HOC MON
TRADE JOINT STOCK COMPANY

No: 30A./CV – HTC

Disclosure about The independent auditor's report on the Consolidated Financial Statements for the fiscal year ended 31st December 2025

SOCIALIST REPUBLIC OF VIETNAM
Independence – Liberty - Happiness

Ho Chi Minh City, March 05th, 2026.

Attention: **State Security Commission of Vietnam**
HaNoi Stock exchange

1. Company name: **HOC MON TRADE JOINT STOCK COMPANY**
2. Ticker symbol: HTC
3. Headquarters: 25 Ba Trieu Street, Quarter 1, Hoc Mon Commune, Ho Chi Minh City.
4. Tel: 028-38913942
5. Spokesman: **Mr. LE VAN MY – General Director**
6. Content of information disclosure:

6.1 The English version of The independent auditor's report on the Consolidated Financial Statements for the fiscal year ended 31st December 2025 included: Consolidated Balance sheet, Consolidated Income statement, Consolidated Cash flows statement, Note to the Consolidated Finacial Statement.

6.2 Explanation: The figures and business results in the Income statement for the fiscal year ended 31st December 2025 has a difference of 5% or more before and after the audit, specifically:

- Decrease 17,45% about The Corporate Income Tax of 2025:

+ On The Income Statements Quarter IV of 2025 prepared on January 29th, 2026 was **VND 8.233.590.088**

+ On The (Separate) Income statement for the fiscal year ended 31st December 2025 of The independent auditor's report was **VND 6.796.618.319**

- Increase 4,92% about The profit after tax of 2025:

+ On The Income Statements Quarter IV of 2025 prepared on January 29th, 2026 was **VND 28.103.712.836**

+ On The (Separate) Income statement for the fiscal year ended 31st December 2025 of The independent auditor's report was **VND 29.486.971.331**

The main reason is due to the audit offset profits from profitable business activities against taxable income under the Corporate Income Tax Law No. 67/2025/QH15 dated June 14, 2025.

7. This information was posted on Website: www.hotraco.com.vn.

We hereby declare to be responsible for the accuracy and completeness of the above information.

Company Representative
General Director

S.Đ.K.K.D: 0302481483 – C.T.C.P – CÔNG TY CỔ PHẦN THƯƠNG MẠI HÓC MÔN – H.HÓC MÔN T.P.HỒ CHÍ MINH

LE VAN MY

To:
- As above.
- Saved;

Signature Not Verified
HoTRACO
Người ký: CÔNG TY CỔ PHẦN THƯƠNG MẠI HÓC MÔN