

Re: Explanation of the difference in after-tax profit on the Income Statement for Q2 2026 compared to Q2 2025

Hanoi, July 21, 2026

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

1. Company Name: Vietnam Hong Ha Joint Stock Company
2. Stock Code: PHH
3. Head Office Address: Operations Building, New Urban Area of Tu Hiep, Tu Hiep Commune, Thanh Tri District, Hanoi City.
4. Telephone: 024.35540845
5. Person in charge of information disclosure: Mrs. Tran Thi Thanh Binh - Position: Deputy General Director
- 6.1. Financial statements for Q2 2026 include: Balance Sheet (BCĐKT), Income Statement (BCKQKD), Cash Flow Statement (BCLCTT), and Notes to Financial Statements (TMBCTC).

6.2. Explanation:

Regarding the difference in profit after tax on the Income Statement for Q2 2026 compared to Q2 2025:

* In the Company's separate financial statements:

- Profit after tax in Q1 2026: - 2,575,069,736 VND
- Profit after tax in Q1 2025: - 128,260,562 VND

* In the Company's consolidated financial statements:

- Profit after tax in Q1 2026: - 2,576,161,211 VND
- Profit after tax in Q1 2025: - 129,362,699 VND

Profit after tax on the Separate Financial Statements for Q2 2026 recorded a loss greater by 1,891% compared to the Separate Financial Statements for Q2 2025, and the Consolidated Financial Statements for Q2 2026 recorded a loss greater by 1,908% compared to the Consolidated Financial Statements for Q2 2025:

Reason: In Q2 2026, the Company recognized revenue from the 17th installment of the Việt Đức Hospital project, leading to a larger loss in Q2 2026 compared to Q2 2025.



Regarding profit after tax losses in Q2 2026 on the Separate and Consolidated Financial Statements:

- Profit after tax on Separate Financial Statements Q2 2026: - 2,575,069,736 VND
- Profit after tax on Consolidated Financial Statements Q2 2026: - 2,576,161,211 VND

Reason: In Q2 2026, the Company recognized revenue from the 17th installment of the Việt Đức Hospital project, resulting in losses in profit after tax on both the Separate and Consolidated Financial Statements.

7. Website address for publishing the complete financial: <http://honghavietnam.vn>

We hereby certify that the disclosed information is truthful and accept full legal responsibility for the content of the disclosed information.

Recipients:

- As mentioned above;
- Finance and Accounting Department, General Affairs Department (for filing)

VIETNAM HONG HA JOINT STOCK COMPANY



PHÓ TỔNG GIÁM ĐỐC
Trần Thị Thanh Bình



PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to Clause 3 and Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 issued by the Ministry of Finance guiding information disclosure on the securities market, Hong Ha Viet Nam Joint Stock Company hereby discloses information on its Quarter II 2025 Financial Statements to the Hanoi Stock Exchange as follows:

1. Organization name: Hong Ha Vietnam Joint Stock Company

- Stock code: PHH
- **Address:** Operation Building, Tu Hiep New Urban Area, Yen So Ward, Hanoi City.
- Contact phone number: 024.35540845
- Email: banthuky@honghavietnam.vn Website: <http://honghavietnam.vn>

2. Information disclosure content:

- Financial Statements Quarter II of 2025
- ☒ Separate financial statements (TCNY has no subsidiaries and the superior accounting unit has affiliated units);
- ☒ Consolidated financial statements (TCNY has subsidiaries);
- ☐ Consolidated financial statements (TCNY has a affiliated accounting unit with its own accounting apparatus).

- Cases requiring explanation:

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

☒ Yes

☐ No

Explanatory document in case of integration:

☒ Yes

☐ No

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

☒ Yes

☐ No

Explanatory document in case of integration:

☒ Yes

☐ No

This information is published on the company's website on:
21/01/2026 at the link: <https://honghavietnam.vn/>

HONG HA VIETNAM JOINT STOCK COMPANY



PHÓ TỔNG GIÁM ĐỐC
Trần Thị Thanh Bình