

Số: 60/2026/CBTT-HHC
No: 60/2026/CBTT-HHC

Hà Nội, ngày 02 tháng 05 năm 2026
Hanoi, 02 May 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 I 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 Q1 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 I/2026:

Q1/2026 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 02/05/2026 tại đường dẫn <https://www.haihaco.com.vn/vi/bao-cao-tai-chinh>

This information was published on the Company's website on May 2, 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 I/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

**ĐẠI DIỆN TỔ CHỨC
NGƯỜI ĐƯỢC UQ CBTT
AUTHORIZED REPRESENTATIVE FOR
INFORMATION DISCLOSURE**



ĐO THỊ HỒNG THỦY

STATEMENT OF FINANCIAL POSITION*As at 31 March 2026**(Currency: VND)*

Item		Code	Note	31/3/2026	1/1/2026
	ASSETS				
	A - CURRENT ASSETS	100		691,237,713,146	594,591,767,583
I.	Cash and cash equivalents	110		22,946,155,398	57,544,668,509
1.	Cash	111	VI.1	22,946,155,398	57,544,668,509
III.	Short-term receivables	130		609,562,798,334	477,045,768,769
1	Short-term trade receivables from customers	131	VI.2	226,182,185,898	175,492,157,622
2	Short-term advances to suppliers	132		1,675,775,272	935,840,493
3	Other short-term receivables	136	VI.3a	384,932,877,548	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		3,008,541	3,008,541
IV.	Inventories	140		52,722,317,039	52,187,467,906
1	Inventories	141	VI.4	52,722,317,039	52,187,467,906
VI.	Other current assets	160		6,006,442,375	7,813,862,399
1	Short-term prepaid expenses	161	VI.5a	1,122,995,649	1,284,045,696
2	Value added tax deductibles	162		42,332,059	37,429,104
3	Taxes and Other Receivables from State Budget	163	VI.7.b	4,841,114,667	6,492,387,599
	B - NON-CURRENT ASSETS	200		294,514,237,606	389,628,273,764
I.	Long-term receivables	210		121,340,226,975	211,340,226,976
1	Other long-term receivables	215	VI.3b	121,340,226,975	211,340,226,976
II.	Fixed assets	220		121,732,650,748	126,432,930,952
1	Tangible fixed assets	221	VI.14	120,909,758,248	125,381,723,962
	<i>Cost</i>	222		420,765,805,299	420,765,805,299
	<i>Accumulated depreciation (*)</i>	223		(299,856,047,051)	(295,384,081,337)
2	Intangible fixed assets	227	VI.15	822,892,500	1,051,206,990
	<i>Cost</i>	228		2,476,266,580	2,476,266,580
	<i>Accumulated amortization</i>	229		(1,653,374,080)	(1,425,059,590)
VII.	Other non-current assets	270		51,441,359,883	51,855,115,836
1	Long-term prepaid expenses	271	VI.5.b	51,441,359,883	51,855,115,836
	TOTAL ASSETS	280		985,751,950,752	984,220,041,347

STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

(Currency: VND)

Item	Code	Note	31/3/2026	1/1/2026
LIABILITIES AND LIABILITIES			-	
C - LIABILITIES	300		302,414,517,917	319,525,278,064
I. Current liabilities	310		300,472,405,052	317,583,165,199
1 Short-term trade accounts payable	311	VI.6	20,340,732,156	48,677,520,657
2 Short-term advance from customers	312		7,859,807,392	7,782,026,584
3 Short-term Taxes and amounts payable to State Budget	314	VI.7.a	5,463,608,148	11,042,261,795
4 Payables to employees	315		7,142,465,911	20,842,622,162
5 Short-term accrued expenses	316	VI.8	4,988,831,489	38,360,155,762
6 Short-term unearned revenue	319	VI.10	825,400,861	3,371,974,672
7 Other short-term payables	320	VI.9.a	21,948,705,794	21,628,604,494
8 Short-term borrowings and finance lease liabilities	321	VI.11	223,866,982,637	157,249,616,067
9 Bonus and welfare fund	323		8,035,870,664	8,628,383,006
II. Long-term liabilities	330		1,942,112,865	1,942,112,865
1 Other long-term payables	338	VI.9.b	1,942,112,865	1,942,112,865
D - EQUITY	400		683,337,432,835	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		68,752,777,017	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		18,642,669,552	47,308,322,439
TOTAL LIABILITIES AND EQUITY	440		985,751,950,752	984,220,041,347

Hanoi, 30 April 2026

Preparer

Chief Accountant

Chairman



Truong Thi Ha Van



Cao Thi Ngoc Lan




Hoang Hung

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 I 2026

(Currency: VND)

No	Target	Code	Explanation	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	224,216,201,082	170,094,333,974	224,216,201,082	170,094,333,974
2	Deductions	02	VII.2	56,115,250,126	6,090,575,257	56,115,250,126	6,090,575,257
3	Net revenue from goods sold and services rendered	10		168,100,950,956	164,003,758,717	168,100,950,956	164,003,758,717
4	Cost of goods sold and services rendered	11	VII.3	129,278,983,884	127,234,926,175	129,278,983,884	127,234,926,175
5	Gross profit from goods sold and services rendered	20		38,821,967,072	36,768,832,542	38,821,967,072	36,768,832,542
6	Financial income	21	VII.4	10,649,613,480	11,115,018,742	10,649,613,480	11,115,018,742
7	Financial expenses	22	VII.5	3,396,287,644	3,003,010,934	3,396,287,644	3,003,010,934
	- Of which: Loan interest charged	23		3,388,665,619	2,908,579,540	3,388,665,619	2,908,579,540
8	Selling expenses	25	VII.8	13,007,182,249	21,242,277,730	13,007,182,249	21,242,277,730
9	General and administration expenses	26	VII.9	9,316,309,074	11,770,212,061	9,316,309,074	11,770,212,061
10	Operating profit	30		23,751,801,585	11,868,350,559	23,751,801,585	11,868,350,559
11	Other income	31	VII.6	89,137	73,130	89,137	73,130
12	Other expenses	32	VII.7	358,843,026	330,290,975	358,843,026	330,290,975
13	Profit from other activities	40		(358,753,889)	(330,217,845)	(358,753,889)	(330,217,845)
14	Accounting profit before tax	50		23,393,047,696	11,538,132,714	23,393,047,696	11,538,132,714
15	Current corporate income tax expense	51	VII.10	4,750,378,145	2,365,552,417	4,750,378,145	2,365,552,417
16	Deferred Tax Expense	52		0	0	0	0
17	Net profit after corporate income tax	60		18,642,669,551	9,172,580,297	18,642,669,551	9,172,580,297
18	Earning per share	70		1,135	558	1,135	558

Hanoi, 30 April 2026

Preparer



Trương Thị Hà Vân

Chief Accountant



Cao Thị Ngọc Lan

Chairman



HOANG HUNG

CASH FLOW STATEMENT

(Indirect method)

Quarter I 2026

(Currency: VND)

Target	Code	This quarter		Accumulated from the beginning of the year to the end of this quarter	
		This year	Last year	This year	Last year
I. Cash flow from operating activities					
1. Profit for the quarter	01	23,393,047,696	11,538,132,714	23,393,047,696	11,538,132,714
2. Adjustment for		-	-	-	-
- Depreciation and amortization of fixed assets	02	4,700,280,204	4,397,947,137	4,700,280,204	4,397,947,137
- Provisions	03	-	-	-	-
- Foreign exchange loss (gain) upon revaluation of monetary items denominated in foreign currency	04	(38,944,345)	(98,865,693)	(38,944,345)	(98,865,693)
- (Gain)/Loss from investing activities	05	(10,603,047,110)	(10,964,355,115)	(10,603,047,110)	(10,964,355,115)
- Interest expenses	06	3,388,665,619	2,908,579,540	3,388,665,619	2,908,579,540
- Other adjustments	07	-	-	-	-
3. Operating profit before movements in working capital	08	20,840,002,064	7,781,438,584	20,840,002,064	7,781,438,584
- Increase, decrease in receivables	09	(42,517,029,564)	16,201,837,923	(42,517,029,564)	16,201,837,923
- Increase, decrease in inventory	10	(534,849,133)	(1,639,957,699)	(534,849,133)	(1,639,957,699)
- Increase, decrease in payables (exclude interest expenses, CIT)	11	(87,772,517,218)	(37,871,063,804)	(87,772,517,218)	(37,871,063,804)
- Increase, decrease in prepayments and others	12	574,806,000	184,246,454	574,806,000	184,246,454
- Increase, decrease in trading securities	13	-	-	-	-
- Interest paid	14	(3,128,433,464)	(2,939,656,396)	(3,128,433,464)	(2,939,656,396)
- Corporate income tax paid	15	(7,543,233,520)	(4,187,796,951)	(7,543,233,520)	(4,187,796,951)
- Other cash inflows	16	-	-	-	-
- Other cash outflows	17	(592,512,342)	(1,381,412,295)	(592,512,342)	(1,381,412,295)
Net cash from operating activities	20	(120,673,767,177)	(23,852,364,185)	(120,673,767,177)	(23,852,364,185)
II. Cash flow from investing activities		-	-	-	-
1. Acquisition of fixed assets and other long-term assets	21	-	(181,268,371)	-	(181,268,371)
2. Proceeds from disposals of fixed assets and other long-term assets	22	-	-	-	-
3. Cash outflow for lending, buying debt instruments of other entities	23	-	-	-	-
4. Proceeds from loans and resale of debt instruments of other entities	24	-	-	-	-
5. Money spent on investment in other entities	25	(110,800,000,000)	-	(110,800,000,000)	-
6. Proceeds from capital investment in other entities	26	109,000,000,000	-	109,000,000,000	-
7. Interest earned, dividend and profit received	27	21,218,943,151	16,935,178,129	21,218,943,151	16,935,178,129
Net cash from investing activities	30	19,418,943,151	16,753,909,758	19,418,943,151	16,753,909,758
III. Cash flow from financing activities		-	-	-	-
1. Proceeds from receiving capital contributions from owners	31	-	-	-	-
2. Money to pay capital contributions to shareholders, buy back shares issued by the enterprise	32	-	-	-	-
3. Proceeds from borrowings	33	102,028,354,552	156,084,954,985	102,028,354,552	156,084,954,985
4. Repayments of borrowings	34	(35,410,987,982)	(152,670,216,043)	(35,410,987,982)	(152,670,216,043)
5. Lease payment	35	-	-	-	-
6. Dividends, profits paid to owners	36	-	-	-	-
Net cash from financing activities	40	66,617,366,570	3,414,738,942	66,617,366,570	3,414,738,942
Net cash flow during the period	50	(34,637,457,456)	(3,683,715,485)	(34,637,457,456)	(3,683,715,485)
Cash and cash equivalents at the beginning of year	60	57,544,668,509	64,834,713,056	57,544,668,509	64,834,713,056
Effect of changes in foreign exchange rates	61	38,944,345	94,433,948	38,944,345	94,433,948
Cash and cash equivalents at the end of quarter	70	22,946,155,398	61,245,431,519	22,946,155,398	61,245,431,519

Hanoi, 30 April 2026

Preparer



Trương Thị Hà Vân

Chief Accountant



Cao Thị Ngọc Lan



NOTES TO FINANCIAL STATEMENTS
QUARTER I 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: 862 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 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 Principles of accounting

- 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

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

Đơn vị tính: VND

1 Cash and cash equivalents	End of quarter	Beginning of the year
Cash on hand	21,883,995	35,498,895
Cash in bank	22,924,271,403	57,509,169,614

Cash equivalents			
	Total	22,946,155,398	57,544,668,509
		-	-
2 Short-term receivables from customers	End of quarter	Beginning of the year	
a Short-term accounts receivable	226,182,185,898	175,492,157,622	
IMPACT CO., LTD (SHINE WIN TRADING)	551,413,774	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	419,785,008	
Mesa Service and Trading Company Limited Branch	177.187.785.797	84,062,027,419	
Hai Ha Trading and Development Joint Stock Company	16.283.136.565	60,770,879,435	
Other entities	215,210,987,116	19,061,328,544	
b Long-term accounts receivable			
	226,182,185,898	175,492,157,622	
3 Other Receivables	End of quarter	Beginning of the year	
a Short-term	384,932,877,548	303,845,811,038	
Advance payments	250,297,801	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	8,362,220,545	18,990,674,658	
Social insurance receivables			
Trade union fee receivables			
Other receivables	20,359,202	54,780,376	
b Long-term	121,340,226,975	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	340,226,975	340,226,976	
	506,273,104,523	515,186,038,014	
4 Assets awaiting processing (Details of each type of missing asset)	End of quarter	Beginning of the year	
	Quantity	Quantity	Value
a) Cash;			
b) Inventory;			
c) Fixed assets;			
d) Other assets.			
			3,008,541
Total			3,008,541
5 Inventory	End of quarter	Beginning of the year	
	Original price	Original price	Reserve
Goods in transit		1,250,684,270	
Raw materials	38,381,693,695	41,503,670,489	
Tools and equipment	103,702,199	88,798,259	
Work in progress		-	
Finished goods	14,055,527,523	9,252,736,495	
Products	181,393,622	91,578,393	
Total	52,722,317,039	52,187,467,906	
5 Prepaid expenses	End of quarter	Beginning of the year	
a Short-term	1,122,995,649	1,284,045,696	
b Long-term	51,441,359,883	51,855,115,836	
Total	52,564,355,532	53,139,161,532	
6 Short-term payables to suppliers	End of quarter	Beginning of the year	

<i>a</i>	Short-term payables to suppliers		
	MESA SERVICE & TRADING CO., LTD.	2,271,677,668	2,098,696,323
	MESA SERVICE & TRADING CO., LTD. BRANCH	13,173,829,568	39,073,285,990
	Payables to other parties	4,895,224,920	7,505,538,344
	Total	20,340,732,156	48,677,520,657
7	Taxes and other payments due to the government	End of quarter	Beginning of the year
<i>a</i>	Payable		
	VAT	837,372,912	3,538,296,059
	Corporate income tax	4,592,981,902	7,385,837,277
	Personal income tax	31,053,374	115,928,498
	Other fees, charges and payments	2,199,960	2,199,960
	Total	5,463,608,148	11,042,261,794
<i>b</i>	Taxes due:		
	Domestic VAT	-	-
	Import VAT	50,106,173	7,560,322
	Export and import taxes	-	-
	Land and property tax and land rent	4,791,008,494	6,484,827,277
	Corporate income tax	-	-
	Total	4,841,114,667	6,492,387,599
8	Short-term expenses	End of quarter	Beginning of the year
<i>a</i>	Short-term		
	Interest expense	759,875,231	499,643,076
	Shipping cost	-	599,881,198
	Accrual of selling expenses	1,784,023,722	5,442,955,836
	Accrual of trade discounts	-	30,276,902,818
	Other payable expenses	2,444,932,536	1,540,772,834
	Total	4,988,831,489	38,360,155,762
9	Other payables	End of quarter	Beginning of the year
<i>a</i>	Short-term	21,948,705,794	21,628,604,494
	Union fees, social insurance, health insurance, unemployment insurance	5,271,636,207	4,905,448,507
	Short-term deposits and collateral received	106,000,000	106,000,000
	Dividend payables	16,436,912,750	16,436,912,750
	Other payables and accruals	134,156,837	180,243,237
<i>b</i>	Long-term	1,942,112,865	1,942,112,865
	Long-term deposits and collateral received	1,942,112,865	1,942,112,865
	Total	23,890,818,659	23,570,717,359
10	Short-term unearned revenue	End of quarter	Beginning of the year
<i>a</i>	Short-term		
	Received revenue	825,400,861	3,371,974,672
	Total	825,400,861	3,371,974,672
11	Short-term loans and financial leases	End of quarter	Beginning of the year
<i>a</i>	Short-term loan		
	Bank loan	223,864,982,637	157,247,616,067
	Borrow from other sources.	2,000,000	2,000,000
	Total	223,866,982,637	157,249,616,067

14 - Increase or decrease in tangible fixed assets

Item	Buildings and structures	Machinery and equipment	Transportation Vehicles	Management device	Total
Cost					
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	-	-	-	-	-
- Liquidation, disposal	-	-	-	-	-
End of quarter balance	153,774,308,578	242,864,451,188	22,413,392,873	1,713,652,660	420,765,805,299
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	1,226,789,412	2,824,950,927	287,953,317	132,272,058	4,471,965,714
- Liquidation, disposal	-	-	-	-	-
End of quarter balance	88,878,472,237	191,511,212,340	18,475,051,261	991,311,213	299,856,047,051
Net book value					
- At the beginning of the quarter	66,122,625,753	54,178,189,775	4,226,294,929	854,613,505	125,381,723,962
- At the end of the quarter	64,895,836,341	51,353,238,848	3,938,341,612	722,341,447	120,909,758,248
The 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		228,314,490		228,314,490
- Liquidation, disposal				-
End of quarter balance	-	1,653,374,080	-	1,653,374,080
Net book value				
- At the beginning of the quarter		1,051,206,990		1,051,206,990
- At the end of the quarter	-	822,892,500	-	822,892,500

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

196,200,000

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					18,642,669,552	18,642,669,552
As at 31/03/2026	164,250,000,000	33,502,910,000	3,656,202,300	413,175,543,518	68,752,777,017	683,337,432,835

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	224,216,201,082	170,094,333,974
Revenue from finished goods	220,412,457,373	165,440,082,124
Revenue from services	3,655,517,712	4,521,812,592
Other revenue	148,225,997	132,439,258
2 Deductions	56,115,250,126	6,090,575,257
- Sales discount	50,203,785,114	5,158,978,407
- Sales return	5,911,465,012	931,596,850
3 Cost of goods sold and services rendered	129,278,983,884	127,234,926,175
Cost of good sold	129,278,983,884	127,234,926,175
4 Financial income	10,649,613,480	11,115,018,742
Interest on deposits, Investment cooperation income	10,610,669,135	10,964,355,115
Gain on foreign exchange difference	-	51,797,934
Unrealized exchange rate gain	38,944,345	98,865,693
5 Financial expense	3,396,287,644	3,003,010,934
Interest expense, Investment cooperation expense	3,388,665,619	2,908,579,540
Realized exchange loss	7,622,025	94,431,394
Other financial costs	-	-
6 Other income	89,137	73,130
Fine received	-	-
Other	89,137	73,130
7 Other expense	358,843,026	330,290,975
Penalties	-	20,000,000
Other	358,843,026	310,290,975

8	Selling expenses	13,007,182,249	21,242,277,730
	Material, package expense	385,307,707	103,239,920
	Staff expenses	10,550,211,695	13,921,482,105
	Depreciation expense	271,093,134	119,425,383
	Outsourced expense	1,800,569,713	6,819,196,505
	Other expenses	-	278,933,817
9	General and administration expenses	9,316,309,074	11,770,212,061
	Material expense for administration	184,922,609	139,551,680
	Staff expenses	3,387,814,895	2,739,896,201
	Fixed asset depreciation costs	374,113,092	228,446,050
	Tax, fee	1,693,818,783	1,701,692,127
	Outsourced expense	3,510,639,695	6,956,121,078
	Other expenses	165,000,000	4,504,925
10	Current corporate income tax expense	4,750,378,145	2,365,552,417
	Corporate income tax expense calculated on current quarter taxable income	4,750,378,145	2,365,552,417
	Total current corporate income tax expense		
11	Production and business cost by nature	143,866,297,116	172,039,227,320
	Material and consumables cost	116,321,345,168	115,182,472,865
	Labor cost	14,838,625,424	32,144,092,450
	Depreciation	4,055,073,978	4,397,947,138
	Outsourced expense	4,776,799,858	18,329,583,998
	Other expenses	3,874,452,688	1,985,130,869

Hanoi, 30 April 2026

Preparer



Truong Thi Ha Van

Chief Accountant



Cao Thi Ngoc Lan

Chairman



Hoang Hung