



CÔNG TY CỔ PHẦN KHU CÔNG NGHIỆP HIỆP PHƯỚC

Khu B, đường số 1, Khu công nghiệp Hiệp Phước, xã Hiệp Phước, TP. Hồ Chí Minh, Việt Nam
Giấy CNĐKKD số: 0305046979 - Điện thoại: (84-28) 37800345; 37800350; 37800351 - Fax: (84-28) 37800341
E-mail: hiepphuocco@hiepphuoc.com Website: www.hiepphuoc.com

No: 396./2026/CBTT-HIPC- TCKT

Ho Chi Minh City, dated August 13 , 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: - THE STATE SECURITIES COMMISSION

- HANOI STOCK EXCHANGE

- Name of company: **HIEP PHUOC INDUSTRIAL PARK JOINT STOCK COMPANY (HIPC)**
- Stock symbol: **HPI**
- Address: B Area, Street No. 1, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City, Vietnam.
- Telephone: 028 37800345 Fax: 028 37800341
- Website: <http://www.hiepphuoc.com/> Email: hiepphuocco@hiepphuoc.com
- Person performing the information disclosure: Mr. **Huynh Bao Duc** – General Director
- Telephone: 028 37800345
- Content of information disclosure:

Financial Statements in the first six months of 2026

☒ Separate Financial Statements (Listed organizations has no subsidiaries and superior accounting units have affiliated units);

☐ Consolidated Financial Statements (Listed organizations have subsidiaries);

☐ General Financial Statements (Listed organizations has an accounting units directly under its own accounting system).

- Cases in which the cause must be explained:

+ The auditing organization expresses an opinion that is not a fully accepted opinion for financial statements (for audited financial statements in the first six months of 2026):

☐ Yes

☒ No

Explanatory documents in case of integration:

☐ Yes

☐ No

+ Profit after tax in the reporting period has a difference before and after the audit of 5% or more, converted from loss to profit or vice versa (for audited financial statements in the first six months of 2026):

☐ Yes

☒ No

Explanatory documents in case of integration:

☐ Yes

☒ No

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

☒ Yes

☐ No

Explanatory documents in case of integration:

☒ Yes

☐ No

+ The profit after tax in the reporting period suffered a loss, converted from profit in the same period last year to a loss in this period or vice versa:

☐ Yes

☒ No

Explanatory documents in case of integration:

☐ Yes

☐ No

This information was published on the Company's website on August, 2026 at the link: www.hiepphuoc.com

We hereby commit that the information published above is true and take full responsibility before the law for the content of the published information.

Attachments:

- Financial Statements for the first six months of 2026

GENERAL DIRECTOR



Huỳnh Bảo Đức



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Ho Chi Minh City, dated August 13, 2026

INFORMATION DISCLOSURE

To: THE STATE SECURITIES COMMISSION
HANOI STOCK EXCHANGE

- Company: **HIEP PHUOC INDUSTRIAL PARK JOINT STOCK COMPANY (HIPC)**
 - Stock code: **HPI**
 - Registered head office address: Zone B, Street No. 1, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City, Vietnam.
 - Telephone: 028 37800345 Fax: 028 37800341
 - **Website:** <http://www.hiepphuoc.com/> Email: hiepphuocco@hiepphuoc.com
 - Person performing the information disclosure: Mr. Huynh Bao Duc – General Director
 - Telephone: 028 37800345
 - **Content of information disclosure:**
- I. Information disclosure regarding the semi-annual business results report for 2026 and explanation of the variance in profit after tax of 10% or more compared to the same period of the previous year.

Unit: VND

Item	First half of 2026 (1)	First half of 2025 (2)	Variance (1) – (2)	Percentage (1)/(2)
1. Total Revenue	51,828,057,012	59,371,062,147	(7,543,005,135)	87%
2. Total Expenses	46,075,190,614	43,153,008,121	2,922,182,493	107%
3. Profit before tax	5,752,866,398	16,218,054,026	(10,465,187,628)	35%
4. Corporate Income Tax	1,228,287,532	3,243,251,751	(2,014,964,219)	38%
5. Profit after tax	4,524,578,866	12,974,802,276	(8,450,223,410)	35%

According to the semi-annual business results report for 2026, the Company's profit after tax was VND 4.524 billion, a decrease of VND 8.450 billion compared to the same period last year. HIPC wishes to provide the following explanation:

1. Total revenue for the first six months of 2026 reached VND 51.828 billion, a decrease of VND 7.543 billion—equivalent to a 13% drop—compared to the same period last year. Specifically:

- Revenue from land subleasing activities in the first six months of 2026 was VND 8.09 billion, an increase of VND 5.46 billion compared to the same period last year; however, revenue deductions related to land sublease contracts amounted to VND 19.68 billion, resulting in negative net land sublease revenue of VND 11.58 billion—a decrease of VND 14.2 billion year-on-year.
 - Other revenue (from clean water supply, wastewater treatment, worker housing rentals, etc.) in the first six months of 2026 reached VND 44.49 billion, up VND 1.75 billion (a 4% increase). Financial revenue reached VND 17.78 billion, up 41% (an increase of VND 5.25 billion). Other income stood at VND 1.12 billion, down VND 299 million (a 21% decrease) compared to the same period last year.
2. Total expenses for the first six months of 2026 amounted to VND 46.075 billion, an increase of VND 2.922 billion-or 7% compared to the same period last year. Specifically:
- The cost of goods sold for land sub-leasing in the first six months of 2026 was VND 4.75 billion, an increase of VND 1.7 billion, equivalent to a 60% increase compared to the same period last year, driven by the rise in revenue.
 - Other cost of goods sold (cost of clean water supply services, wastewater treatment, staff dormitory rental...) for the first six months of 2026 amounted to VND 28.99 billion, an increase of VND 2.57 billion, equivalent to a 10% increase compared to the same period last year.
 - Financial expenses for the first six months of 2026 were 1 billion VND, a 100% increase compared to the same period last year, relating to the loan interest for Wastewater Treatment Plant Phase 02 after the expiration of the government interest subsidy period.
 - Selling expenses, administrative expenses, other expenses... were VND 11.253 billion, a decrease of VND 389 million, equivalent to a 3% decrease compared to the same period last year. This reduction was due to a VND 2.33 billion cut in administrative expenses and the absence of costs incurred in the prior year related to the termination of a land corridor lease agreement.
3. Due to the reasons mentioned above, the Company's Accounting Profit Before Tax for the first six months of 2026 was 5.752 billion VND, a decrease of 10.465 billion VND, equivalent to a 65% decrease compared to the same period last year. Corporate Income Tax (CIT) expense incurred was 1.228 billion VND, a 62% decrease compared to the same period last year. This led to the Company's Profit After Tax of 4.524 billion VND, a decrease of 8.450 billion VND compared to the same period last year.

Recipient:

- As above;
- Filed: Admin/Archives,
Finance and Accounting Dept.

GENERAL DIRECTOR *Leb*



Huỳnh Bảo Đức