

Number: 32/GSM-CBTT

*Ha Tinh, April 17, 2026*

**PERIODIC DISCLOSURE OF FINANCIAL REPORTS**

To: Hanoi Stock Exchange

In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information on the securities market, Huong Son Hydropower Joint Stock Company hereby discloses its financial statements for the first quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Name of organization:

- Stock ticker: GSM
- Address: Km70, National Highway 8A, Son Kim 1 Commune, Ha Tinh Province.
- Contact phone number/Tel: 0945.024.589
- Email: huongsonGSM@gmail.com Website: thuydienhuongson.vn

2. Content of the published information:

- Financial statements for Q1 2026

Separate financial statements (TCNY) (There are no subsidiaries and the superior accounting unit has subordinate units); ☒

Consolidated financial statements (including subsidiaries); ☐

Consolidated financial statements (TCNY has an accounting unit with its own accounting system). ☐

- Cases requiring explanation of the cause:

+ The auditing firm issued an opinion other than a fully unqualified opinion on the financial statements (for the financial statements audited in 2026):

Yes ☐

No



Explanatory document in case of a checkmark:

Yes ☐

No



+ The difference between pre- and post-audit profit in the reporting period is 5% or more, shifting from loss to profit or vice versa (for audited financial statements in 2025):

Yes ☐

No



Explanatory document in case of a checkmark:

Yes ☐

No



+ The after-tax profit in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

Yes ☐

No



Explanatory document in case of a checkmark:

Yes ☐

No



+ Net profit after tax in the reporting period shows a loss, shifting from a profit in the same period of the previous year to a loss in this period, or vice versa:

Yes ☐

No ☒

Explanatory document in case of a checkmark:

Yes ☐

No ☒

This information was published on the company's website on April 17, 2026, at the following link: <http://thuydienhuongson.vn/quan-he/>

We hereby declare that the information published above is true and accurate, and we assume full legal responsibility for its content.

***Attached documents:***

- Financial report for  
Q1/2026

**Organization representative**

**Legal representative**



**Pham Tien Dung**