

HOANG HA JOINT STOCK COMPANY

No: 033.25/GT-HH

SOCIALIST REPUBLIC OF VIETNAM

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“Regarding explain the difference data for
separate and consolidated financial statements for
the first 6 months of 2025 before and after
financial audit”

Hung Yên, August 27, 2025

**To: + State Securities Commission of Vietnam
+ Hanoi Stock Exchange**

Hoang Ha Joint Stock Company respectfully sends its greetings to the State Securities Commission of Vietnam and the Hanoi Stock Exchange and extends our sincere gratitude for your attention and support during the past period.

Pursuant to separate and consolidated financial statements for the first 6 months of 2025 established by Hoang Ha Joint Stock Company and separate and consolidated financial statements for the first 6 months of 2025 reviewed by International Auditing Company Limited (iCPA). Hoang Ha Joint Stock Company would like to provide the difference data before and after financial audit as follows:

In the separate financial statements:

No	Content	Code	Before financial audit	After financial audit	The difference data	Cause
	Income statement					
	1.Sales and service revenue	01	12.091.323.438	12.037.928.438	(53.395.000)	Due to wrong date entry
	4. Costs of goods sold	11	20.960.545.044	20.896.288.186	(64.256.858)	Due to adjustment from account 642 to account 632 and reallocation of shared tax.
	7.Financial costs	22	540.018.416	546.962.860	6.944.444	Due to adjustment from cost price to
	9. Other expenses	26	4.602.300.163	4.474.565.460	(127.734.703)	Due to adjustment of accounts 632, 642
	12.Other costs	32	43.231.737.126	43.326.839.388	95.102.262	Due to adjustment of accounts 632 to
	17. Profits after enterprise income tax	60	(56.714.214.653)	(56.677.664.798)	36.549.855	Due to changes in data the above leads to this change.

in the consolidated financial statements:

No	Content	Code	Before financial audit	After financial audit	The difference data	Cause
I	Income statement					
	1.Sales and service revenue	01	12.091.323.438	12.037.928.438	(53.395.000)	Due to wrong date entry
	4. Costs of goods sold	11	20.960.545.044	20.896.288.186	(64.256.858)	Due to adjustment from account 642 to account 632 and reallocation of shared tax.
	7.Financial costs	22	409.178.184	416.122.628	6.944.444	Due to adjustment from cost price to
	9. Other expenses	26	4.733.122.327	4.605.387.624	(127.734.703)	Due to adjustment of accounts 632, 642
	12.Other costs	32	43.231.758.032	43.326.860.294	95.102.262	Due to adjustment of accounts 632 to
	17. Profits after enterprise income tax	60	(56.735.214.653)	(56.699.069.044)	36.549.855	Due to changes in data the above leads to this change.

The above is Hoang Ha Joint Stock Company's explanation of the change data in the separate and consolidated financial statements reviewed for the first 6 months of 2025 issued by International Auditing Company Limited (iCPA).

Recipients:

- As addressed.
- Office records.

HOANG HA JOINT STOCK COMPANY
General Director



Nguyen Huu Hoan