

**KIEN HUNG JOINT STOCK
COMPANY VN**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

An Giang, July 17, 2026

Ref. No.: *KHS-COM-OD028/2026*
Re: Explanation of Financial Statements
Quarter 2 Year 2026

To: State Securities Commission of Vietnam
Hanoi Stock Exchange

1. Organization name : **KIEN HUNG JOINT STOCK COMPANY VN**
- Stock symbol : KHS
- Address : Lot B4-B5, the 1st street, Thanh Loc Industrial Zone, Thanh Loc Commune ,
An Giang Province, Vietnam
- Phone number : 02973 838 009
- Email: info@kihuseavn.com
- Information disclosure person: Mr. **Nguyen Ngoc Anh**
Information disclosure type: ☒ Periodic ☐ Unusual ☐ 24h ☐ On request
2. Information disclosure content:
- Explanation of Financial Statements Quarter 2 Year of 2026
3. This information was published on the company's website on July 17, 2026 at the link :
www.kihuseavn.com
We hereby commit that the information disclosure above is true and take full legal responsibility
for the content of the disclosed information.

ORGANIZATION REPRESENTATIVE
Authorized Information Disclosure Person

*** Attached document:**
Explanation of Financial Statement
for Q2 Year 2026.



Nguyen Ngoc Anh

No: 03 /2026/KH-CBTT
"Re: Business Results Explanation
Q2 2026"

An Giang province, July 17th, 2026

**INFORMATION DISCLOSURE ON THE STATE SECURITIES COMMISSION
OF VIETNAM AND HANOI STOCK EXCHANGE PORTAL**

To: - State Securities Commission of Vietnam
- Hanoi Stock Exchange

- Company Name: **KIEN HUNG JOINT STOCK COMPANY VN**
- Stock symbol: **KHS**
- Headquarters address: Lot B4-B5, the 1st street, Thanh Loc Industrial Zone, Thanh Loc Commune ,
An Giang Province, Vietnam.
- Phone: (0297) 3838009 Fax:
- Information disclosure person: Mr. **NGUYEN NGOC ANH**
- Office phone: (0297) 3838009 Fax:
- Type of information disclosure: ☒ Periodic ☐ Unusual ☐ 24h ☐ On request

Information disclosure content: Explanation regarding the discrepancies of 10% or more in the Q2 2026 financial results compared to the same period of the previous year. Specifically as follows:

Profit comparison table Q2 2026 and Q2 2025:

Indicator	Code	Reporting period		Difference	Proportion (%)
		Q2/2026	Q2/2025		
1. Revenues from sales and services rendered	01	205,071,719,172	185,592,820,185	19,478,898,987	10.50
2. Revenue deductions	02		64,884,185	(64,884,185)	(100.00)
3. Net revenues from sales and services rendered	10	205,071,719,172	185,527,936,000	19,543,783,172	10.53
4. Cost of goods sold	11	180,518,629,150	157,051,584,251	23,467,044,899	14.94
5. Gross profits from sales and services rendered	20	24,553,090,022	28,476,351,749	(3,923,261,727)	(13.78)
6. Profit/loss from the sale and liquidation of investment properties.	21				
7. Financial income	22	556,036,290	73,000,405	483,035,885	661.69

8. Financial expenses	23	1,748,701,404	4,258,824,224	(2,510,122,820)	(58.94)
+ Including: borrowing costs	24	1,546,440,280	1,624,287,424	(77,847,144)	(4.79)
9. Selling expenses	25	2,893,481,116	3,181,504,936	(288,023,820)	(9.05)
10. General and administration expenses	26	4,245,840,549	4,076,238,249	169,602,300	4.16
11. Net profits from operating activities	30	16,221,103,243	17,032,784,745	(811,681,502)	(4.77)
12. Other income	31	35,597,137,817	124,254,181	35,472,883,636	
13. Other expenses	32	30,162,816,797	1,502,034,700	28,660,782,097	
14. Net other profits	40	5,434,321,020	(1,377,780,519)		
15. Net accounting profit before tax	50	21,655,424,263	15,655,004,226	6,000,420,037	38.33
16. Current corporate income tax expenses	51	1,353,005,267			
17. Deferred corporate income tax expenses	52				
18. Profits after corporate income tax	60	20,302,418,996	15,655,004,226	4,647,414,770	29.69
19. Basic earnings per share	70	1,343	1,191	152	12.76
20. Declining earnings per share	71	1,343	1,191	152	12.76

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ĐỘC-TÍNH

Kien Hung Joint Stock Company's profit after tax for the second quarter of 2026 increased by 29.69% compared to the same period in 2025. The reasons for this increase in profit are as follows:

- Profit from the transfer of the entire fishmeal plant investment project.
- Financial expenses decreased compared to the same period, primarily due to a reduction in foreign exchange losses.

The above constitutes Kien Hung Joint Stock Company's explanation regarding the reasons for the increase in profit in the second quarter of 2026 compared to the same period of the previous year.

The above information is posted on the Company's website at: <http://www.kihuseavn.com/>.

We hereby commit that the information disclosure above is true and take full legal responsibility for the content of the disclosed information.

Sincerely thank you./.

Recipient:

- As above;
- Archived: BOD office

**AUTHORIZED PERSON TO DISCLOSE
INFORMATION**



NGUYEN NGOC ANH

