

**VINH HA FOOD PROCESSING AND
CONSTRUCTION JOINT STOCK COMPANY**

No.: 252/VHF

Re: *Explanation of Reasons for Net Profit After
Tax in the Reporting Period*

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Ha Noi, date 27 August 2026

**To: - State Securities Commission;
- Hanoi Stock Exchange.**

1. Company Name: VINHHAFOODPROCESSINGANDCONSTRUCTIONJOINTSTOCKCOMPANY
2. Stock Code: VHF
3. Registered Office Address: No. 9A Vinh Tuy Street, Vinh Tuy Ward, Hanoi City.
4. Telephone: 0243.9871673 Fax: 0243.9870067
5. Person Responsible for Information Disclosure:
 - Legal Representative: Mr. Nguyen Van Toan.
6. Content of Information Disclosure:
 - 6.1. Reviewed Interim Combined Financial Statements of Vinh Ha Food processing and construction joint stock company, approved on 26th August 2026. Including: Balance Sheet, Income Statement, Cash Flow Statement, and Notes to the Financial Statements.
 - 6.2. Explanation of the content (explanation of the variance in net profit after tax compared to the same period last year):

In the first half of 2026, the Company's profit after tax reached VND 6,261 million, representing an increase of VND 2,048 million, or 48.59%, compared to the same period in 2025. This growth was primarily driven by the reversal of inventory provisions amounting to VND 2,015 million.

In addition, net revenue grew by approximately VND 147,000 million, mainly due to higher export volumes of tapioca (VND 112,000 million) and other agricultural products (VND 35,000 million).

Financial income also rose by approximately VND 3,300 million, attributed to profit sharing from the Tungshing joint venture (VND 1,800 million), increased deposit interest (VND 700 million), and foreign exchange gains (VND 800 million).

Website address for the full financial report: www.vinhha.com.vn

We hereby commit that the information disclosed above is true and fully responsible before the law for the content of the information disclosed.

Recipients:

- As above;
- Save Documentation.

LEGAL REPRESENTATIVE

DIRECTOR



Nguyen Van Toan