

**HOANG HA JOINT STOCK COMPANY**

No: 008.26/GT-HH

“Regarding explain the difference data for  
separate and consolidated financial statements in  
2025 before and after financial audit”

SOCIALIST REPUBLIC OF VIETNAM

**Independence - Freedom - Happiness***Hung Yên, March 27, 2026*

**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 in 2025 established by Hoang Ha Joint Stock Company and separate and consolidated financial statements in 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
I	Income statement				.	
	1.Sales and service revenue	01	22.274.521.317	22.279.586.729	5.065.412	Due to under- allocation of revenue
	4. Costs of goods sold	11	38.812.034.270	38.978.391.258	166.356.988	Due to adjustment from account 811 to account 632 and reallocation of shared tax
	6. Financial income	21	1.127.940.608	1.127.940.962	354	Due to entering the wrong arithmetic result
	9. Other expenses	26	7.803.845.375	7.805.619.404	1.774.029	Due to adjustment of accounts 632, 642
	11. Other income	31	5.035.650	90.004.874	84.969.224	Due to debt adjustments
	12. Other costs	32	43.468.394.180	43.330.678.384	(137.715.796)	Due to adjustment of accounts 632 to
	17. Profits after enterprise income tax	60	(67.471.306.183)	(67.411.686.414)	59.619.769	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
<b>I</b>	<b>Income statement</b>					
	1.Sales and service revenue	01	22.274.521.317	22.279.586.729	5.065.412	Due to under- allocation of revenue
	4. Costs of goods sold	11	38.812.034.270	38.978.391.258	166.356.988	Due to adjustment from account 811 to account 632 and reallocation of shared tax
	6. Financial income	21	1.127.945.012	1.127.945.366	354	Due to entering the wrong arithmetic result
	9. Other expenses	26	8.033.131.703	8.034.905.732	1.774.029	Due to adjustment of accounts 632, 642
	11. Other income	31	5.035.650	90.004.874	84.969.224	Due to debt adjustments
	12.Other costs	32	43.468.435.992	43.330.720.196	(137.715.796)	Due to adjustment of accounts 632 to
	17. Profits after enterprise income tax	60	(67.507.587.530)	(67.447.967.761)	59.619.769	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 in 2025 issued by International Auditing Company Limited (iCPA).

**Recipients:**

- As addressed.
- Office records.

**HOANG HA JOINT STOCK COMPANY**

**Chairman of the Board**

**Lưu Huy Hà**