

HOANG HA JOINT STOCK COMPANY

No: 022.25/GT-HH

“Regarding explain the difference data for
separate and consolidated financial statements in
2024 before and after financial audit”

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness*Thai Binh, March 28, 2025*

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 2024 established by Hoang Ha Joint Stock Company and separate and consolidated financial statements in 2024 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					
	4. Costs of goods sold	11	61.744.905.505	61.757.538.873	12.633.368	Due to additional adjustments and reallocation of salary and tax costs to account 642.
	6. Financial income	21	400.559.844	153.209.844	(247.350.000)	Due to adjustment to 2025
	9. Other expenses	26	10.371.568.233	10.355.759.233	(15.809.000)	Due to additional adjustments and reallocation of salary and tax costs to account 632.
	17. Profits after enterprise income tax	60	(32.779.742.972)	(33.023.917.340)	(244.174.368)	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
I	Income statement					
	4. Costs of goods sold	11	61.744.905.505	61.757.538.873	12.633.368	Due to additional adjustments and reallocation of salary and tax costs to account 642.
	6. Financial income	21	400.564.050	153.214.050	(247.350.000)	Due to adjustment to 2025
	9. Other expenses	26	10.605.494.054	10.589.685.054	(15.809.000)	Due to additional adjustments and reallocation of salary and tax costs to account 632.
	17. Profits after enterprise income tax	60	(33.057.977.209)	(33.302.151.577)	(244.174.368)	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 reviewed in 2024 issued by International Auditing Company Limited (iCPA).

Recipients:
- As addressed.
- Office records.

HOANG HA JOINT STOCK COMPANY
General Director

Nguyen Huu Hoan