



**HOC MON
TRADE JOINT STOCK COMPANY**

No: 157/1CN-11TC
*Differences in the Reviewed Consolidated Financial
Statements for the Six Months Ended June 30, 2026*

SOCIALIST REPUBLIC OF VIETNAM
Independence – Liberty – Happiness

Ho Chi Minh City, August 28th, 2026

**Attention: State Security Commission of Vietnam
HaNoi Stock exchange**

1. Company name: **HOC MON TRADE JOINT STOCK COMPANY**
2. Ticker symbol: **HTC**
3. Headquarters: 25 Ba Trieu Str, Hamlet 24, Hoc Mon Commune, Ho Chi Minh City.
4. Tel: 028-38913942
5. Spokesman: **Mr. LE VAN MY – Legal Representative of the Company**
6. Content of information disclosure:

6.1 The Review Report on the Interim Financial Information of the Consolidated Financial Statements for 2026 at August 28, 2026, comprising: Consolidated Financial Position Report, Consolidated income statement, Consolidated cash flow statement.

6.2 The figures and operating results presented in the Reviewed Interim Consolidated Income Statement for the six-month period of 2026 show differences of 5% or more between the pre-audit and post-audit figures, specifically:

No.	Description	Consolidated Q2 2025 Financial Statements issued on July 30, 2026	Reviewed Consolidated Interim Financial Statements for the period from January 1, 2026 to June 30, 2026	Difference	Percentage Difference	Reason
A. Interim Statement of Financial Position						
1	Investments in joint ventures and associates	60.872.430.778	53.525.174.031	7.347.256.747	-13,73%	Adjustment of the share of profit or loss of joint ventures and associates accounted for using the equity method (Clause 1, Article 62 of Circular No. 202/2014/TT- BTC dated December 22, 2014).
3	Undistributed profit after tax	48.697.414.313	41.350.157.566	7.347.256.747	-17,77%	
4	Undistributed profit after tax accumulated to the end of the previous period	43.447.134.878	35.002.861.942	8.444.272.936	-24,12%	
5	Undistributed profit after tax for the current period	5.250.279.435	6.347.295.624	(1.097.016.189)	17,28%	
B. Interim Statement of Income						
1	Share of profit or loss of joint ventures and associates	(372.983.449)	724.032.740	(1.097.016.189)	151,51%	Adjustment of the share of profit or loss of joint ventures



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2	Profit after tax attributable to owners of the parent	10.200.277.335	11.297.293.524	(1.097.016.189)	9,71%	and associates accounted for using the equity method (Clause 1, Article 62 of Circular No. 202/2014/TT- BTC dated December 22, 2014).

This information was posted on Website: www.hotraco.com.vn

We hereby declare to be responsible for the accuracy and completeness of the above information.

Legal Representative
of the Company

LE VAN MY

To:

- As above.
- Saved;

