynh Bao Duc** – General Director
- Telephone: 028 37800345
- **Content of information disclosure:**

Disclosure of the reviewed 2025 semi-annual Financial Statements and explanation of the difference in profit after-tax for the first six months of 2025 before and after review of 5% or more.

Unit: VND

Items	Figures before audit (1)	Figures after audit (2)	Difference (1)-(2)	Rate % (1)/ (2)
1. Total Revenue	56,080,726,256	59,371,062,147	3,290,335,891	106%
2. Total Expenses	41,796,897,471	43,153,008,121	1,356,110,650	127%
3. Profit Before Tax	14,283,828,785	16,218,054,026	1,937,225,241	114%
4. Corporate Income Tax	2,857,825,757	3,243,251,751	385,425,994	113%
5. Profit After Tax	11,426,003,028	12,974,802,276	1,548,799,248	114%



According to the reviewed 2025 semi-annual Financial Statements, the Company's profit after tax was 12.974 billion VND, an increase of 1.548 billion VND or 14% compared to the pre-review profit. HIPC would like to provide the following explanations:

1. Total revenue for the first six months after review reached 59.371 billion VND, an increase of 3.290 billion VND or 6% compared to the unaudited figures. Details are as follows:

- 1.1. Increases recorded:

- Reclassification of other income – reallocation of land rental reduction under Contract No. 00001296 dated 26/03/2025 for lot A1-1 (phase 1) with SIAM CITY CEMENT Co., Ltd. (VN) to other expenses: 1,933,914,464 VND.
- Adjustment of the reversal entry for accrued interest income – due to the reversal of certain foreign exchange contracts for which payment has not yet been received: 358,367,671 VND.
- Additional accrual of interest income from two foreign exchange contracts: 1,336,438,355 VND.
- Allocation of deferred revenue that had been carried over from 2024 and not yet recognized. The deferred rental revenue was fully allocated by 31/05/2025: 290,065,000 VND.

- 1.2. Decreases recorded:

- o Adjustment for revaluation of foreign currency deposits at banks as of 30/06/2025: 1,770,635 VND.
- o Reversal of provision – Hao Duong Tannery Joint Stock Company reclassified to administrative expenses: 626,678,964 VND.

2. Total expenses for the first six months after review amounted to 43.153 billion VND, an increase of 1.356 billion VND or 27% compared to the unaudited figures. Details are as follows:

- 2.1. Increases recorded:

- Reclassification of other income – reallocation of land rental reduction under Contract No. 00001296 dated 26/03/2025 for lot A1-1 (phase 1) with SIAM CITY CEMENT Co., Ltd. (VN) to other expenses: 1,933,914,464 VND.
- Additional personal income tax from BoD and BoS remuneration and severance allowances for employees: 67,525,150 VND.

- 2.2. Decreases recorded:

- Reversal of provision – Hao Duong Tannery Joint Stock Company reclassified to administrative expenses: 626,678,964 VND.
- Cancellation of entry for warehousing of water meter materials: 18,650,000 VND.

3. For the above reasons, the Company's reviewed profit after tax for the first half of 2025 reached 12.974 billion VND, an increase of 14% compared to the unaudited figure, equivalent to an increase of 1.548 billion VND.

Save as:

- As above;
- Save Admin, Finance and Accounting.


GENERAL DIRECTOR *uh*
[Signature]
Huynh Bao Duc





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Ho Chi Minh City, August 12, 2025

DISCLOSURE OF INFORMATION

To: The State Securities Commission

Hanoi Stock Exchange

- Name of company: **HIEP PHUOC INDUSTRIAL PARK JOINT STOCK COMPANY (HIPC)**
- Stock symbol: **HPI**
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- Information Discloser: Mr. **Huynh Bao Duc** – General Director
- Telephone: 028 37800345
- Content of information disclosure:

Disclosure of the Semi-annual Financial Statements reviewed for the six-month accounting period ended June 30, 2025 and explanation of the change in profit after-tax in this reporting period by 10% or more compared to the same period in 2024.

Unit: VND

No.	Items	From 01/01/2025 to 30/06/2025 (1)	From 01/01/2024 to 30/06/2024 (2)	Difference (1)-(2)	Rate % (1)/ (2)
1	Total Revenue	59,371,062,147	16,840,235,416	42,530,826,731	353%
2	Total Expenses	43,153,008,121	(12,611,396,786)	55,764,404,907	442%
3	Profit Before Tax	16,218,054,026	29,451,632,202	(13,233,578,176)	55%
4	Corporate Income Tax	3,243,251,750	-	-	
5	Profit After Tax	12,974,802,276	29,451,632,202	(16,476,829,926)	44%

According to the Semi-annual Financial Statements reviewed for the six-month

accounting period ended June 30, 2025, the Company's profit after-tax was 12.974 billion VND, a decrease of 16.476 billion VND compared to the same period in 2024. HIPC hereby provides the following explanation:

1. Total revenue increased by 42.53 billion VND, equivalent to a rise of 253% compared to the same period in 2024. Specifically:

Revenue from land re-leasing activities to 30/06/2025 increased by 42.673 billion VND, equivalent to a 107% decrease compared to the same period in 2024. However, in 2024, HIPC recorded a revenue deduction related to the liquidation of several land lease contracts totalling 44.911 billion VND.

Other revenue (from services such as clean water supply, wastewater treatment, dormitory rental for workers, etc.) increased by 4.647 billion VND, equivalent to an 12% rise. Financial income decreased 28% equivalent to a decrease of 4.886 billion VND. Other expenses increased 6% equivalent to an increase of 85 million VND.

2. Total expenses increased by 55.764 billion VND, equivalent to a 342% increase compared to the same period in 2024. Specifically:

Cost of land re-leasing increased by 59.06 billion VND, equivalent to a 104% rise compared to the same period last year. This increase was due to the reversal of cost of goods sold in 2024 as a result of the revenue deduction related to the liquidation of several land lease contracts.

Other cost of goods sold (including costs for clean water supply services, wastewater treatment, dormitory rental for workers, etc.) decreased by 14%, equivalent to a decrease of 4.429 billion VND compared to the same period in 2024.

Selling expenses, administrative expenses, and other expenses decreased by 0.686 billion VND, equivalent to a 5% reduction compared to the same period in 2024.

3. For the above reasons, the Company's profit before tax to 30/06/2025 was 16.218 billion VND, a decrease of 45% compared to the same period in 2024, equivalent to a reduction of 13.233 billion VND.

Save as:

- As above;
- Save Admin, Finance and Accounting.



General Director *Uch*

Nguyễn Bao Duc
Nguyễn Bao Duc