

HANOI SYNTHETIC PAINT JS COMPANY

Hanoi, July 17, 2026

PERIODIC INFORMATION BUNDLE OF FINANCIAL STATEMENTS To: Hanoi Stock Exchange

Complying with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, Hanoi Synthetic Paint JS Company discloses financial statement information (FS) for the 2nd quarter of 2026 with the Hanoi Stock Exchange as follows:

1. Name of the organization: HANOI SYNTHETIC PAINT JS COMPANY

- Securities symbol: HSP
- Address: Van, Thanh Liet, Hanoi
- Phone: 0246883182
- Website: Sondaibang.com.vn

2. Contents of information to be announced:

- Financial statements for the 2nd quarter of 2026

☒ Separate financial statements (TCNY does not have subsidiaries and superior accounting units have affiliated units);

☐ Consolidated financial statements (TCNY has subsidiaries);

☐ General financial statements (TCNY has an accounting unit under the organization of its own accounting apparatus).

* Cases subject to explanation of causes:

+ The audit organization gives an opinion that is not a fully accepted opinion on the financial statements:

☐ Yes

☐ No

Written explanation in case of accumulation:

☐ Yes

☐ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after audit, shifting from loss to profit or vice versa:

☐ Yes

☐ No

Written explanation in case of accumulation:

☐ Yes

☐ No

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

☒ Yes

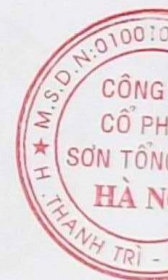
☐ No

Written explanation in case of accumulation:

☒ Yes

☐ No

+ Profit after tax in the reporting period suffers a loss, transferred from profit in the same reporting period of the previous year to loss in this period or vice versa:



☐ Yes

☒ No

Written explanation in case of accumulation:

☐ Yes

☒ No

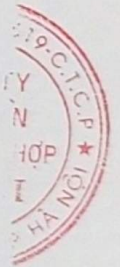
This information was published on the company's website on: 17/07/2026 at the link: sondaibang.com.vn

We would like to commit that the information published above is true and fully responsible before the law for the content of the disclosed information.

LEGAL REPRESENTATIVE



Nguyen Ngoc Anh



COMPANY CÔNG TY CỔ PHẦN SƠN TỔNG HỢP HÀ NỘI
HANOI SYNTHETIC PAINT JOINT STOCK

-----***-----

BÁO CÁO TÀI CHÍNH

Quý II năm 2026

Financial Statements of
Second Quarter 2026

BÁO CÁO TÌNH HÌNH TÀI CHÍNH
STATEMENT OF FINANCIAL POSITION

Tại ngày 30 tháng 06 năm 2026/As at June 30, 2026

Đơn vị tính: VND

Chỉ tiêu/Items	Mã số/Code	Thuyết minh/Note	Số cuối kỳ/Closing balance	Số đầu năm/Opening balance
1	2	3	4	5
A. TÀI SẢN NGẮN HẠN/(A - CURRENT ASSETS)	100		244,025,151,299	207,940,517,009
I. Tiền và các khoản tương đương tiền I. Cash and cash equivalents	110	V.1	17,928,591,564	45,344,118,877
1. Tiền/1. Cash	111		17,928,591,564	45,344,118,877
2. Các khoản tương đương tiền/2. Cash equivalents	112			
II. Đầu tư tài chính ngắn hạn II. Short-term investments	120		72,000,000,000	58,000,000,000
1. Chứng khoán kinh doanh/1. Trading securities	121	V.2(a)		
2. Dự phòng giảm giá chứng khoán kinh doanh (*) 2. Allowance for decline in value of trading securities (*)	122			
3. Đầu tư nắm giữ đến ngày đáo hạn 3. Held to maturity investments	123	V.2(b)	72,000,000,000	58,000,000,000
4. Dự phòng đầu tư nắm giữ đến ngày đáo hạn ngắn hạn (*) 4. Provision for short-term investments held to maturity (*)	124			
5. Đầu tư ngắn hạn khác 5. Other short-term investments	125			
6. Dự phòng tổn thất các khoản đầu tư ngắn hạn khác (*) 6. Provision for impairment of other short-term investments (*)	126			
III. Các khoản phải thu ngắn hạn III. Short-term accounts receivable	130		53,638,280,643	17,938,720,143
1. Phải thu ngắn hạn của khách hàng 1. Short-term trade receivables	131	V.3(a)	52,510,026,061	16,244,673,024
2. Trả trước cho người bán ngắn hạn 2. Short-term advances to suppliers	132		251,598,735	405,425,000
3. Phải thu nội bộ ngắn hạn 3. Short-term inter-company receivables	133			
4. Phải thu theo tiến độ hợp đồng xây dựng 4. Receivables based on agreed progress of construction contract	134			
5. Phải thu ngắn hạn khác 6. Other short-term receivables	135	V.4(a)	876,655,847	1,311,804,289
6. Dự phòng phải thu ngắn hạn khó đòi (*) 6. Provision for short-term doubtful receivables (*)	136			(23,182,170)
7. Tài sản thiếu chờ xử lý 7. Assets in shortage awaiting resolution	137	V.5		
IV. Hàng tồn kho/IV. Inventories	140	V.7	79,220,749,916	84,017,808,497
1. Hàng tồn kho/1. Inventories	141		80,132,132,096	85,001,766,677
2. Dự phòng giảm giá hàng tồn kho (*) 2. Allowance for decline in inventories (*)	142		(911,382,180)	(983,958,180)
V. Tài sản sinh học ngắn hạn V. Short-term biological assets	150			
1. Súc vật nuôi lấy sản phẩm một lần ngắn hạn 1. Livestock raised for short-term, single-harvest products	151	V.12.1.1		
2. Cây trồng theo mùa vụ hoặc lấy sản phẩm một lần ngắn hạn 2. Seasonal crops or short-term crops harvested once	152	V.12.1.2		

Chỉ tiêu/Items	Mã số/Code	Thuyết minh/Note	Số cuối kỳ/Closing balance	Số đầu năm/Opening balance
1	2	3	4	5
3. Dự phòng tổn thất tài sản sinh học ngắn hạn (*) 3. Provision for short-term biological asset losses (*)	153			
VI. Tài sản ngắn hạn khác/V. Other current assets	160		21,237,529,176	2,639,869,492
1. Chi phí chờ phân bổ ngắn hạn 1. Short-term deferred expenses	161	V.14(a)	718,018,330	966,044,221
2. Thuế GTGT được khấu trừ 2. VAT deductibles	162			332,314,425
3. Thuế và các khoản khác phải thu Nhà nước 3. Taxes and other receivables from the State	163	V.19(b)	519,510,846	1,341,510,846
4. Giao dịch mua bán lại trái phiếu Chính phủ 4. Reacquisition of government bonds	164	V.23		
5. Tài sản ngắn hạn khác 5. Other current assets	165	V.15(a)	20,000,000,000	
B. TÀI SẢN DÀI HẠN/B - NON- CURRENT ASSETS	200		18,474,201,719	19,260,060,070
I. Các khoản phải thu dài hạn I. Long-term receivables	210			
1. Phải thu dài hạn của khách hàng 1. Long-term trade receivables	211			
2. Trả trước cho người bán dài hạn 2. Long-term advances to suppliers	212			
3. Vốn kinh doanh ở đơn vị trực thuộc 3. Capital in subsidiaries	213			
4. Phải thu dài hạn nội bộ 4. Inter-company long-term receivables	214			
5. Phải thu dài hạn khác 5. Other long-term receivables	215			
6. Dự phòng phải thu dài hạn khó đòi (*) 6. Provisions for long-term bad debts (*)	216			
II. Tài sản cố định/II. Fixed assets	220		18,474,201,719	19,260,060,070
1. Tài sản cố định hữu hình/1. Tangible fixed assets	221	V.9	9,518,948,140	9,699,869,167
- Nguyên giá/- Cost	222		101,614,733,240	100,841,114,040
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	223		(92,095,785,100)	(91,141,244,873)
2. Tài sản cố định thuê tài chính/2. Finance lease assets	224	V.11		
- Nguyên giá/- Cost	225			
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	226			
3. Tài sản cố định vô hình/3. Intangible fixed assets	227	V.10	8,955,253,579	9,560,190,903
- Nguyên giá/- Cost	228		17,525,873,265	18,732,149,311
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	229		(8,570,619,686)	(9,171,958,408)
III. Tài sản sinh học dài hạn III. Long-term biological assets	230			
1. Súc vật nuôi cho sản phẩm định kỳ 1. Livestock raised for periodic produce	231			
a) Súc vật nuôi cho sản phẩm định kỳ chưa đến giai đoạn trưởng thành a) Livestock raised for periodic produce that have not yet reached	232	V.12.1.3		
b) Súc vật nuôi cho sản phẩm định kỳ đến giai đoạn trưởng thành b) Livestock raised for periodic produce up to the mature stage	233	V.12.2		
- Nguyên giá/- Cost	234			
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	235			

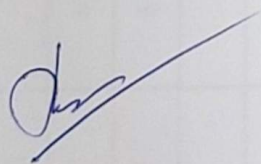
Chỉ tiêu/Items	Mã số/Code	Thuyết minh/Note	Số cuối kỳ/Closing balance	Số đầu năm/Opening balance
1	2	3	4	5
2. Súc vật nuôi lấy sản phẩm một lần dài hạn 2. Livestock raised for single-harvest products with a long production cycle	236			
3. Cây trồng theo mùa vụ hoặc lấy sản phẩm một lần dài hạn 3. Seasonal crops or long-term crops harvested only once	237			
4. Dự phòng tổn thất tài sản sinh học dài hạn (*) 4. Provision for long-term biological asset losses (*)	238			
IV. Bất động sản đầu tư/III. Investment properties	240	V.13		
- Nguyên giá/- Cost	241			
- Giá trị hao mòn lũy kế (*) - Accumulated depreciation (*)	242			
V. Tài sản dở dang dài hạn IV. Long-term unfinished asset	250			
1. Chi phí sản xuất, kinh doanh dở dang dài hạn 1. Long-term work in process	251			
2. Chi phí xây dựng cơ bản dở dang 2. Construction in progress	252			
VI. Đầu tư tài chính dài hạn V. Long-term investments	260			
1. Đầu tư vào công ty con 1. Investment in subsidiaries	261			
2. Đầu tư vào công ty liên doanh, liên kết 2. Investments in joint ventures, associates	262			
3. Đầu tư góp vốn vào đơn vị khác 3. Investments in equity of other entities	263			
4. Dự phòng tổn thất đầu tư vào đơn vị khác dài hạn (*) 4. Provision for long-term investment losses in other entities (*)	264			
5. Đầu tư nắm giữ đến ngày đáo hạn dài hạn 5. Long-term investments held to maturity	265			
6. Dự phòng đầu tư nắm giữ đến ngày đáo hạn dài hạn (*) 6. Provision for long-term investments held-to-maturity (*)	266			
VII. Tài sản dài hạn khác/VI. Other long-term assets	270			
1. Chi phí chờ phân bổ dài hạn 1. Long-term deferred expenses	271	V.14(b)		
2. Tài sản thuế thu nhập hoãn lại 2. Deferred tax assets	272	V.26(a)		
3. Thiết bị, vật tư, phụ tùng thay thế dài hạn 3. Long-term equipment and spare parts for replacement	273			
4. Tài sản dài hạn khác 4. Other long-term assets	274	V.15(b)		
TỔNG CỘNG TÀI SẢN/TOTAL ASSETS (280 = 100 + 200)	280		262,499,353,018	227,200,577,079
C - NỢ PHẢI TRẢ/A - LIABILITIES	300		46,876,043,636	29,832,950,885
I. Nợ ngắn hạn/Current liabilities	310		46,876,043,636	29,832,950,885
1. Phải trả người bán ngắn hạn 1. Short-term trade payables	311	V.17(a)	17,660,977,613	6,688,514,017
2. Người mua trả tiền trước ngắn hạn 2. Short-term advances from customers	312		910,870,514	2,680,777,728
3. Phải trả cổ tức, lợi nhuận 3. Dividends and profits payable	313			
4. Thuế và các khoản phải nộp Nhà nước ngắn hạn 4. Short-term taxes and payables to the State	314	V.19(a)	7,731,972,710	1,747,427,359
5. Phải trả người lao động 5. Payables to employees	315		8,596,810,192	9,018,341,370
6. Chi phí phải trả ngắn hạn 6. Accrued expenses payable	316	V.20(a)	1,765,571,223	1,616,151,568

Chỉ tiêu/Items	Mã số/Code	Thuyết minh/Note	Số cuối kỳ/Closing balance	Số đầu năm/Opening balance
1	2	3	4	5
7. Phải trả nội bộ ngắn hạn 7. Inter-company payables	317			
8. Phải trả theo tiến độ hợp đồng xây dựng ngắn hạn 8. Payables based on agreed progress of construction contract	318			
9. Doanh thu chờ phân bổ ngắn hạn 9. Short-term deferred revenue	319	V.22(a)		
10. Phải trả ngắn hạn khác 10. Other payables	320	V.21(a)	5,185,860,283	3,979,981,638
11. Vay và nợ thuê tài chính ngắn hạn 11. Short-term loans and finance lease liabilities	321	V.16(a)		
12. Dự phòng phải trả ngắn hạn 12. Provision for short-term payables	322	V.25(a)		
13. Quỹ khen thưởng, phúc lợi 13. Bonus and welfare fund	323		5,023,981,101	4,101,757,205
14. Quỹ bình ổn giá 14. Price stabilization fund	324			
15. Giao dịch mua bán lại trái phiếu Chính phủ 15. Reacquisition of government bonds	325	V.23		
II. Nợ dài hạn/Long-term liabilities	330			
1. Phải trả người bán dài hạn 1. Long-term trade payables	331	V.17(b)		
2. Người mua trả tiền trước dài hạn 2. Long-term advances from customers	332			
3. Thuế và các khoản phải nộp Nhà nước dài hạn 3. Long-term taxes and payables to the State	333	V.19(b)		
4. Chi phí phải trả dài hạn 4. Long-term accrued expenses payable	334	V.20(b)		
5. Phải trả nội bộ về vốn kinh doanh 5. Operating capital intra-company payables	335			
6. Phải trả nội bộ dài hạn 6. Inter-company long-term payables	336			
7. Doanh thu chờ phân bổ dài hạn 7. Long-term deferred revenue	337	V.22(b)		
8. Phải trả dài hạn khác 8. Other long-term payables	338	V.21(b)		
9. Vay và nợ thuê tài chính dài hạn 9. Long-term loans and finance lease liabilities	339	V.16(b)		
10. Trái phiếu chuyển đổi 10. Convertible bonds	340			
11. Cổ phiếu ưu đãi 11. Preference shares	341	V.24		
12. Thuế thu nhập hoãn lại phải trả 12. Deferred tax payables	342	V.26(b)		
13. Dự phòng phải trả dài hạn 13. Provision for long-term payables	343	V.25(b)		
14. Quỹ phát triển khoa học và công nghệ 14. Science and technology development fund	344			
D - VỐN CHỦ SỞ HỮU/B. OWNER'S EQUITY	400		215,623,309,382	197,367,626,194
1. Vốn góp của chủ sở hữu 1. Owner's contributed capital	411	V.27(b)	120,270,860,000	120,270,860,000
- Cổ phiếu phổ thông có quyền biểu quyết - Voting common shares	411a	V.27(d)	120,270,860,000	120,270,860,000
- Cổ phiếu ưu đãi - Preferred stock	411b	V.27(d)		
2. Thặng dư vốn/2. Capital surplus	412	V.27(e)	14,060,000,000	14,060,000,000
3. Quyền chọn chuyển đổi trái phiếu 3. Bond conversion option	413	V.27(e)		

Chỉ tiêu/Items	Mã số/Code	Thuyết minh/Note	Số cuối kỳ/Closing balance	Số đầu năm/Opening balance
1	2	3	4	5
4. Vốn khác của chủ sở hữu 4. Other owner's equity	414			
5. Cổ phiếu mua lại của chính mình (*) 5. Treasury shares (*)	415	V.27(e)		
6. Chênh lệch đánh giá lại tài sản 6. Asset revaluation difference	416	V.28		
7. Chênh lệch tỷ giá hối đoái 7. Foreign exchange rate differences	417	V.29		
8. Quỹ đầu tư phát triển 8. Development Investment Fund	418		41,249,231,759	39,195,797,496
9. Quỹ khác thuộc vốn chủ sở hữu 9. Other funds within owners' equity	419		3,290,158,674	3,290,158,674
10. Lợi nhuận sau thuế chưa phân phối 10. Undistributed profit after tax	420		36,753,058,949	20,550,810,024
- LNST chưa phân phối lũy kế đến cuối kỳ trước - Accumulated undistributed profit after tax as of the end of the previous period	420a		28,657,263,675	10,613,014
- LNST chưa phân phối kỳ này - Undistributed profit after tax for the period	420b		8,095,795,274	20,540,197,010
TỔNG CỘNG NGUỒN VỐN/TOTAL RESOURCES (440 = 300 + 400)	440		262,499,353,018	227,200,577,079

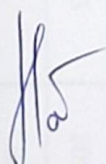
Phê duyệt, ngày 16 tháng 07 năm 2026
Approved, July 16, 2026

NGƯỜI LẬP
PREPARED



Đỗ Minh Tâm

KẾ TOÁN TRƯỞNG
Chief Accountant



Phạm Thu Hà

NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT
LEGAL REPRESENTATIVE



Nguyễn Ngọc Anh

BÁO CÁO KẾT QUẢ HOẠT ĐỘNG KINH DOANH/Statement of Profit or Loss
 Quý 2 năm 2026/Second quarter of 2026

Đơn vị tính: VND/Unit: VND

Chi tiêu/Items	Mã số/Code	Thuyết minh/Note	Quý II năm 2026 Quarter II/2026	Quý II năm 2025 Quarter II/2025	Lũy kế từ đầu năm đến cuối quý 2 năm 2026 Accumulated in 2026	Lũy kế từ đầu năm đến cuối quý 2 năm 2025 Accumulated in 2025
1	2	3	4	6	6	7
1. Doanh thu bán hàng và cung cấp dịch vụ						
1. Revenue from sale of goods and rendering of services	01	VL.1	137,639,420,541	126,389,873,566	258,130,854,751	226,478,628,576
2. Các khoản giảm trừ doanh thu	02	VL.2	8,330,770,388	12,026,943,301	14,117,613,764	12,109,054,861
3. Doanh thu thuần về bán hàng và cung cấp dịch vụ (10 = 01 - 02)	10		129,308,650,153	114,362,930,265	244,013,240,987	214,369,573,715
4. Giá vốn hàng bán	11	VL.3	103,892,657,915	96,549,856,900	200,332,658,381	182,040,734,108
5. Lợi nhuận gộp về bán hàng và cung cấp dịch vụ (20 = 10 - 11)	20		25,415,992,238	17,813,073,365	43,680,582,606	32,328,839,607
6. Lãi/ổ của hoạt động bán, thanh lý bất động sản đầu tư	21	VL.4				
6. Gain/loss from the sale or disposal of investment property						
7. Doanh thu hoạt động tài chính	22	VL.5	724,585,522	313,200,866	1,569,422,992	1,236,259,767
7. Revenue from financial income						
8. Chi phí tài chính	23	VL.6	896,216,485	1,160,000,000	2,043,965,134	2,165,794,165
8. Financial expenses						
- Trong đó: Chi phí đi vay	24					
- In which: Interest expenses						
9. Chi phí bán hàng	25	VL.9	5,212,341,944	4,513,241,136	8,712,241,988	7,798,464,072
9. Selling expenses						
10. Chi phí quản lý doanh nghiệp	26	VL.9	7,995,322,849	6,624,181,474	14,314,320,365	11,833,279,194
10. General administrative expenses						
11. Lợi nhuận thuần từ hoạt động kinh doanh {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		12,036,696,482	5,828,851,621	20,179,478,111	11,767,561,943
12. Thu nhập khác						
12. Other income	31	VL.7		22,727,273	28,378,617,805	22,727,273

Chi tiêu/Items	Mã số/Code	Thuyết minh/Note	Quý II năm 2026 Quarter II/2026	Quý II năm 2025 Quarter II/2025	Lũy kế từ đầu năm đến cuối quý 2 năm 2026 Accumulated in 2026	Lũy kế từ đầu năm đến cuối quý 2 năm 2025 Accumulated in 2025
1	2	3	4	6	6	7
13. Chi phí khác						
13. Other expense	32	VI.8	1,563,816,226	148,354,947	2,239,261,506	322,446,386
14. Lợi nhuận khác (40 = 31 - 32)			(1,563,816,226)	(125,627,674)	26,139,356,299	(299,719,113)
14. Other profit (loss) (40 = 31 - 32)	40					
15. Tổng lợi nhuận kế toán trước thuế (50 = 30 + 40)			10,472,880,256	5,703,223,947	46,318,834,410	11,467,842,830
15. Total accounting profit before tax (50 = 30 + 40)	50					
16. Chi phí thuế TNDN hiện hành			2,377,084,982	1,169,400,153	9,582,242,859	2,357,142,218
16. Current business income tax expenses	51	VI.11				
17. Chi phí thuế TNDN hoãn lại						
17. Deferred business income tax expenses	52	VI.11				
18. Lợi nhuận sau thuế thu nhập doanh nghiệp (60 = 50 - 51 - 52)			8,095,795,274	4,533,823,794	36,736,591,551	9,110,700,612
18. Lợi nhuận sau thuế thu nhập doanh nghiệp (60 = 50 - 51 - 52)	60					
19. Lãi cơ bản trên cổ phiếu (*)						
19. Basic earnings per share (*)	70					
20. Lãi suy giảm trên cổ phiếu (*)						
20. Diluted earnings per share (*)	71					

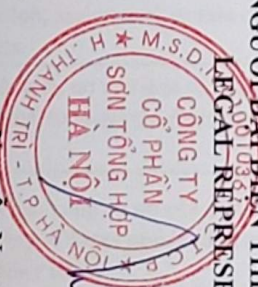
NGƯỜI LẬP
PREPARED

Đỗ Minh Tâm

KẾ TOÁN TRƯỞNG
Chief Accountant

Phạm Thu Hà

NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT
LEGAL REPRESENTATIVE



Nguyễn Ngọc Anh

Phê duyệt, ngày 16 tháng 07 năm 2026
Approved, July 16, 2026

BÁO CÁO LƯU CHUYỂN TIỀN TỆ/STATEMENT OF CASH FLOWS

(Theo phương pháp trực tiếp)/(Using the direct method)

Quý 2 năm 2026/Second quarter of 2026

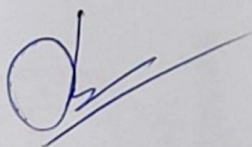
Đơn vị tính: VND/Unit: VND

Chỉ tiêu/Items	Mã số/Code	Thuyết minh/Note	Lũy kế từ đầu năm đến cuối quý 2/2026 Accumulated in 2026	Lũy kế từ đầu năm đến cuối quý 2/2025 Accumulated in 2025
1	2	3	4	5
I. Lưu chuyển tiền từ hoạt động kinh doanh I. Cash flow from operating activities				
1. Tiền thu từ bán hàng, cung cấp dịch vụ và doanh thu khác 1. Cash receipts from goods sale, services supply and others	01		134,624,207,068	237,238,644,313
2. Tiền chi trả cho người cung cấp hàng hóa và dịch vụ 2. Cash payments to goods suppliers and service providers	02		(120,190,469,274)	(193,223,897,516)
3. Tiền chi trả cho người lao động 3. Cash payments to employees	03		(7,295,234,456)	(17,810,186,017)
4. Chi phí đi vay đã trả 4. Borrowing costs paid	04			(2,165,794,165)
5. Thuế thu nhập doanh nghiệp đã nộp 5. Corporate income tax paid	05		(3,605,000,000)	(2,462,305,623)
6. Tiền thu khác từ hoạt động kinh doanh 6. Other cash receipts from business activities	06		6,414,356,725	2,230,192,838
7. Tiền chi khác cho hoạt động kinh doanh 7. Other cash payments to production and business activities	07		(8,652,330,309)	(17,980,744,128)
Lưu chuyển tiền thuần từ hoạt động kinh doanh Net cash flows from business activities	20		1,295,529,754	5,825,909,702
II. Lưu chuyển tiền từ hoạt động đầu tư II. Cash flow from investment activities				
1. Tiền chi để mua sắm, xây dựng TSCĐ và các tài sản dài hạn khác 1. Cash payments to procure and/or construct fixed assets and other long-term assets	21	V.8		(173,334,219)
2. Tiền thu từ thanh lý, nhượng bán TSCĐ và các tài sản dài hạn khác 2. ash receipts from the liquidation, assignment or sale of fixed assets and other long-term assets	22			
3. Tiền chi cho vay, mua các công cụ nợ của đơn vị khác 3. Cash payments to provide loans, to acquire debt instruments of other units	23		(27,000,000,000)	(91,000,000,000)
4. Tiền thu hồi cho vay, bán lại các công cụ nợ của đơn vị khác 4. Cash receipts from the recovery of loans provided, from the re-sale of debt instruments of other units	24		27,000,000,000	85,000,000,000
5. Tiền chi đầu tư góp vốn vào đơn vị khác 5. Cash payments of investments in capital contributions to other units	25			
6. Tiền thu hồi đầu tư góp vốn vào đơn vị khác 6. Cash recovered from investments in capital contributions to other units	26			
7. Tiền thu lãi cho vay, cổ tức và lợi nhuận được chia 7. Other cash payments to production and business activities	27			1,236,259,767

Lưu chuyển tiền thuần từ hoạt động đầu tư Net cash flows from business activities	30			(4,937,074,452)
III. Lưu chuyển tiền từ hoạt động tài chính III. Cash flow from financial activities				
1. Tiền thu từ phát hành cổ phiếu, nhận vốn góp của chủ sở hữu 1. Cash proceeds from the issuance of shares or reception of capital contributed by owners	31			
2. Tiền trả lại vốn góp cho các chủ sở hữu, mua lại cổ phiếu đã phát hành 2. Cash repayments of contributed capital to owners or for redemption of shares by the issuing enterprise	32			
3. Tiền thu từ đi vay 3. Proceeds from borrowings	33			
4. Tiền trả nợ gốc vay 4. Cash repayments of principals of borrowings	34			
5. Tiền trả nợ gốc thuê tài chính 5. Principal repayments on finance leases	35			
6. Cổ tức, lợi nhuận đã trả cho chủ sở hữu 6. Cash payments of dividends or profits to owners or shareholders	36		(16,875,191,227)	(18,181,818,486)
Lưu chuyển tiền thuần từ hoạt động tài chính Net cash flow from financial activities	40		(16,875,191,227)	(18,181,818,486)
Lưu chuyển tiền thuần trong kỳ (50 = 20 + 30 + 40) Net cash flow in the period (50=20+30+40)	50		(15,579,661,473)	(17,292,983,236)
Tiền và tương đương tiền đầu kỳ Cash and cash equivalents at the beginning of period	60		33,508,253,037	63,111,757,334
Ảnh hưởng của thay đổi tỷ giá hối đoái quy đổi ngoại tệ Effects of changes in foreign exchange rates	61			
Tiền và tương đương tiền cuối kỳ (70 = 50 + 60 + 61) Cash and cash equivalents at the end of period (70 = 50+60+61)	70	V.1	17,928,591,564	45,818,774,098

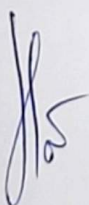
Phê duyệt, ngày 16 tháng 07 năm 2026
Approved, July 16, 2026

NGƯỜI LẬP
PREPARED



Đỗ Minh Tâm

KẾ TOÁN TRƯỞNG
Chief Accountant



Phạm Thu Hà

NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT
LEGAL REPRESENTATIVE



Nguyễn Ngọc Anh

CÔNG TY CỔ PHẦN SƠN TỔNG HỢP HÀ NỘI
HANOI SYNTHETIC PAINT JOINT STOCK COMPANY
Thôn Vãn, Phường Thanh Liệt, Thành phố Hà Nội, Việt Nam
Van Village, Thanh Liet Ward, Hanoi City, Vietnam

THỰC HIỆN NGHĨA VỤ VỀ NGÂN SÁCH NHÀ NƯỚC/PERFORMING OBLIGATIONS TO THE STATE BUDGET
QUÝ II NĂM 2026/Second quarter of 2026

Số hiệu Number	Chi tiêu Item	Số còn phải nộp đầu năm The remaining amount must be paid at the beginning of the year	Phát sinh trong kỳ Arising during the period		Số còn phải nộp cuối kỳ The remaining amount must be paid at the end of the term
			Số phải nộp Number to be paid	Số đã nộp Number submitted	
1	2	3	4	5	6
333	Thuế và các khoản phải nộp nhà nước/Taxes and other amounts payable to the state				
33311	Thuế GTGT đầu ra/Output VAT	-	10,601,656,354	8,985,991,638	1,615,664,716
33312	Thuế GTGT hàng nhập khẩu/VAT on imported goods	-	999,803,118	999,803,118	-
3332	Thuế tiêu thụ đặc biệt/Special consumption tax	-	-	-	-
3333	Thuế xuất, nhập khẩu/Import and export tax	-	55,055,346	55,055,346	-
3334	Thuế thu nhập doanh nghiệp/Corporate income tax	7,205,157,877	2,377,084,982	3,605,000,000	5,977,242,859
3335	Thuế thu nhập cá nhân/Personal income tax	8,600,000	593,265,973	591,615,973	10,250,000
3336	Thuế tài nguyên/Resource tax	-	-	-	-
3337	Thuế nhà đất, tiền thuê đất/Real estate tax, land rent	-	460,073,735	460,073,735	-
3338	Thuế bảo vệ môi trường và các loại thuế khác/Environmental protection tax and other taxes	9,123,823	30,032,706	30,032,706	9,123,823
3339	Phí, lệ phí và các khoản phải nộp khác/Fees, charges and other payables	-	121,215,629	1,524,317	119,691,312
	Tổng cộng/Total	-	15,238,187,843	14,729,096,833	7,731,972,710

NGƯỜI LẬP
PREPARED

Đỗ Minh Tâm

KẾ TOÁN TRƯỞNG
Chief Accountant

Phạm Thu Hà

NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT
LEGAL REPRESENTATIVE

Phê duyệt, ngày 16 tháng 07 năm 2026
Approved, July 16, 2026

CÔNG TY CỔ PHẦN SƠN TỔNG HỢP HÀ NỘI
Nguyễn Ngọc Anh

NOTES TO THE FINANCIAL STATEMENTS

As at 30/06/2026

1. COMPANY INFORMATION**1.1. Ownership structure**

Hanoi Synthetic Paint Joint Stock Company was established under the Certificate of Business Registration of Joint Stock Company No. 0100103619 issued by Hanoi Department of Planning and Investment on 20 December 2005, registered for the 11th change on June 25, 2020.

Transaction name in English: Hanoi Synthetic Paint Joint Stock Company.

Abbreviated name: HASYNPAINTCO.

According to the 11th amendment of the Business Registration Certificate dated 25/06/2020, the charter capital of the Company is VND 120,270,860,000 (*In words: One hundred and twenty billion, two hundred and seventy million, eight hundred and sixty thousand VND*).

The Company's stock is currently listed on the UpCOM Stock Exchange with stock code: HSP

The Company's registered office is located at: Van Village, Thanh Liet Commune, Thanh Tri District, Hanoi City, Vietnam.

The total number of the Company's employees as at 30/06/2026 is: 215 people (as at 31/12/2025 is: 219 people).

1.2. Operating industries and principle activities

- Other production not yet classified: Production of paints, printing inks, varnishes and surface coatings, supplies, raw materials, machinery and equipment related to the paint industry, printing inks, varnishes and surface coatings;
- Wholesale of other specialized businesses that have not yet been classified into: Trading in paints, printing inks, varnishes and surface coatings, supplies, raw materials, machinery and equipment related to paints, printing inks, varnishes and surface coatings;
- The remaining business support service activities have not been classified anywhere: Import and export of paints, printing inks, varnishes and surface coatings, supplies, raw materials, machinery and equipment related to the paint, printing inks, varnishes and surface coatings;
- Other professional, scientific, and technological activities not classified elsewhere. These include: Research, technology transfer, consulting, processing, and technical services related to the paint, ink, varnish, and surface coating industries;
- Real estate business, land use rights belonging to the owner, user or lessee;
- Production of fertilizers and nitrogen compounds. Specifically: production of organic fertilizers and biofertilizers;
- (Excluding industries and trades that are prohibited by law from doing business and only doing business after fully meeting the conditions prescribed by law)./.

The principal activities of the Company during the period: Production and trading of paints..

1.3. Normal operating cycle

The Company's normal operating cycle is 12 months.

1.4. Statement of information comparability on the financial statements

The Board of Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 and Circular No. 53/2016/TT-BTC on amending and supplementing a number of articles of Circular No. 99/2025/TT-BTC dated December 22, 2014 issued by the Ministry of Finance. Therefore, the information and figures presented in the financial statements are comparable.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

2. FISCAL YEAR AND ACCOUNTING CURRENCY**2.1 Fiscal year**

The Company's fiscal year applicable for the preparation of its financial statements starts on 1st January and ends on 31st December of solar year.

2.2 Accounting currency

The accompanying financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM**3.1 Accounting system**

The Company applied to Vietnamese Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance and Circular No. 53/2016/TT-BTC dated March 21, 2016 amending and supplementing a number of articles of Circular 99/2025/TT-BTC dated December 22, 2014.

3.2 Statements for the compliance with Accounting Standards and System

The Board of Directors of the Company ensures that it has fully complied with the Vietnam Accounting Standards, the current Vietnamese Corporate Accounting Regime and legal regulations related to the preparation and presentation of financial statements for the fiscal year ending 30/06/2025.

3.3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Basis of preparation of the financial statements**

The attached financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of financial statements

The enclosed financial statements are not intended to reflect the financial situation, results of business operations and cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

Accounting estimates

The preparation of the financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash: Including Cash, Bank deposits (non-term).

Cash and bank deposits are recognized on the basis of actual revenue and expenditure.

Cash equivalents

Including short-term investments, time deposits whose recovery period or maturity not exceeding 3 months from the date of investment, deposits could be liquidated into particular amount and have no liquidation risk as at reporting time.

Financial investmentsHeld to maturity investments

Investments held to maturity include term bank deposits, for the purpose of earning periodic interest, and other investments held to maturity.

Investments held to maturity are recorded at the original price and determined at fair value based on the recoverability of the investment.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

3.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Foreign currency**

The Company applies the Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on October 27, 2025 guiding the handling of exchange rate differences as follows:

Operations arising in foreign currencies arising in the fiscal year shall comply with the actual exchange rate at the time of occurrence of foreign currency transactions of the commercial banks where the enterprises have transactions arising in accordance with law.

For the revaluation of foreign currency balances at the end of the period, the purchase rate of the commercial bank where the enterprise opens the account shall be announced at the time of making the financial statements.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions.

The cost of inventories is determined in accordance with the weighted average method.

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution. The Company uses the perpetual inventory method and the inventory cost is calculated weighted average method.

Unfinished production and business expenses are aggregated according to the actual costs incurred for each stage of production.

The provision for depreciation of the Company's inventory is set aside when there is reliable evidence of a decline in the net realizable value compared to the original price of the inventory.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Tangible fixed assets are depreciated using straight-line method over their estimated useful lives. Details are as follows:

	<u>Years</u>
Buildings, structures	04 - 25
Machinery and equipment	04 - 08
Motor vehicles	06 - 10
Others	04 - 10

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

3.5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Intangible fixed assets and Amortization

The Company's intangible fixed assets are the value of land use rights and software programs reflected at the original price and are stated at history cost less accumulated amortization.

Historical costs of intangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Land use rights are depreciated according to the straight-line method of 20 years, computer software is depreciated by the straight-line method based on the estimated useful life of 03 years.

Prepaid expenses

Prepaid expenses reflect the actual costs incurred, but the results are relevant to business and production activities of many accounting periods and the associated transfer costs into the cost of production and business subsequent accounting periods.

Prepaid expenses are stated at cost and are classified under short-term and long-term on the balance sheet, the interim accounting period based on the allocation time of each contract.

Prepaid expenses are gradually allocated on a straight-line basis over their estimated useful lives within 03 years.

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: Includes payables of a commercial nature arising from the purchase of goods, services and assets between the Company and the seller.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Loans and finance lease liabilities

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

3.6. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Accrued expenses**

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

The expenses to be paid will be settled with the actual expenses incurred, the difference in the amount deducted in advance and the actual expenses will be refunded.

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Undistributed profits are determined on the basis of the business results after corporate income tax and the distribution of profits of the Company.

The Company's after-tax profit shall be deducted for dividends to shareholders after being approved by the Board of Shareholders at the Company's Annual General Meeting and after setting up funds under the Company's Charter.

Dividends are recognized as a liability when approved by the General Meeting of Shareholders.

Revenue and other income

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- (a) The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- (b) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) The amount of revenue can be measured reliably;
- (d) It is probable that the economic benefits associated with the transaction will flow to the Company; and
- (e) Costs related to transactions can be determined

Revenue from interest income, dividends and profits received and other income:

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Revenue deductions

Revenue deductions includes:

- Trade discount: is a reduction for customers having bulk purchasing, excluding commercial discounts for buyers shown in VAT invoices or sales invoices.
- Sales allowances: is deduction for customers who purchase defect products, low-quality and deteriorated goods or goods with incorrect specification as stated in economic contracts; excluding sales discounts for customers presented in VAT or sales invoices.
- Returned goods: due to violation of commitments, economic contracts, low quality or incorrect types and specifications.
- In case goods sold or services provided in the previous year/period but sales discounts, sales allowances, sales returns incur in the following year/period, the Company recognises as the following principles:
- If incurred before issuance of financial statements: reducing revenue in the financial statements of the reporting period
- If incurred after issuance of financial statements: reducing revenue of the occurrence period

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

3.7. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Cost of goods sold**

Including the cost of products, goods and services sold in the year recorded in accordance with the revenue in the year.

The provision for inventory depreciation is calculated and the cost of goods sold on the basis of the quantity of inventory and the difference between the net realizable value is less than the original price of inventory.

For the cost of raw materials directly consumed in excess of the normal level, labor costs, fixed general production costs not allocated to the value of warehousing products shall be immediately recorded in the cost of goods sold (after deducting compensations, if any) even if the products goods that have not been determined to be consumed.

Current corporate income tax expense and deferred corporate income tax expense/ Current and deferred corporate income tax expenses

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of a period.

- Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The difference between taxable income and accounting profit is due to the adjustment of differences between accounting profits and taxable income according to current tax policies.

- Deferred income tax expenses: is corporate income tax payable in the future arising from: recognising deferred income tax payable during the year; reversing deferred tax assets recognised in previous years/periods; not recognising deferred tax assets or deferred tax liabilities arising from transactions that directly recorded to equity.

The company applies a corporate income tax rate of 20%.

The determination of income tax of the Company is based on current tax regulations. However, these regulations change from time to time, and the final determination of corporate income tax depends on the results of the inspection by the competent tax authority.

Earnings per share

Basic earnings per shares share is calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period/ year.

Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of Directors said that the Company operates in the departments according to the business field of production and trading of paint products, only serving this activity... and operates in a division according to the only geographical area of Vietnam. Therefore, the Company does not make a Department Report.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

4. SUPPLEMENTAL INFORMATION TO ITEMS DISCLOSED IN THE BALANCE SHEET

4.1 Cash and cash equivalents

	30/06/2026	31/12/2025
	VND	VND
Cash on hand	318.272.680	3.724.322.989
Bank deposits	17.610.318.884	41.619.795.888
Cash equivalents (term deposits of less than 3 months)		
Seabank - Lang Ha Branch		
Teachcombank - Dong D Branch		
Total	17.928.591.564	45.344.118.877

4.2 Receivables from customers

	30/06/2026	31/12/2025
	VND	VND
Short-term		
Vietnam Precision Industry Company Limited 1	1.108.613.559	771.502.930
SON DAT TRADING AND SERVICE JOINT STOCK COMPANY	3.425.534.048	1.052.181.999
HONDA Vietnam Company	11.154.244.404	7.735.168.015
BINH LAM TRADING AND SERVICES COMPANY LIMITED	2.330.703.999	662.578.645
Hai Phong Plastic and Mechanical Joint Stock Company	1.658.037.925	2.721.578.156
VIETNAM MECHANICAL AND MACHINERY ASSEMBLY JOINT STOCK COMPANY	3.071.475.240	672.098.000
THAI HUY KHANG COMPANY LIMITED	506.400.843	487.373.583
AN SANG TRADING JOINT STOCK COMPANY	1.564.261.100	
Thang Long Hanoi Trading, Import-Export and Business Joint Stock Company	2.547.232.886	
Dat Thanh Phat Manufacturing and Trading Co., Ltd	2.021.416.624	
CÔNG TY TNHH SƠN TỔNG HỢP QUỐC TẾ	2.147.637.812	
Le Thim Trading Co., Ltd	1.631.088.554	
Thong Hao General Trading Co., Ltd	2.000.519.725	
CÔNG TY TNHH THẾ CHÍNH	1.828.694.244	
Nam Hai Construction, Trading and Service Co., Ltd	2.317.485.489	
Other customers	13.196.679.609	4.740.323.778
Total	52.510.026.061	16.244.673.024

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

4.3 Repayments to suppliers

	30/06/2026 VND	31/12/2025 VND
Short-term		
GREENTECH VINA Engineering Co., Ltd	29.462.400	40.500.000
VĂN PHÒNG LUẬT SƯ DƯƠNG CÔNG	22.075.200	
Behn Meyer Specialties (M) PLT		144.168.454
Thai Thong Hung Yen Co., Ltd		103.915.916
Mitsui Bussan	75.000.000	
Other customers	303.714.281	116.840.630
Total	1.585.086.441	405.425.000

4.4 Inventories

	30/06/2026 Original price VND	31/12/2025 Original price VND	Preventive VND
Goods		-	-
Raw materials	48.295.252.254	54.768.701.320	-
Finished goods	31.836.879.842	30.233.065.357	-
Total	80.132.132.096	85.001.766.677	

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY

Form B 09 - DN

Van Village, Thanh Liet Commune, Thanh Tri
District, Hanoi City, Vietnam.Issued under Circular No. 99/2025/TT-BTC
December 22, 2014 of the Ministry of Finance**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

As at 31/03/2026

4.5 Fixed Assets**4.5.1 Tangible fixed assets***Unit: VND*

Items	Building and Structures	Machinery and Equipment	Transportation means	Other tangible fixed assets	Total
History cost					
As at 01/01/2026	23.855.614.391	46.700.197.049	16.075.976.796	14.209.325.804	98.995.890.710
- Increase		1.092.500.000			1.092.500.000
- Completed basic construction					
- Reclassification					
- Decrease (Reclassification)	318.880.800				318.880.800
As at 30/06/2026	23.719.524.297	47.792.697.049	16.075.976.796	14.209.325.804	101.614.733.240
Accumulated depreciation					
As at 01/01/2026	21.190.720.027	46.459.039.620	9.652.215.426	13.692.829.917	90.994.804.990
- Depreciation	349.852.866	165.464.502	719.423.429	38.680.230	1.273.421.027
- Increase					0
- Reclassification					0
- Decrease					
- Decrease (Reclassification)	38.680.230				38.680.230
As at 30/06/2026	21.365.646.460	46.541.771.871	10.030.376.939	13.712.170.032	91.649.965.302
New book value					
As at 01/01/2026	2.338.857.311	1.261.863.107	5.613.550.185	485.598.564	91.649.965.302
As at 30/06/2026	1.989.004.445	2.188.898.605	4.894.126.756	446.918.334	9.518.948.140

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

4.5.2 Intangible fixed assets

Unit: VND

Items	Land use rights	Software	Total
History cost			
As at 01/01/2026	17.261.158.686	1.470.990.625	18.732.149.311
- Increase			
- Decrease	1.206.276.046		1.206.276.046
As at 30/06/2026	16.054.882.640	1.470.990.625	17.525.873.265
Accumulated depreciation			
As at 01/01/2026	8.014.810.848	1.157.147.560	9.171.958.408
- Increase	471.123.400	133.813.924	604.937.324
- Decrease	1.206.276.046		1.206.276.046
As at 30/06/2026	7.279.658.202	1.290.961.484	8.570.619.686
New book value			
As at 01/01/2026	9.246.347.838	313.843.065	9.560.190.903
As at 30/06/2026	8.775.224.438	246.804.150	8.955.253.579

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY**Form B 09 - DN**Van Village, Thanh Liet Commune, Thanh Tri
District, Hanoi City, Vietnam.Issued under Circular No. 99/2025/TT-BTC
December 22, 2014 of the Ministry of Finance**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

As at 31/03/2026

4.6 Trade payables

	30/06/2026		31/12/2025	
	Book value	Repayable	Book value	Repayable
	VND	amuont VND	VND	amuont VND
Short-term				
Hanh Duc Trading Company Limited			1.550.835.000	1.550.835.000
HA ANH PHAT TRADING COMPANY LIMITED	4.678.674.264	4.678.674.264	3.154.655.203	3.154.655.203
Viet Phat Trading Service Joint Stock Company	1.716.336.000	1.716.336.000		
FSI Vietnam Joint Stock Company	1.453.199.400	1.453.199.400		
SII Investment and Trading Co., Ltd	2.510.019.858	2.510.019.858		
Kim Hai Chau Co., Ltd	1.744.836.120	1.744.836.120		
Payable to other customers	5.557.911.971	17.555.011.773	1.983.023.814	1.983.023.814
Total	17.660.977.613	17.660.977.613	6.688.514.017	6.688.514.017

HANOI SYNTHETIC PAINT JOINT STOCK COMPANY**Form B 09 - DN**Van Village, Thanh Liet Commune, Thanh Tri
District, Hanoi City, Vietnam.Issued under Circular No. 99/2025/TT-BTC
December 22, 2014 of the Ministry of Finance**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

As at 31/03/2026

4.7 Prepayments from customers

	<u>30/06/2026</u> <u>VND</u>	<u>31/12/2025</u> <u>VND</u>
Short-term		
SON DAT TRADING AND SERVICE JOINT STOCK COMPANY	456.000.000	-
Nam Hai Construction Trading and Service Company Limited	-	262.468.776
TRUNG HONG NINH THUAN ONE MEMBER CO., LTD	-	58.212.081
DAT THANH PHAT PRODUCTION AND TRADING COMPANY LIMITED	-	58.267.912
VAN AN INVESTMENT AND TRADING SERVICES JOINT STOCK COMPANY	-	267.462.660
Hung Thinh Investment and Production Company Limited	-	54.542.329
Hong Dang Company Limited	-	2.553.828
THANG LONG HANOI TRADING IMPORT EXPORT JOINT STOCK COMPANY	-	197.010.692
216 Joint Stock Company	-	-
MIZUKI VIETNAM CO., LTD	345.000.000	
Other customers	<u>109.870.514</u>	<u>1.780.259.450</u>
Total	<u>910.870.514</u>	<u>2.680.777.728</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

4.8 Taxes and payables to State Treasury

Unit: VND

	01/01/2026	Additions	Paid	30/06/2026
	VND	VND	VND	VND
Value added tax		22.603.918.445	20.988.253.729	1.615.664.716
Value added tax on imports		1.338.649.247	1.338.649.247	-
Corporate income tax	1.598.200.869	9.582.242.859	5.203.200.869	5.977.242.859
Import-export tax		95.964.060	95.964.060	-
Personal income tax	140.102.667	705.252.679	835.105.346	10.250.000
Resource tax		-	-	-
Real estate tax, land rent		49.073.735	49.073.735	-
Other taxes and fees	9.123.823	217.115.284	97.423.971	128.815.136
Total	1.747.427.359	34.592.216.309	28.607.670.957	7.731.972.711

4.9 Other payables

	31/06/2026	31/12/2025
	VND	VND
Short-term		
- Union fees	2.396.482.100	2 404 747 930
- Salary withholding amounts payable to employees	5.641.693.976	9.018.341.370
- Other payables	2.789.378.183	1.942.323.359
Total	13.782.670.475	12.998.323.009

Van Village, Thanh Liet Commune, Thanh Tri District, Hanoi City,
Vietnam.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

4.10 Owners' equity

Unit: VND

a. Changes of owners' equity

	Owners' capital	Share premium	Development investment fund	Financial reserve fund	Other equity funds	Retained profits	Total
A	1	2	3	3	4	7	9
At as 01/01/2025	120.270.860.000	14.060.000.000	38.151.435.908	1.044.361.588	3.290.158.674	20.861.590.350	196.634.044.932
- Increase					762.740.747	20.540.197.010	20.540.197.010
- Profit in previous year						20.540.197.010	20.540.197.010
- Appropriation to equity funds							0
- De crease							0
- Dividends							0
- Appropriation to equity funds							0
At as 01/01/2025	120.270.860.000	14.060.000.000	38.151.435.908	1.044.361.588	3.290.158.674	20.550.810.024	196.323.264.606
- Increase						28.640.796.277	28.640.796.277
- Profit in this year						28.640.796.277	28.640.796.277
- Appropriation to equity funds							
- De crease						20.534.342.626	
- Dividends						17.453.707.200	
- Appropriation to equity funds						3.080.635.426	
At as 31/03/2026	120.270.860.000	14.060.000.000	38.151.435.908		3.290.158.674	36.753.058.949	212.525.513.531

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

5. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

5.1 Net revenues from sales and services rendered

	30/06/2026 VND	2025 VND
Sales and service revenue	25.8130.854.751	463 229 817 881
Revenue deductions	14.117.613.764	30 172 928 209
Total	114.704.590.834	433.056.889.672

5.2 Costs of goods sold

5

	30/06/2026 VND	2025 VND
Costs of goods and services	200.332.658.381	360.648.449.325
Total	200.332.658.381	360.648.449.325

5.3 Financial income

	30/06/2026 VND	2025 VND
Interest income from deposit	1.569.422.992	2.916.462.566
Foreign exchange gains		5.854.381
Total	1.569.422.992	2.922.316.947

5.4 Financial Operating Expenses

	30/06/2026 VND	2025 VND
Payment discount expenses	2.043.965.134	3.747.672.957
Total	2.043.965.134	3.747.672.957

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As at 31/03/2026

5.5 Selling expenses and General and administrative expenses

	30/06/2026 VND	Năm 2025 VND
<i>Selling expenses</i>	8 712 241 988	17 333 114 362
Employee expenses	3 994 530 137	6 963 205 908
Materials expenses, Office supplies expenses	21 347 449	79 666 679
Depreciation expenses	28 469 236	33 820 632
Taxes, fees and charges		42 023 083
Outsourcing expenses		
Other cash expense	4 667 895 166	10 214 398 060
<i>Các khoản chi phí quản lý doanh nghiệp</i>	14 314 320 365	28 305 053 704
Employee expenses	6 768 945 341	14 252 991 066
Materials expenses, Office supplies expenses	387 831 710	556 808 649
Amortization and Depreciation expenses	1 313 601 737	2 623 673 333
Taxes, fees and charges	871 073 735	583 151 208
Provision for doubtful receivables		23 182 170
Outsourcing expenses		
Other cash expense	4 972 867 842	10 265 247 278
Cộng	23.026.562.353	45.638.168.066

5.6 Production and business expenses by factors

	30/06/2026 VND	Năm 2025 VND
Raw material expenses	190 217 213 509	334 660 873 751
Employee expenses	7 901 955 447	44 800 558 163
Amortization and Depreciation expenses	287 188 896	3 234 149 876
Provision costs	911 382 180	1 007 140 350
Outsourcing expenses and other cash expenses	8 380 373 262	26 151 700 425
Cộng	207.698.113.294	409.854.422.565

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

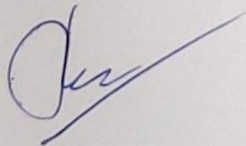
As at 31/03/2026

5.7 Current corporate income tax expense

	30/06/2026	2025
	VND	VND
Total accounting profit before tax	46 318 834 410	25 779 943 013
Non-deductible expenses	1 592 379 885	802 102 686
Subtract non-taxable income		5.854.381
Unrealized exchange rate gain		5.854.381
Total taxable income for the year	47 911 214 295	26.670.556.644
Tax rate	20%	20%
Current corporate income tax expense	9.582.242.859	5.334.111.329

10 Financial instruments

Details of the significant accounting policies and methods applied by the Company (including the criteria for recognition, the basis for determining value and the basis for recording income and expenses) for the main types of assets and financial liabilities

Preparer


Do Minh Tam

Accountant


Pham Thu Ha

Hanoi, 16th July 2026**General Director**


Nguyen Ngoc Anh