

Số: 94/2026/CBTT-HHC
No: 94/2026/CBTT-HHC

Hà Nội, ngày 30 tháng 07 năm 2026
Hanoi, 30 July 2026

**CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS**

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội
To Hanoi Stock Exchange

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Bánh kẹo Hải Hà thực hiện công bố thông tin báo cáo tài chính (BCTC) quý II năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 issued by the Ministry of Finance on information disclosure in the securities market, Hai Ha Confectionery Joint Stock Company discloses the financial statements for Q2 2026 to the Hanoi Stock Exchange as follows:

1. Tên tổ chức: CÔNG TY CỔ PHẦN BÁNH KẸO HẢI HÀ

Organization information:

- Mã chứng khoán: HHC
Stock code: HHC
- Địa chỉ trụ sở chính: 25-27 đường Trương Định, phường Tương Mai, thành phố Hà Nội.
Address: 25 – 27 Truong Dinh Street, Tuong Mai Ward, Hanoi City
- Điện thoại/Tel: 024 3863 2956 Fax: 024 3863 8730
- Email: Website: <http://www.haihaco.com.vn/>

2. Nội dung công bố/Content of disclosed information:

- BCTC quý II/2026:

Q2/2026 financial statements

☐ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc);

Separate FS (the listed company applicable if the Company has no subsidiaries the Company has no subsidiaries);

☐ BCTC hợp nhất (TCNY có công ty con);

Consolidated FS (the listed company has subsidiaries);

☒ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng);

Combined FS (applicable if the Company has dependent accounting units);



- Các trường hợp thuộc diện phải giải trình nguyên nhân:

Cases requiring explanation

- + Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được soát xét/được kiểm toán):

The auditor issues a qualified, adverse or disclaimer opinion for the FS (for the FS that have been reviewed/ audited...)

☐ Có/Yes

☐

Không/No

Văn bản giải trình trong trường hợp tích có:

Explanation document in case of ticked Yes

☐ Có/Yes

☐

Không/No

- + Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán trong năm 2024):

Profit after tax in the reporting period differs by 5% or more before and after audit, changing from loss to profit or vice versa (for audited financial statements):

☐ Có/Yes

☐

Không/No

Văn bản giải trình trong trường hợp tích có:

Explanation document in case of ticked Yes

☐ Có/Yes

☐

Không/No

- + Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước:

Profit after tax (PAT) in the reporting period of the reporting period changes by 10% or more compared to the same period last year

☒ Có/Yes

☐

Không/No

Văn bản giải trình trong trường hợp tích có:

Explanation document in case of ticked Yes

☒ Có/Yes

☐

Không/No

- + Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở kỳ báo cáo cùng kỳ năm trước sang lỗ ở kỳ này và ngược lại:

Profit after tax in the reporting period is a loss, changing from profit in the same period last year to a loss in this period or vice versa:

☐ Có/Yes

☒

Không/No

Văn bản giải trình trong trường hợp tích có:

Explanation document in case of ticked Yes

☐ Có/Yes

☒

Không/No

Thông tin này được công bố trên trang thông tin điện tử của công ty vào ngày 30/07/2026 tại đường dẫn <https://www.haihaco.com.vn/vi/bao-cao-tai-chinh>

This information was published on the Company's website on July 30, 2026 at:

<https://www.haihaco.com.vn/vi/bao-cao-tai-chinh>

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên trong quý II/2026:

Report on transactions valued at 35% or more of total assets:

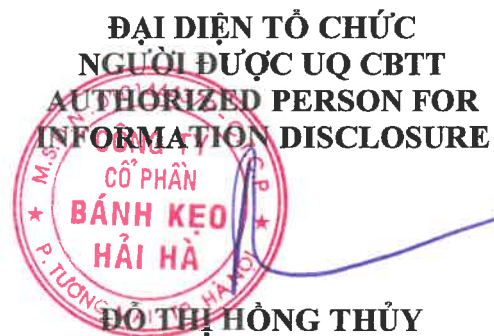
- Nội dung giao dịch/*Transaction content*: Không phát sinh / *None*
- Tỷ trọng giá trị giao dịch/tổng giá trị tài sản của doanh nghiệp (%) căn cứ trên báo cáo tài chính năm gần nhất: Không phát sinh

The proportion of transaction value/total asset value of the enterprise (%) based on the most recent financial statements: None

- Ngày hoàn thành giao dịch/*Transaction completion date*: Không phát sinh / *Not applicable*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

We hereby certify that the disclosed information above is true and take full responsibility before the law for the content of the disclosed information



STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Currency: VND)

Item	Code	Note	30/06/2026	01/01/2026
ASSETS				
A - CURRENT ASSETS	100		547.755.347.902	594.591.767.583
I. Cash and cash equivalents	110		3.506.010.093	57.544.668.509
1. Cash	111	VI.1	3.506.010.093	57.544.668.509
III. Short-term receivables	130		490.299.045.135	477.045.768.769
1 Short-term trade receivables from customers	131	VI.2	96.212.257.540	175.492.157.622
2 Short-term advances to suppliers	132		1.936.049.945	935.840.493
3 Other short-term receivables	136	VI.3a	395.381.632.585	303.845.811.038
4 Provision for doubtful short-term receivables	137		(3.231.048.925)	(3.231.048.925)
5 Shortage of assets awaiting resolution	139		153.990	3.008.541
IV. Inventories	140		49.575.722.590	52.187.467.906
1 Inventories	141	VI.4	49.575.722.590	52.187.467.906
VI. Other current assets	160		4.374.570.084	7.813.862.399
1 Short-term prepaid expenses	161	VI.5a	799.228.913	1.284.045.696
2 Value added tax deductibles	162		42.414.696	37.429.104
3 Taxes and Other Receivables from State Budget	163	VI.7.b	3.532.926.475	6.492.387.599
B - NON-CURRENT ASSETS	200		289.074.537.033	389.628.273.764
I. Long-term receivables	210		121.340.226.976	211.340.226.976
1 Other long-term receivables	215	VI.3b	121.340.226.976	211.340.226.976
II. Fixed assets	220		117.312.909.740	126.432.930.952
1 Tangible fixed assets	221	VI.14	116.535.733.490	125.381.723.962
Cost	222		420.860.705.299	420.765.805.299
Accumulated depreciation (*)	223		(304.324.971.809)	(295.384.081.337)
2 Intangible fixed assets	227	VI.15	777.176.250	1.051.206.990
Cost	228		2.476.266.580	2.476.266.580
Accumulated amortization	229		(1.699.090.330)	(1.425.059.590)
V. Long-term work in progress	250		486.243.651	-
1 Construction in progress	252	VI.6	486.243.651	-
VII. Other non-current assets	270		49.935.156.666	51.855.115.836
1 Long-term prepaid expenses	271	VI.5.b	49.935.156.666	51.855.115.836
TOTAL ASSETS	280		836.829.884.935	984.220.041.347



STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Currency: VND)

Item	Code	Note	30/06/2026	01/01/2026
LIABILITIES AND LIABILITIES			-	-
C - LIABILITIES	300		155.169.194.734	319.525.278.064
I. Current liabilities	310		153.200.081.869	317.583.165.199
1 Short-term trade accounts payable	311	VI.6	11.420.850.891	48.677.520.657
2 Short-term advance from customers	312		8.638.074.847	7.782.026.584
3 Short-term Taxes and amounts payable to State Budget	314	VI.7.a	5.200.194.886	11.042.261.795
4 Payables to employees	315		4.770.729.025	20.842.622.162
5 Short-term accrued expenses	316	VI.8	7.486.207.991	38.360.155.762
6 Short-term unearned revenue	319	VI.10	3.212.658.091	3.371.974.672
7 Other short-term payables	320	VI.9.a	22.147.248.994	21.628.604.494
8 Short-term borrowings and finance lease liabilities	321	VI.11	82.607.847.118	157.249.616.067
9 Bonus and welfare fund	323		7.716.270.026	8.628.383.006
II. Long-term liabilities	330		1.969.112.865	1.942.112.865
1 Other long-term payables	338	VI.9.b	1.969.112.865	1.942.112.865
D - EQUITY	400		681.660.690.201	664.694.763.283
1 Owners' contributed capital	411		164.250.000.000	164.250.000.000
Ordinary shares with voting rights	411a		164.250.000.000	164.250.000.000
2 Share premium	412		33.502.910.000	33.502.910.000
3 Other equity	414		3.656.202.300	3.656.202.300
4 Development and investment fund	418		413.175.543.518	413.175.543.518
5 Retained earnings	420		67.076.034.383	50.110.107.465
Accumulated retained earnings up to the end of the previous period	420a		50.110.107.465	2.801.785.026
Retained earnings for the current period	420b		16.965.926.918	47.308.322.439
TOTAL LIABILITIES AND EQUITY	440		836.829.884.935	984.220.041.347

Preparer



Truong Thi Ha Van

Chief Accountant



Cao Thi Ngoc Lan



HAIHA CONFECTIONERY JOINT STOCK COMPANY

25-27 Truong Dinh Street, Tuong Mai Ward, Hanoi City

Form B 02 – DN

 (Issued under Circular No. 99/2025/TT-BTC
dated October 27, 2025 of the Ministry of Finance)

INCOME STATEMENT
Quarter II 2026

(Currency: VND)

No	Target	Code	Explan- ation	This quarter		Accumulated from the beginning of the year to the end of this quarter	
				This year	Last year	This year	Last year
1	Revenue from goods sold and services rendered	01	VII.1	121.590.311.377	126.613.292.114	345.806.512.459	296.707.626.087
2	Deductions	02	VII.2	34.895.765.365	9.391.846.476	91.011.015.491	15.482.421.733
3	Net revenue from goods sold and services rendered	10		86.694.546.012	117.221.445.638	254.795.496.968	281.225.204.354
4	Cost of goods sold and services rendered	11	VII.3	76.999.333.490	94.078.483.068	206.278.317.374	221.313.409.244
5	Gross profit from goods sold and services rendered	20		9.695.212.522	23.142.962.570	48.517.179.594	59.911.795.110
6	Financial income	21	VII.4	10.419.566.482	11.436.178.226	21.069.179.962	22.551.196.968
7	Financial expenses	22	VII.5	3.115.107.755	3.001.334.461	6.511.395.399	6.004.345.395
	- Of which: Loan interest charged	23		3.100.985.193	2.984.651.824	6.489.650.812	5.893.231.364
8	Selling expenses	25	VII.8	8.325.693.358	21.075.562.262	21.332.875.607	42.317.839.992
9	General and administration expenses	26	VII.9	10.214.885.899	9.730.137.249	19.531.194.973	21.500.349.310
10	Operating profit	30		(1.540.908.008)	772.106.824	22.210.893.577	12.640.457.381
11	Other income	31	VII.6	888.095	341	977.232	73.471
12	Other expenses	32	VII.7	136.722.720	44.479.836	495.565.746	374.770.811
13	Profit from other activities	40		(135.834.625)	(44.479.495)	(494.588.514)	(374.697.340)
14	Accounting profit before tax	50		(1.676.742.633)	727.627.329	21.716.305.063	12.265.760.041
15	Current corporate income tax expense	51	VII.10	0	153.823.158	4.750.378.145	2.519.375.575
16	Deferred Tax Expense	52		0	0	0	0
17	Net profit after corporate income tax	60		(1.676.742.633)	573.804.171	16.965.926.918	9.746.384.466
18	Earning per share	70		(102)	35	1.033	593

Preparer



Truong Thi Ha Van

Chief Accountant



Cao Thi Ngoc Lan



CASH FLOW STATEMENT

(Indirect method)

Quarter II 2026

(Currency: VND)

	Target	Code	Accumulated from the beginning of the year to the end of this quarter	
			This year	Last year
I	Cash flow from operating activities			
1	Profit for the quarter	01	21.716.305.063	12.265.760.041
2	Adjustment for		-	-
	- Depreciation and amortization of fixed assets	02	9.214.921.212	8.900.010.017
	- Foreign exchange loss (gain) upon revaluation of monetary items denominated in foreign currency	04	(38.597.220)	(316.738.654)
	- (Gain)/Loss from investing activities	05	(21.069.179.962)	(21.870.749.726)
	- Interest expenses	06	6.489.650.812	5.893.231.364
3	Operating profit before movements in working capital	08	16.313.099.905	4.871.513.042
	- Increase, decrease in receivables	09	81.251.669.028	19.483.360.293
	- Increase, decrease in inventory	10	2.611.745.316	(8.205.512.533)
	- Increase, decrease in payables (exclude interest expenses, CIT)	11	(241.782.534.736)	(39.844.371.863)
	- Increase, decrease in prepayments and others	12	2.404.775.953	(1.968.090.310)
	- Interest paid	14	-	(5.932.711.181)
	- Corporate income tax paid	15	(7.543.233.520)	(8.528.644.695)
	- Other cash outflows	17	(912.112.980)	(1.381.412.295)
	Net cash from operating activities	20	(147.656.591.034)	(41.505.869.542)
II	Cash flow from investing activities			
1	Acquisition of fixed assets and other long-term assets	21	(581.143.651)	(9.543.903.562)
2	Money spent on investment in other entities	25	(110.800.000.000)	-
3	Proceeds from capital investment in other entities	26	109.000.000.000	-
4	Interest earned, dividend and profit received	27	21.318.710.100	17.107.624.111
	Net cash from investing activities	30	18.937.566.449	7.563.720.549
III	Cash flow from financing activities			
1	Proceeds from borrowings	33	262.899.180.328	269.526.974.486
2	Repayments of borrowings	34	(188.257.411.379)	(284.422.090.675)
	Net cash from financing activities	40	74.641.768.949	(14.895.116.189)
	Net cash flow during the period	50	(54.077.255.636)	(48.837.265.182)
	Cash and cash equivalents at the beginning of year	60	57.544.668.509	64.834.713.056
	Effect of changes in foreign exchange rates	61	38.597.220	79.822.024
	Cash and cash equivalents at the end of quarter	70	3.506.018.093	16.077.269.898

Preparer

Chief Accountant

Trương Thị Hà Vân

Cao Thị Ngọc Lan



NOTES TO FINANCIAL STATEMENTS
QUARTER II 2026

I Business operations characteristics

- 1 Form of capital ownership :
Capital contributed by shareholders
- 2 Business field:
Manufacturing and trading of various types of confectionery and trading of supplies for the confectionery industry.
- 3 Business industry
- Manufacturing and trading of food and beverages such as cakes, candies, sugar, milk, coffee, non-alcoholic drinks, mineral water, etc.;
- Wholesale of machinery, equipment and other machine parts;
- Investing in the construction and leasing of offices, residential buildings, and shopping centers.
- 4 Typical production and business cycle:
The company's normal production and business cycle is carried out within a period of no more than 12 months.
- 5 The characteristics of a business's operations during the fiscal year affect its financial statements.
- 6 Business structure: The company has the following branches and dependent factories:
- Ho Chi Minh City Branch;
- Danang Branch;
- Hai Ha Confectionery Joint Stock Company Branch - Hai Ha Confectionery Factory I (in Phu Tho province);
- Hai Ha Confectionery Joint Stock Company Branch - Hai Ha Confectionery Factory II (in Nam Dinh province).
- Hai Ha Confectionery Joint Stock Company Branch - Hai Ha Confectionery Factory VSIP Bac Ninh
- 7 Number of employees at the end of the fiscal year: 583 people
- 8 The comparative figures are those from the financial statements for the fiscal year ended December 31, 2025, and the same period of the previous year.
- 9 Provide explanations of other information in the financial statements in accordance with relevant legal regulations such as corporate law, securities law, etc.

II Accounting period, currency used in accounting

- 1 Accounting period: Starts from January 1 and ends on December 31 of the calendar year.
- 2 Currency used in accounting: Vietnamese Dong

III Applicable accounting standards and regimes

- 1 Applicable accounting regime: Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Minister of Finance and other current guiding and supplementary documents on accounting in Vietnam.
- 2 Statement on Compliance with Accounting Standards and Accounting Regulations
The accompanying financial statements are presented in Vietnamese Dong (VND), at historical cost, and in accordance with Vietnamese Accounting Standards and the Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Minister of Finance.

IV

- 1 Principles for converting financial statements prepared in foreign currency to Vietnamese Dong (in cases where the accounting currency differs from Vietnamese Dong); Impacts (if any) of converting financial statements from foreign currency to Vietnamese Dong.
- 2 Types of exchange rates applied in accounting:
The buying and selling exchange rates at the time of foreign exchange transactions at the Vietnam Foreign Trade Commercial Bank, Thanh Cong branch, are based on the current exchange rates.
- 3 Principles of Inventory Recognition
- Inventory valuation principle: At original cost
- Inventory valuation method: First In-First Out
- Inventory accounting method: Perpetual declaration
- Provision for inventory depreciation: No
- 4 Principles
- Principle of recording fixed assets HH are presented at original cost minus accumulated depreciation.
- The original cost of self-made or self-constructed tangible fixed assets includes construction costs, actual production costs incurred plus installation and testing costs..
- Fixed asset depreciation is calculated using the straight-line method based on the estimated useful life of the asset in accordance with the depreciation framework prescribed in Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance.;
Some fixed assets belonging to the machinery, equipment and means of transport groups are calculated using the adjusted decreasing balance method. The specific depreciation periods of fixed assets are as follows..

- Factory, architecture	05 – 30
- Machinery and equipment	03 – 12

- Means of transport 05 - 10
- Management equipment and tools 03 - 07
- Intangible fixed assets and depreciation:
Intangible fixed assets are presented at their original cost less accumulated depreciation, representing the value of management and accounting software programs. These software programs are depreciated using the straight-line method over a period of three years.
- 5 Deferred income tax accounting principles:
Deferred income tax is calculated on the differences between the carrying amount and the tax base of assets or liabilities in the financial statements and is recorded under the balance sheet method..

Deferred tax liabilities should be recognized for all temporary differences while deferred tax assets are recognized only to the extent that it is probable that future taxable profits will be available against which the temporary differences can be used.
- 6 Accounting principles for long-term prepaid expenses include:
- Prepaid expenses for land rental at Tan Tao Industrial Park and VSIP Industrial Park - Bac Ninh, warehouse rental expenses, store rental expenses and other long-term prepaid expenses.
- Other long-term expenses: Tools, supplies and other expenses are considered to be capable of providing future economic benefits to the Company for a period of one year or more..
These costs are capitalized as long-term prepayments and are allocated to the Income Statement using the straight-line method over 02 years in accordance with current accounting regulations..
- 7 Principle
- Record owner's capital, equity surplus, and other owner's capital according to reality
- Principles of recording exchange rate differences:
Buying and selling exchange rates at the time of foreign currency transaction of Joint Stock Commercial Bank for Foreign Trade of Vietnam, Thanh Cong branch with the current exchange rate.
- Principle of recording undistributed profits according to reality
- 8 Principles and methods of revenue recognition
- Sales revenue: Sales revenue is recognized upon delivery and transfer of ownership to the buyer
- Revenue from rendering of services: Revenue from rendering of services is recognized when there is evidence of the percentage of services provided completed at the end of the accounting period..
- Financial activity revenue: Interest on deposits is recorded based on the balance of deposit accounts and the interest rate applied according to the bank's notice .
- Other income. From liquidation and sale of assets....
- 9 Accounting principles for revenue deductions:
Revenue deductions include: Trade discounts and sales returns
- 10 Principles of accounting for cost of goods sold:
Reflects the cost of goods sold during the period..
- 11 Principles of financial cost accounting:
Reflects financial expenses or losses related to financial investment activities.
- 12 Principles of accounting for sales costs and business management costs:
Reflects actual costs incurred in the process of selling products, goods, services and general management costs of the business..
- 13 Principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses:
Determination of the Company's income tax is based on current tax regulations.
- 14 Other accounting principles and practices: None

V Additional information on items presented in the Statement of Financial Position

		<i>Đơn vị tính: VND</i>
	End of quarter	Beginning of the year
1 Cash and cash equivalents		
Cash on hand	13.801.495	35.498.895
Cash in bank	3.492.208.598	57.509.169.614
Cash equivalents		
Total	3.506.010.093	57.544.668.509
2 Financial investments	Cuối quý	Đầu năm
3 Short-term receivables from customers	End of quarter	Beginning of the year
a Short-term accounts receivable	96.212.257.540	175.492.157.622
IMPACT CO., LTD (SHINE WIN TRADING)	354.673.844	1.178.137.216
ACI Vietnam Joint Stock Company	10.000.000.000	10.000.000.000
TAMBA Production and Service Company Limited	-	419.785.008
Mesa Service and Trading Company Limited Branch	69.976.344.859	84.062.027.419
HANOI BRANCH - WINCOMMERCE GENERAL TRADING AND SERVICES JOINT STOCK COMPANY	5.608.554.724	60.770.879.435
Other entities	10.272.684.113	19.061.328.544
b Long-term accounts receivable		

Total		96.212.257.540	175.492.157.622
4 Other Receivables	End of quarter	Beginning of the year	
a Short-term	395.381.632.585	303.845.811.038	
Advance payments	216.764.981	300.356.004	
Mesa Service and Trading Co., Ltd.	195.000.000.000	195.000.000.000	
Quang Anh Quang Tri Joint Stock Company	89.500.000.000	89.500.000.000	
Phuong Mai Joint Stock Company	91.800.000.000		
Profit from investment cooperation	18.741.144.520	18.990.674.658	
Social insurance receivables			
Trade union fee receivables			
Other receivables	123.723.084	54.780.376	
b Long-term	121.340.226.976	211.340.226.976	
Mesa Service and Trading Co., Ltd.	50.000.000.000	50.000.000.000	
AMBER FINANCE CO., LTD.	-	90.000.000.000	
PHUONG MAI JOINT STOCK COMPANY	71.000.000.000	71.000.000.000	
Long-term deposits and collateral	340.226.976	340.226.976	
Total	516.721.859.561	515.186.038.014	
5 Assets awaiting processing (Details of each type of missing asset)	End of quarter	Beginning of the year	
a) Cash:	Quantity Value	Quantity Value	
b) Inventory:			
c) Fixed assets:			
d) Other assets			
Total	153.990	3.008.541	
	153.990	3.008.541	
6 Inventory	End of quarter	Beginning of the year	
	Original price Reserve	Original price Reserve	
Goods in transit	-	1.250.684.270	
Raw materials	39.300.512.767	41.503.670.489	
Tools and equipment	146.056.280	88.798.259	
Work in progress	-		
Finished goods	9.800.052.859	9.252.736.495	
Products	329.100.684	91.578.393	
Total	49.575.722.590	52.187.467.906	
7 Prepaid expenses	End of quarter	Beginning of the year	
a Short-term	799.228.913	1.284.045.696	
b Long-term	49.935.156.666	51.855.115.836	
Total	50.734.385.579	53.139.161.532	
8 Short-term payables to suppliers	End of quarter	Beginning of the year	
a Short-term payables to suppliers			
MESA SERVICE & TRADING CO., LTD.	2.113.440.677	2.098.696.323	
MESA SERVICE & TRADING CO., LTD. BRANCH	4.540.387.195	39.073.285.990	
Payables to other parties	4.767.023.019	7.505.538.344	
Total	11.420.850.891	48.677.520.657	
9 Taxes and other payments due to the government	End of quarter	Beginning of the year	
a Payable			
VAT	557.362.042	3.538.296.059	
Corporate income tax	4.592.981.902	7.385.837.277	
Personal income tax	47.650.982	115.928.498	
Other fees, charges and payments	2.199.960	2.199.960	
Total	5.200.194.886	11.042.261.794	
b Taxes due:			
Domestic VAT	-		
Import VAT	7.560.322	7.560.322	
Export and import taxes	-		
Land and property tax and land rent	3.525.366.153	6.484.827.277	
Corporate income tax			
Total	3.532.926.475	6.492.387.599	

10 Short-term expenses	End of quarter	Beginning of the year
<i>a</i> Short-term		
Interest expense	385.918.657	499.643.076
Shipping cost	-	599.881.198
Accrual of selling expenses	241.959.374	5.442.955.836
Accrual of trade discounts	-	30.276.902.818
Other payable expenses	6.858.329.960	1.540.772.834
Total	7.486.207.991	38.360.155.762
11 Other payables	End of quarter	Beginning of the year
<i>a</i> Short-term	22.147.248.994	21.628.604.494
Union fees, social insurance, health insurance, unemployment insurance	5.502.201.449	4.905.448.507
Short-term deposits and collateral received	106.000.000	106.000.000
Dividend payables	16.439.464.382	16.436.912.750
Other payables and accruals	99.583.163	180.243.237
<i>b</i> Long-term	1.969.112.865	1.942.112.865
Long-term deposits and collateral received	1.969.112.865	1.942.112.865
Total	24.116.361.859	23.570.717.359
12 Short-term unearned revenue	End of quarter	Beginning of the year
<i>a</i> Short-term		
Received revenue	3.212.658.091	3.371.974.672
Total	3.212.658.091	3.371.974.672
13 Short-term loans and financial leases	End of quarter	Beginning of the year
<i>a</i> Short-term loan		
Bank loan	82.605.847.118	157.247.616.067
Borrow from other sources	2.000.000	2.000.000
Total	82.607.847.118	157.249.616.067

increase or decrease in tangible fixed assets

Item	Buildings and structures	Machinery and equipment	Transportation Vehicles	Management device	Total
beginning of Quarter Balance	153,774,308.578	242,864,451.188	22,413,392.873	1,713,652.660	420,765,805.299
Purchasing	-	94,900,000	-	-	94,900,000
Liquidation, disposal	-	-	-	-	-
end of quarter balance	153,774,308.578	242,959,351.188	22,413,392.873	1,713,652.660	420,860,705.299
accumulated depreciation					
beginning of Quarter Balance	87,651,682.825	188,686,261.413	18,187,097.944	859,039.155	295,384,081.337
Depreciation	2,453,578.824	5,654,769.233	575,906.634	256,635.781	8,940,890.472
Liquidation, disposal	-	-	-	-	-
end of quarter balance	90,105,261.649	194,341,030.646	18,763,004.578	1,115,674.936	304,324,971.809
book value					
at beginning of the quarter	66,122,625.753	54,178,189.775	4,226,294.929	854,613.505	125,381,723.962
at end of the quarter	63,669,046.929	48,618,320.542	3,650,388.295	597,977.724	116,535,733.490
Original cost of fixed assets at the end of the quarter has been fully depreciated but is still in use.	48,009,652.325	108,510,480.714	12,818,208.901	128,082.728	169,466,424.668

15 - Increase or decrease of intangible fixed assets

Item	Land use rights	Computer software	Brand of goods	Total
Cost				
Beginning of Quarter Balance	-	2.476.266.580	-	2.476.266.580
· Purchasing				-
· Liquidation, disposal				-
End of quarter balance	-	2.476.266.580	-	2.476.266.580
Accumulated depreciation				
Beginning of Quarter Balance	-	1.425.059.590	-	1.425.059.590
· Depreciation	-	274.030.740	-	274.030.740
· Liquidation, disposal				-
End of quarter balance	-	1.699.090.330	-	1.699.090.330
Net book value				
· At the beginning of the quarter	-	1.051.206.990	-	1.051.206.990
· At the end of the quarter	-	777.176.250	-	777.176.250

The original cost of fixed assets at the end of the quarter has been fully depreciated but is still in use.

196.200.000

16. Owner's equity

a. Equity Fluctuation Reconciliation Table

Target	Owner's equity	Share premium	Other legal capital	Investment and development fund	Undistributed earnings	Total
As at 01/01/2025	164,250,000.000	33,502,910.000	3,656,202.300	392,785,590.599	47,053,441.726	641,248,144.625
- Capital increase during the period	-	-	-	-	-	-
- Profit for the period	-	-	-	-	47,308,322.439	47,308,322.439
- Profit distribution	-	-	-	44,251,656.700	(44,251,656.700)	-
- Other discounts	-	-	-	(23,861,703.781)	-	(23,861,703.781)
As at 01/01/2026	164,250,000.000	33,502,910.000	3,656,202.300	413,175,543.518	50,110,107.465	664,694,763.283
- Capital increase during the period	-	-	-	-	-	-
- Profit for the period	-	-	-	-	16,965,926.918	16,965,926.918
As at 30/06/2026	164,250,000.000	33,502,910.000	3,656,202.300	413,175,543.518	67,076,034.383	681,660,690.201

VII Additional information for items presented in the income statement

	This quarter this year	this quarter last year
1 Revenue from goods sold and services rendered	121.590.311.377	126.613.292.114
Revenue from finished goods	115.836.377.562	121.366.423.496
Revenue from services	5.739.350.449	5.168.321.870
Other revenue	14.583.366	78.546.748
2 Deductions	34.895.765.365	9.391.846.476
- Sales discount	29.887.390.098	8.185.162.356
- Sales return	5.008.375.267	1.206.684.120
3 Cost of goods sold and services rendered	76.999.333.490	94.078.483.068
Cost of good sold	76.999.333.490	94.078.483.068
4 Financial income	10.419.566.482	11.436.178.226
Interest on deposits, Investment cooperation income	10.379.713.982	10.906.394.611
Gain on foreign exchange difference	39.852.500	213.044.961
Unrealized exchange rate gain	-	316.738.654
5 Financial expense	3.115.107.755	3.001.334.461
Interest expense, Investment cooperation expense	3.100.985.193	2.984.651.824
Realized exchange loss	14.122.562	16.682.637
Other financial costs	-	-
6 Other income	888.095	341
Fine received	-	-
Other	888.095	341
7 Other expense	136.722.720	44.479.836
Penalties	-	12.380.436
Other	136.722.720	32.099.400

8 Selling expenses	8.325.693.358	21.075.562.262
Material, package expense	454.936.117	360.590.712
Staff expenses	3.853.091.572	14.787.459.514
Depreciation expense	271.093.134	183.968.147
Outsourced expense	2.971.595.511	5.372.039.837
Other expenses	774.977.024	371.504.052
9 General and administration expenses	10.214.885.899	9.730.137.249
Material expense for administration	149.554.329	338.402.765
Staff expenses	3.351.963.938	3.118.625.631
Fixed asset depreciation costs	191.514.852	248.146.336
Tax, fee	1.862.590.887	1.694.945.437
Outsourced expense	4.494.261.893	4.330.017.079
Other expenses	165.000.000	0
10 Current corporate income tax expense	0	153.823.158
Corporate income tax expense calculated on current quarter taxable income	0	153.823.158
Total current corporate income tax expense		
11 Production and business cost by nature	62.203.977.444	134.685.701.401
Material and consumables cost	51.848.206.791	81.828.133.154
Labor cost	10.355.770.653	32.066.093.910
Depreciation	4.052.033.022	4.502.062.880
Outsourced expense	-4.052.033.022	14.222.961.967
Other expenses	0	2.066.449.489

Preparer



Trương Thị Hà Vân

Chief Accountant



Cao Thị Ngọc Lan

Chairman



Hoàng Hưng

