HOANG HA JOINT STOCK COMPANY
No: 131.26/GT-HH
"Regarding explain the difference data for separate and consolidated financial statements for the first 6 months of 2026 before and after financial audit"

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hưng Yên, August 27, 2026

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 for the first 6 months of 2026 established by Hoang Ha Joint Stock Company and separate and consolidated financial statements for the first 6 months of 2026 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	20.960.545.044	20.896.288.186	(64.256.858)	Due to adjustment from account 642.
	9. Other expenses	26	4.602.300.163	4.474.565.460	(127.734.703)	Due to adjustment of accounts 632.

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	20.960.545.044	20.896.288.186	(64.256.858)	Due to adjustment from account 642.
	9. Other expenses	26	4.733.122.327	4.605.387.624	(127.734.703)	Due to adjustment of accounts 632.

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Ký bởi: CÔNG TY CP HOÀNG HÀ
Ký ngày: 28/8/2026 08:46:48

The above is Hoang Ha Joint Stock Company's explanation of the change data in the separate and consolidated financial statements reviewed for the first 6 months of 2026 issued by International Auditing Company Limited (iCPA).

Recipients:
- *As addressed.*
- *Office records.*

HOANG HA JOINT STOCK COMPANY
Chairman of the Board

Luu Huy Ha