

Appendix VI
EXTRAORDINARY INFORMATION DISCLOSURE

*(Issued with the Decision No. .../QĐ-SGDVN on ... of the CEO of Vietnam Exchange on the
Information Disclosure Regulation of Vietnam Exchange)*

**QUANG BINH IMPORT &
EXPORT JOINT STOCK
COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness
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No.: 03-04/2026/QBS-CBTT

Hai Phong, day 22 month 04 year 2026

EXTRAORDINARY INFORMATION DISCLOSURE

To: Vietnam Exchange
Hanoi Stock Exchange

1. Name of organization: Quang Binh Import And Export Joint Stock Company
- Stock code/ Broker code: QBS
 - Address: No 23 Lot 01 Zone 97 Bach Dang, Hong Bang Ward, Hai Phong city.
 - Tel.: 0225.626.3333 Fax: 0225.3533.679
 - E-mail: Info@quangbinhjsc.com.vn

2. Contents of disclosure:

A document explaining the reasons for the trading restrictions on the shares and the proposed solutions.

3. This information was published on the company's website on 22/4/2026, as in the link: <https://quangbinhjsc.com.vn/news/659-giai-trinh-nguyen-nhan-va-phuong-an-khac-phuc-tinh-trang-co-phieu-bi-han-che-giao-dich>

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Attached documents:

Document No.
02/T04/2026/PKT

Organization representative
Legal representative/ Person authorized to disclose information
(Signature, full name, position, and seal)



CHỦ TỊCH HĐQT

Trần Thị Yến Chi

Quang Binh Import & Export Joint
Stock Company
No: 02/T04/2026/PKT

Socialist Republic of Viet Nam
Independence –Freedom –Happiness
*****oOo*****

Hai Phong, April 22nd 2026

To: - State Securities Commission of Vietnam
- Ha Noi Stock Exchange

- Based on Law on Securities, Circular No. 155/2015/TT-BTC issued by the Ministry of Finance.

- Based on Regulation on Registration and Trading Management of Unlisted Securities issued together with Decision No. 34/QĐ-HĐTV dated November 16, 2022 of the Members' Council of Vietnam Exchange.

Quang Binh Import & Export Joint Stock Company (Stock code: QBS) hereby provides the following explanation of the causes and remedial measures regarding the trading-time restrictions imposed on its shares:

1. Explanation regarding the continued trading-restriction status: International Auditing and Valuation Company Limited declined to express an opinion on the 2025 financial statements.

As set out in Document No. 03/T3/2026/PKT dated 28 March 2026, Quang Binh Import & Export Joint Stock Company explained the reasons why International Auditing and Valuation Company Limited declined to express an opinion on the 2025 financial statements as follows:

- **Auditor's opinion:** At the date of issuance of the auditor's report on the financial statements for the year ended December 31st 2025, we had yet received confirmation letters for the following balances: Short-term Trade Receivables, Advances to suppliers and Short-term Trade Payables, amounting to approximately VND 524.9 billion, VND 128.8 billion and VND 7.3 billion, respectively. Alternative audit procedures performed did not provide sufficient appropriate evidence to enable us to assess the existence, completeness and valuation of these balances or to determine whether any adjustment to the short-term allowance for doubtful receivables of VND 417.3 billion was necessary. Reconciliation confirmations as at 1 January

2025 were also not obtained, and other audit procedures did not provide sufficient appropriate evidence to enable us to assess the existence, completeness and valuation of the aforementioned balances or to determine whether any adjustment to the short-term allowance for doubtful receivables of approximately VND 341.7 billion was necessary.

- **Explanation:** During the audit engagement at Quang Binh Import & Export Joint Stock Company, International Auditing and Valuation Company Limited has sent the confirmation letters for outstanding receivable and payable balances of Our company as at December 31st 2025. However, as of the date of issuance of this auditor's report, a number of customers had not returned confirmation responses to the auditors. International Auditing and Valuation Company Limited also sent a letter requesting our assistance in contacting customers and suppliers to verify outstanding debts that had not yet been reconciled. We have contacted the partners involved in reconciling the outstanding balances as at December 31st 2025. However, most partners have not yet responded with the information requested. Therefore, as of the date of this audit report, International Auditing and Valuation Company Limited and Quang Binh Import & Export Joint Stock Company have not yet collected and reconciled the following accounts receivable and accounts payable: Short-term Trade Receivable, Advances to suppliers and Short-term Trade Payables as at December 31st 2025, amounting to approximately VND 524,9 billion; VND 128,8 billion; and VND 7,3 billion, respectively.

- **Emphasis of Matter:** In 2025, Company incurred a loss of VND 78 billion. As at December 31st 2025, the Company's accumulated losses amounted to approximately VND 480 billion, representing 69% of equity. At the date of issuance of this report, the Company is subject to enforcement measures relating to tax invoices due to unmet tax obligations. These matters give rise to significant uncertainties that cast substantial doubt on the Company's ability to continue as a going concern. The financial statements have been prepared on a going concern basis.

- **Explanation for Emphasis of Matter:** During 2025 the Company implemented business restructuring measures and recovered funds to settle overdue payables to suppliers. The Company also recognised an additional provision for doubtful debts of VND 75,66 billion. Management is actively engaging with counterparties to accelerate collection of overdue customer receivables to meet obligations to the State budget, and is evaluating investments and initiatives to expand profitable business

activities. Accordingly, management has prepared the financial statements for the year ended December 31st 2025 on a going concern basis.

2. Remediation report to address the trading-time restriction on the Company's securities

The QBS shares are subject to trading-time restrictions because accumulated losses as at December 31st 2025 amounted to VND 480.078 billion. The cumulative undistributed profit (loss) as at December 31st 2025 is presented as follows:

No.	Item	As at January 1 st 2025	As at December 31 st 2025
1	Accumulated undistributed profit (loss) after tax	(401.713.233.781)	(480.078.342.417)

During the period, the Company implemented business restructuring measures and intensified collection of Trade Receivables to repay overdue principal and interest to banks and suppliers.

The Company has been reinforcing core and traditional business activities while pursuing new investment and business-expansion opportunities. In addition, the Company is identifying potential new customers with the expectation that 2026 will deliver improved operating performance, a reduction in accumulated losses, and eventual removal of the trading-time restrictions on its shares.

The foregoing constitutes the Company's full explanation and remedial plan regarding the trading-time restriction imposed on the shares of Quang Binh Import-Export Joint Stock Company. We certify that the information disclosed herein is true and correct and that we accept full legal responsibility for the content of this disclosure.

Best regards.

Recipients:

- Submitted to
- Records Department

Quang Binh Import & Export Joint Stock Company



CHỦ TỊCH HĐQT

Trần Thị Yến Chi