

VIGLACERA CORPORATION - JSC
Viglacera Ha Long Joint Stock Company

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness.

No.: 284HN/2026/CBTT-VHL
"Re: Explanation for Post-Tax Profit
Fluctuations"

Ha Long, April 28, 2026

To: Hanoi Stock Exchange

1. Name of the Listed Organization: **Viglacera Ha Long Joint Stock Company**
2. Trading Name: **Viglacera Ha Long Joint Stock Company**
3. Listed Stock Code: **VHL**
4. Trading Platform: **HNX**
5. Subject: Explanation of the causes leading to the increase/decrease in after-tax profit in the Company's consolidated financial statements for the first quarter of 2026 compared to the first quarter of 2025:

- Corporate income tax after-tax profit in Q1/2026 reached: VND 7,255,773,105.
- Corporate income tax after-tax profit in Q1/2025 reached: VND 319,791,972.

The Company's consolidated profit in Q1/2026 increased compared to Q1/2025 mainly due to the following reasons: in Q1/2026, administrative expenses and selling expenses decreased, financial income increased compared to Q1/2025, and additionally, the selling price in Q1/2026 increased compared to Q1/2025.

The above is the explanation and information disclosure regarding the consolidated financial statements for the first quarter of 2026 of Viglacera Ha Long Joint Stock Company.

The Company's consolidated financial statements for Q1/2026 are published on the Company's website: <http://www.viglacerahalong.vn>

Sincerely,

Recipients:

- As stated above.
- Internal Archive: Finance & Accounting
Department, Office


General Director
Tran Thanh