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ĐẠI CHỨNG SỞ HỮU  
NƠI LƯU QUẢN HẠ HẠ  
Trung Quốc CÔNG TY  
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HẢI HÀ, Trục 25  
Khuất, Chi-Đỗ Thị  
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**CÔNG TY CỔ PHẦN  
BÁNH KẸO HẢI HÀ  
HAI HA CONFECTIONERY  
JOINT STOCK COMPANY**

Số: 126/2026/CBTT-HHC  
No: 126/2026/CBTT-HHC

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM  
Độc lập - Tự do - Hạnh phúc  
THE SOCIALIST REPUBLIC OF VIETNAM  
Independence – Freedom - Happiness**

Hà Nội, ngày 20 tháng 10 năm 2026  
Hanoi, 20 October 2026

**CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH  
PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS**

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội  
To Hanoi Stock Exchange

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Bánh kẹo Hải Hà thực hiện công bố thông tin báo cáo tài chính (BCTC) quý III năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

*Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance providing guidance on information disclosure on the securities market, Hai Ha Confectionery Joint Stock Company hereby discloses its financial statements for the third quarter of 2026 to the Hanoi Stock Exchange as follows:*

**1. Tên tổ chức: CÔNG TY CỔ PHẦN BÁNH KẸO HẢI HÀ**

**Organization information: HAI HA CONFECTIONERY JOINT STOCK COMPANY**

- Mã chứng khoán: HHC  
Stock code: HHC
- Địa chỉ trụ sở chính: 25-27 đường Trương Định, phường Tương Mai, thành phố Hà Nội.

*Address: 25-27 Truong Dinh Street, Tuong Mai Ward, Hanoi City*

- Điện thoại/Tel: 024 3863 2956 Fax: 024 3863 8730
- Website: <http://www.haihaco.com.vn/>

**2. Nội dung công bố/Content of disclosed information:**

- BCTC quý III/2026:

*Q3/2026 financial statements*

☐ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc);

*Separate FS (applicable if the listed company has no subsidiaries and no superior accounting unit with dependent units);*

☐ BCTC hợp nhất (TCNY có công ty con);

*Consolidated FS (the listed company has subsidiaries);*

☒ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng);

*Combined FS (applicable if the Company has dependent accounting units);*

- Các trường hợp thuộc diện phải giải trình nguyên nhân:

*Cases requiring explanation*

- + Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được soát xét/được kiểm toán):

*The auditor issues a qualified, adverse or disclaimer opinion for the FS (for the FS that have been reviewed/ audited...)*

☐ Có/Yes



Không/No

Văn bản giải trình trong trường hợp tích có:

*Explanation document in case of ticked Yes*

☐ Có/Yes



Không/No

- + Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán):

*Profit after tax in the reporting period differs by 5% or more before and after audit, changing from loss to profit or vice versa (for audited financial statements):*

☐ Có/Yes



Không/No

Văn bản giải trình trong trường hợp tích có:

*Explanation document in case of ticked Yes*

☐ Có/Yes



Không/No

- + Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước:

*Profit after tax (PAT) in the reporting period changes by 10% or more compared to the same period last year:*

☐ Có/Yes



Không/No

Văn bản giải trình trong trường hợp tích có:

*Explanation document in case of ticked Yes*

☐ Có/Yes



Không/No

- + Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở kỳ báo cáo cùng kỳ năm trước sang lỗ ở kỳ này và ngược lại:

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

☐ Có/Yes



Không/No

Văn bản giải trình trong trường hợp tích có:

*Explanation document in case of ticked Yes*

☐ Có/Yes



Không/No

Thông tin này được công bố trên trang thông tin điện tử của công ty vào ngày 20/10/2026 tại đường dẫn <https://www.haihaco.com.vn/vi/bao-cai-tai-chinh>

*This information was published on the Company's website on October 20, 2026 at:*

<https://www.haihaco.com.vn/vi/bao-cai-tai-chinh>

**3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên trong quý III/2026:**



**Report on transactions valued at 35% or more of total assets:**

- Nội dung giao dịch/*Transaction content*: Không phát sinh / *None*
- Tỷ trọng giá trị giao dịch/tổng giá trị tài sản của doanh nghiệp (%) căn cứ trên báo cáo tài chính năm gần nhất: Không phát sinh

*The proportion of transaction value/total asset value of the enterprise (%) based on the most recent financial statements: None*

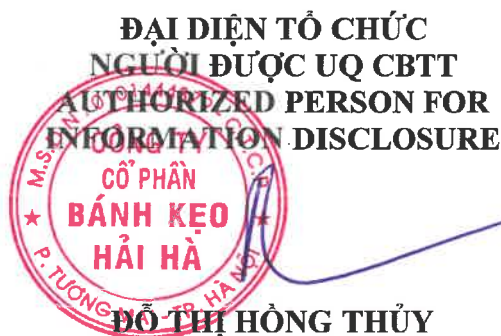
- Ngày hoàn thành giao dịch/*Transaction completion date*: Không phát sinh / *Not applicable*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

*We hereby certify that the disclosed information above is true and take full responsibility before the law for the content of the disclosed information*

**Tài liệu đính kèm/Attached documents:**

- BCTC quý III/2026 (BCTC tổng hợp)/Q3/2026 *Combined Financial Statements*



**STATEMENT OF FINANCIAL POSITION**

As at 30 Sep 2026

(Currency: VND)

| Item                                            | Code       | Note         | 30/09/2026             | 01/01/2026             |
|-------------------------------------------------|------------|--------------|------------------------|------------------------|
| <b>ASSETS</b>                                   |            |              |                        |                        |
| <b>A - CURRENT ASSETS</b>                       | <b>100</b> |              | <b>646.681.416.881</b> | <b>594.591.767.583</b> |
| <b>I. Cash and cash equivalents</b>             | <b>110</b> |              | <b>4.723.146.913</b>   | <b>57.544.668.509</b>  |
| 1. Cash                                         | 111        | VI.1         | 4.723.146.913          | 57.544.668.509         |
| <b>III. Short-term receivables</b>              | <b>130</b> |              | <b>593.442.487.400</b> | <b>477.045.768.769</b> |
| 1 Short-term trade receivables from customers   | 131        | VI.2         | 192.829.094.401        | 175.492.157.622        |
| 2 Short-term advances to suppliers              | 132        |              | 8.600.942.436          | 935.840.493            |
| 3 Other short-term receivables                  | 136        | VI.3a        | 395.240.490.947        | 303.845.811.038        |
| 4 Provision for doubtful short-term receivables | 137        |              | (3.231.048.925)        | (3.231.048.925)        |
| 5 Shortage of assets awaiting resolution        | 139        |              | 3.008.541              | 3.008.541              |
| <b>IV. Inventories</b>                          | <b>140</b> |              | <b>46.328.792.121</b>  | <b>52.187.467.906</b>  |
| 1 Inventories                                   | 141        | VI.4         | 46.328.792.121         | 52.187.467.906         |
| <b>VI. Other current assets</b>                 | <b>160</b> |              | <b>2.186.990.447</b>   | <b>7.813.862.399</b>   |
| 1 Short-term prepaid expenses                   | 161        | VI.5a        | 363.446.324            | 1.284.045.696          |
| 2 Value added tax deductibles                   | 162        |              | 42.553.883             | 37.429.104             |
| 3 Taxes and Other Receivables from State Budget | 163        | VI.7.b       | 1.780.990.240          | 6.492.387.599          |
| <b>B - NON-CURRENT ASSETS</b>                   | <b>200</b> |              | <b>283.957.099.467</b> | <b>389.628.273.764</b> |
| <b>I. Long-term receivables</b>                 | <b>210</b> |              | <b>121.340.226.975</b> | <b>211.340.226.976</b> |
| 1 Other long-term receivables                   | 215        | VI.3b        | 121.340.226.975        | 211.340.226.976        |
| <b>II. Fixed assets</b>                         | <b>220</b> |              | <b>112.825.293.568</b> | <b>126.432.930.952</b> |
| <b>1 Tangible fixed assets</b>                  | <b>221</b> | <b>VI.14</b> | <b>112.093.833.568</b> | <b>125.381.723.962</b> |
| Cost                                            | 222        |              | 420.860.705.299        | 420.765.805.299        |
| Accumulated depreciation (*)                    | 223        |              | (308.766.871.731)      | (295.384.081.337)      |
| <b>2 Intangible fixed assets</b>                | <b>227</b> | <b>VI.15</b> | <b>731.460.000</b>     | <b>1.051.206.990</b>   |
| Cost                                            | 228        |              | 2.476.266.580          | 2.476.266.580          |
| Accumulated amortization                        | 229        |              | (1.744.806.580)        | (1.425.059.590)        |
| <b>V. Long-term work in progress</b>            | <b>250</b> |              | <b>729.365.477</b>     | <b>-</b>               |
| 1 Construction in progress                      | 252        | VI.6         | 729.365.477            | -                      |
| <b>VII. Other non-current assets</b>            | <b>270</b> |              | <b>49.062.213.447</b>  | <b>51.855.115.836</b>  |
| 1 Long-term prepaid expenses                    | 271        | VI.5.b       | 49.062.213.447         | 51.855.115.836         |
| <b>TOTAL ASSETS</b>                             | <b>280</b> |              | <b>930.638.516.348</b> | <b>984.220.041.347</b> |

**STATEMENT OF FINANCIAL POSITION**

As at 30 Sep 2026

(Currency: VND)

| Item                                                               | Code | Note   | 30/09/2026      | 01/01/2026      |
|--------------------------------------------------------------------|------|--------|-----------------|-----------------|
| <b>LIABILITIES AND LIABILITIES</b>                                 |      |        | -               | -               |
| <b>C - LIABILITIES</b>                                             | 300  |        | 238.838.666.317 | 319.525.278.064 |
| <b>I. Current liabilities</b>                                      | 310  |        | 236.756.553.452 | 317.583.165.199 |
| 1 Short-term trade accounts payable                                | 311  | VI.6   | 17.405.245.749  | 48.677.520.657  |
| 2 Short-term advance from customers                                | 312  |        | 2.835.659.020   | 7.782.026.584   |
| 3 Short-term Taxes and amounts payable to State Budget             | 314  | VI.7.a | 9.610.942.804   | 11.042.261.795  |
| 4 Payables to employees                                            | 315  |        | 5.632.982.827   | 20.842.622.162  |
| 5 Short-term accrued expenses                                      | 316  | VI.8   | 10.615.716.441  | 38.360.155.762  |
| 6 Short-term unearned revenue                                      | 319  | VI.10  | 1.089.794.224   | 3.371.974.672   |
| 7 Other short-term payables                                        | 320  | VI.9.a | 22.807.816.619  | 21.628.604.494  |
| 8 Short-term borrowings and finance lease liabilities              | 321  | VI.11  | 159.460.824.162 | 157.249.616.067 |
| 9 Bonus and welfare fund                                           | 323  |        | 7.297.571.606   | 8.628.383.006   |
| <b>II. Long-term liabilities</b>                                   | 330  |        | 2.082.112.865   | 1.942.112.865   |
| 1 Other long-term payables                                         | 338  | VI.9.b | 2.082.112.865   | 1.942.112.865   |
| <b>D - EQUITY</b>                                                  | 400  |        | 691.799.850.031 | 664.694.763.283 |
| 1 Owners' contributed capital                                      | 411  |        | 164.250.000.000 | 164.250.000.000 |
| Ordinary shares with voting rights                                 | 411a |        | 164.250.000.000 | 164.250.000.000 |
| 2 Share premium                                                    | 412  |        | 33.502.910.000  | 33.502.910.000  |
| 3 Other equity                                                     | 414  |        | 3.656.202.300   | 3.656.202.300   |
| 4 Development and investment fund                                  | 418  |        | 413.175.543.518 | 413.175.543.518 |
| 5 Retained earnings                                                | 420  |        | 77.215.194.213  | 50.110.107.465  |
| Accumulated retained earnings up to the end of the previous period | 420a |        | 50.110.107.465  | 2.801.785.026   |
| Retained earnings for the current period                           | 420b |        | 27.105.086.748  | 47.308.322.439  |
| <b>TOTAL LIABILITIES AND EQUITY</b>                                | 440  |        | 930.638.516.348 | 984.220.041.347 |

Preparer

*[Signature]*

Truong Thi Ha Van

Chief Accountant

*[Signature]*

Truong Thi Ha Van



Hanoi, 20 Oct 2026  
Chairman

Hoang Hung

## HAIHA CONFECTIONERY JOINT STOCK COMPANY

25-27 Truong Dinh Street, Tuong Mai Ward, Hanoi City

Form B 02 – DN

(Issued under Circular No. 99/2025/TT-BTC  
dated October 27, 2025 of the Ministry of Finance)INCOME STATEMENT  
Quarter III 2026

(Currency: VND)

| No | Target                                             | Code | Explan<br>ation | This quarter    |                 | Accumulated from the beginning<br>of the year to the end of this quarter |                 |
|----|----------------------------------------------------|------|-----------------|-----------------|-----------------|--------------------------------------------------------------------------|-----------------|
|    |                                                    |      |                 | This year       | Last year       | This year                                                                | Last year       |
| 1  | Revenue from goods sold and services rendered      | 01   | VII.1           | 179.137.700.234 | 166.319.116.162 | 524.944.212.693                                                          | 463.026.742.249 |
| 2  | Deductions                                         | 02   | VII.2           | 44.681.248.534  | 8.934.590.778   | 135.692.264.045                                                          | 24.417.012.511  |
| 3  | Net revenue from goods sold and services rendered  | 10   |                 | 134.456.451.680 | 157.384.525.384 | 389.251.948.648                                                          | 438.609.729.738 |
| 4  | Cost of goods sold and services rendered           | 11   | VII.3           | 115.730.595.634 | 119.738.061.381 | 322.008.913.007                                                          | 341.051.470.625 |
| 5  | Gross profit from goods sold and services rendered | 20   |                 | 18.725.856.046  | 37.646.464.003  | 67.243.035.641                                                           | 97.558.259.113  |
| 6  | Financial income                                   | 21   | VII.4           | 10.470.726.286  | 10.925.535.346  | 31.539.906.247                                                           | 33.476.732.314  |
| 7  | Financial expenses                                 | 22   | VII.5           | 3.169.441.051   | 1.997.271.099   | 9.680.836.451                                                            | 8.001.616.494   |
|    | - Of which: Loan interest charged                  | 23   |                 | 3.074.888.129   | 1.977.956.673   | 9.564.538.941                                                            | 7.871.188.037   |
| 8  | Selling expenses                                   | 25   | VII.8           | 6.594.044.264   | 23.543.385.144  | 27.926.919.871                                                           | 65.861.225.136  |
| 9  | General and administration expenses                | 26   | VII.9           | 9.841.852.102   | 11.402.377.096  | 29.373.047.075                                                           | 32.902.726.406  |
| 10 | Operating profit                                   | 30   |                 | 9.591.244.915   | 11.628.966.010  | 31.802.138.491                                                           | 24.269.423.391  |
| 11 | Other income                                       | 31   | VII.6           | 2.027.782.233   | 163.720.889     | 2.028.759.465                                                            | 163.794.360     |
| 12 | Other expenses                                     | 32   | VII.7           | (184.063.630)   | 258.734.436     | 311.502.116                                                              | 633.505.247     |
| 13 | Profit from other activities                       | 40   |                 | 2.211.845.863   | (95.013.547)    | 1.717.257.349                                                            | (469.710.887)   |
| 14 | Accounting profit before tax                       | 50   |                 | 11.803.090.778  | 11.533.952.463  | 33.519.395.840                                                           | 23.799.712.504  |
| 15 | Current corporate income tax expense               | 51   | VII.10          | 1.663.930.947   | 2.094.353.251   | 6.414.309.092                                                            | 4.613.728.826   |
| 16 | Deferred Tax Expense                               | 52   |                 | 0               | 0               | 0                                                                        | 0               |
| 17 | Net profit after corporate income tax              | 60   |                 | 10.139.159.831  | 9.439.599.212   | 27.105.086.748                                                           | 19.185.983.678  |
| 18 | Earning per share                                  | 70   |                 | 617             | 574             | 1.650                                                                    | 1.166           |

Preparer

Truong Thi Ha Van

Chief Accountant

Truong Thi Ha Van

Hanoi, 20 Oct 2026

Chairman

HOANG HUNG



# CASH FLOW STATEMENT

(Indirect method)

Quarter II 2026

(Currency: VND)

|     | Target                                                                                            | Code | Accumulated from the beginning of the year to the end of this quarter |                   |
|-----|---------------------------------------------------------------------------------------------------|------|-----------------------------------------------------------------------|-------------------|
|     |                                                                                                   |      | This year                                                             | Last year         |
| I   | Cash flow from operating activities                                                               |      |                                                                       |                   |
| 1   | Profit for the quarter                                                                            | 01   | 33.519.395.840                                                        | 11.533.952.463    |
| 2   | Adjustment for                                                                                    |      |                                                                       |                   |
|     | - Depreciation and amortization of fixed assets                                                   | 02   | 13.702.537.384                                                        | 13.210.386.242    |
|     | - Foreign exchange loss (gain) upon revaluation of monetary items denominated in foreign currency | 04   | 40.945.346                                                            | 365.424.632       |
|     | - (Gain)/Loss from investing activities                                                           | 05   | (31.462.391.097)                                                      | (33.476.441.191)  |
|     | - Interest expenses                                                                               | 06   | 9.564.538.941                                                         | 7.871.188.037     |
| 3   | Operating profit before movements in working capital                                              | 08   | 25.365.026.414                                                        | (1.226.339.081)   |
|     | - Increase, decrease in receivables                                                               | 09   | 21.690.446.050                                                        | 76.232.084.223    |
|     | - Increase, decrease in inventory                                                                 | 10   | 5.858.675.785                                                         | (4.835.615.852)   |
|     | - Increase, decrease in payables (exclude interest expenses, CIT)                                 | 11   | 79.243.438.836                                                        | (40.493.259.252)  |
|     | - Increase, decrease in prepayments and others                                                    | 12   | 3.713.501.761                                                         | 2.296.994.222     |
|     | - Increase, decrease in trading securities                                                        | 13   | -                                                                     | (5.932.711.181)   |
|     | - Interest paid                                                                                   | 14   | (9.330.510.972)                                                       | (8.001.616.494)   |
|     | - Corporate income tax paid                                                                       | 15   | (7.543.233.520)                                                       | (8.682.467.853)   |
|     | - Other cash outflows                                                                             | 17   | (1.330.811.400)                                                       | (1.381.412.295)   |
|     | Net cash from operating activities                                                                | 20   | (84.201.236.818)                                                      | 7.975.656.437     |
| II  | Cash flow from investing activities                                                               |      |                                                                       |                   |
| 1   | Acquisition of fixed assets and other long-term assets                                            | 21   | (824.265.477)                                                         | (9.543.903.562)   |
| 2   | Proceeds from disposals of fixed assets and other long-term assets                                | 22   | -                                                                     | 17.107.624.111    |
| 3   | Money spent on investment in other entities                                                       | 25   | (110.800.000.000)                                                     | -                 |
| 4   | Proceeds from capital investment in other entities                                                | 26   | 109.000.000.000                                                       | -                 |
| 5   | Interest earned, dividend and profit received                                                     | 27   | 31.792.772.604                                                        | 17.107.624.111    |
|     | Net cash from investing activities                                                                | 30   | 29.168.507.127                                                        | 24.671.344.660    |
| III | Cash flow from financing activities                                                               |      |                                                                       |                   |
| 1   | Proceeds from borrowings                                                                          | 33   | 291.326.758.041                                                       | 313.611.097.909   |
| 2   | Repayments of borrowings                                                                          | 34   | (289.115.549.946)                                                     | (393.949.819.919) |
|     | Net cash from financing activities                                                                | 40   | 2.211.208.095                                                         | (80.338.722.010)  |
|     | Net cash flow during the period                                                                   | 50   | (52.821.521.596)                                                      | (47.691.720.913)  |
|     | Cash and cash equivalents at the beginning of year                                                | 60   | 57.544.668.509                                                        | 64.834.713.056    |
|     | Effect of changes in foreign exchange rates                                                       | 61   | -                                                                     | 79.822.024        |
|     | Cash and cash equivalents at the end of quarter                                                   | 70   | 4.723.146.913                                                         | 17.222.814.167    |

Preparer

Chief Accountant

Truong Thi Ha Van

Cao Thi Ngoc Lan



HOANG HUNG

## NOTES TO FINANCIAL STATEMENTS QUARTER III 2026

### I Business operations characteristics

- 1 Form of capital ownership  
Capital contributed by shareholders
- 2 Business field  
Manufacturing and trading of various types of confectionery and trading of supplies for the confectionery industry.
- 3 Business industry
  - Manufacturing and trading of food and beverages such as cakes, candies, sugar, milk, coffee, non-alcoholic drinks, mineral water, etc.;
  - Wholesale of machinery, equipment and other machine parts,
  - Investing in the construction and leasing of offices, residential buildings, and shopping centers.
- 4 Typical production and business cycle:  
The company's normal production and business cycle is carried out within a period of no more than 12 months.
- 5 The characteristics of a business's operations during the fiscal year affect its financial statements.
- 6 Business structure: The company has the following branches and dependent factories:
  - Ho Chi Minh City Branch;
  - Danang Branch;
  - Hai Ha Confectionery Joint Stock Company Branch - Hai Ha Confectionery Factory I (in Phu Tho province);
  - Hai Ha Confectionery Joint Stock Company Branch - Hai Ha Confectionery Factory II (in Nam Dinh province).
  - Hai Ha Confectionery Joint Stock Company Branch - Hai Ha Confectionery Factory VSIP Bac Ninh
- 7 Number of employees at the end of the fiscal year: 570 people
- 8 The comparative figures are those from the financial statements for the fiscal year ended December 31, 2025, and the same period of the previous year.
- 9 Provide explanations of other information in the financial statements in accordance with relevant legal regulations such as corporate law, securities law, etc.

### II Accounting period, currency used in accounting

- 1 Accounting period: Starts from January 1 and ends on December 31 of the calendar year.
- 2 Currency used in accounting: Vietnamese Dong

### III Applicable accounting standards and regimes

- 1 Applicable accounting regime: Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Minister of Finance and other current guiding and supplementary documents on accounting in Vietnam.
- 2 Statement on Compliance with Accounting Standards and Accounting Regulations  
The accompanying financial statements are presented in Vietnamese Dong (VND), at historical cost, and in accordance with Vietnamese Accounting Standards and the Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Minister of Finance.

### IV

- 1 Principles for converting financial statements prepared in foreign currency to Vietnamese Dong (in cases where the accounting currency differs from Vietnamese Dong); Impacts (if any) of converting financial statements from foreign currency to Vietnamese Dong.
- 2 Types of exchange rates applied in accounting:  
The buying and selling exchange rates at the time of foreign exchange transactions at the Vietnam Foreign Trade Commercial Bank, Thanh Cong branch, are based on the current exchange rates
- 3 Principles of Inventory Recognition
  - Inventory valuation principle: At original cost
  - Inventory valuation method: First In-First Out
  - Inventory accounting method: Perpetual declaration
  - Provision for inventory depreciation: No
- 4 Principles
  - Principle of recording fixed assets III are presented at original cost minus accumulated depreciation.
  - The original cost of self-made or self-constructed tangible fixed assets includes construction costs, actual production costs incurred plus installation and testing costs.
  - Fixed asset depreciation is calculated using the straight-line method based on the estimated useful life of the asset in accordance with the depreciation framework prescribed in Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance.,

Some fixed assets belonging to the machinery, equipment and means of transport groups are calculated using the adjusted decreasing balance method. The specific depreciation periods of fixed assets are as follows::

|                                  |         |
|----------------------------------|---------|
| - Factory, architecture          | 05 - 30 |
| - Machinery and equipment        | 03 - 12 |
| - Means of transport             | 05 - 10 |
| - Management equipment and tools | 03 - 07 |

  - Intangible fixed assets and depreciation:  
Intangible fixed assets are presented at their original cost less accumulated depreciation, representing the value of management and accounting software programs. These software programs are depreciated using the straight-line method over a period of three years.
- 5 Deferred income tax accounting principles

Deferred income tax is calculated on the differences between the carrying amount and the tax base of assets or liabilities in the financial statements and is recorded under the balance sheet method..

Deferred tax liabilities should be recognized for all temporary differences while deferred tax assets are recognized only to the extent that it is probable that future taxable profits will be available against which the temporary differences can be used.

- 6 Accounting principles for long-term prepaid expenses include:
  - Prepaid expenses for land rental at Tan Tao Industrial Park and VSIP Industrial Park - Bac Ninh, warehouse rental expenses, store rental expenses and other long-term prepaid expenses.
  - Other long-term expenses: Tools, supplies and other expenses are considered to be capable of providing future economic benefits to the Company for a period of one year or more..

These costs are capitalized as long-term prepayments and are allocated to the Income Statement using the straight-line method over 02 years in accordance with current accounting regulations..
- 7 Principle
  - Record owner's capital, equity surplus, and other owner's capital according to reality
  - Principles of recording exchange rate differences:
 

Buying and selling exchange rates at the time of foreign currency transaction of Joint Stock Commercial Bank for Foreign Trade of Vietnam, Thanh Cong branch with the current exchange rate.
  - Principle of recording undistributed profits according to reality
- 8 Principles and methods of revenue recognition
  - Sales revenue: Sales revenue is recognized upon delivery and transfer of ownership to the buyer.
  - Revenue from rendering of services: Revenue from rendering of services is recognized when there is evidence of the percentage of services provided completed at the end of the accounting period..
  - Financial activity revenue: Interest on deposits is recorded based on the balance of deposit accounts and the interest rate applied according to the bank's notice..
  - Other income: From liquidation and sale of assets,...
- 9 Accounting principles for revenue deductions:
 

Revenue deductions include: Trade discounts and sales returns
- 10 Principles of accounting for cost of goods sold:
 

Reflects the cost of goods sold during the period..
- 11 Principles of financial cost accounting:
 

Reflects financial expenses or losses related to financial investment activities.
- 12 Principles of accounting for sales costs and business management costs:
 

Reflects actual costs incurred in the process of selling products, goods, services and general management costs of the business..
- 13 Principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses:
 

Determination of the Company's income tax is based on current tax regulations.
- 14 Other accounting principles and practices: None

**V Additional information on items presented in the Statement of Financial Position**

|   |                                                            | Đơn vị tính: VND       |                        |
|---|------------------------------------------------------------|------------------------|------------------------|
|   |                                                            | End of quarter         | Beginning of the year  |
| 1 | Cash and cash equivalents                                  | 46.366.215             | 35.498.895             |
|   | Cash on hand                                               | 4.676.780.698          | 57.509.169.614         |
|   | Cash in bank                                               |                        |                        |
|   | Cash equivalents                                           |                        |                        |
|   | <b>Total</b>                                               | <b>4.723.146.913</b>   | <b>57.544.668.509</b>  |
| 2 | Financial investments                                      | Cuối quý               | Đầu năm                |
| 3 | Short-term receivables from customers                      | End of quarter         | Beginning of the year  |
| a | Short-term accounts receivable                             | 192.829.094.401        | 175.492.157.622        |
|   | MESA SERVICE & TRADING COMPANY LIMITED – BRANCH            | 163.070.974.151        | 84.062.027.419         |
|   | ACI VIETNAM JOINT STOCK COMPANY                            | 10.000.000.000         | 10.000.000.000         |
|   | WINCOMMERCE GENERAL TRADING & SERVICES JOINT STOCK COMPANY | 7.326.050.479          | 2.081.084.259          |
|   | EB SERVICES COMPANY LIMITED                                | 1.985.537.774          | 1.799.328.530          |
|   | MESA SERVICE & TRADING COMPANY LIMITED                     | 1.028.384.340          | 662.073.775            |
|   | Other entities                                             | 9.418.147.657          | 76.887.643.639         |
| b | Long-term accounts receivable                              |                        |                        |
|   | <b>Total</b>                                               | <b>192.829.094.401</b> | <b>175.492.157.622</b> |
| 4 | Other Receivables                                          | End of quarter         | Beginning of the year  |
| a | Short-term                                                 | 395.240.490.947        | 303.845.811.038        |
|   | Advance payments                                           | 252.899.145            | 300.356.004            |
|   | Mesa Service and Trading Co., Ltd.                         | 195.000.000.000        | 195.000.000.000        |
|   | Quang Anh Quang Tri Joint Stock Company                    | 89.500.000.000         | 89.500.000.000         |
|   | Phuong Mai Joint Stock Company                             | 91.800.000.000         |                        |
|   | Profit from investment cooperation                         | 18.660.293.151         | 18.990.674.658         |
|   | Social insurance receivables                               |                        |                        |
|   | Trade union fee receivables                                |                        |                        |
|   | Other receivables                                          | 27.298.651             | 54.780.376             |

|                                                                             |                                                                        |                               |                               |
|-----------------------------------------------------------------------------|------------------------------------------------------------------------|-------------------------------|-------------------------------|
| <b>b Long-term</b>                                                          |                                                                        | 121.340.226.975               | 211.340.226.976               |
|                                                                             | Mesa Service and Trading Co., Ltd.                                     | 50 000.000.000                | 50.000.000.000                |
|                                                                             | AMBER FINANCE CO., LTD.                                                | -                             | 90.000.000.000                |
|                                                                             | PHUONG MAI JOINT STOCK COMPANY                                         | 71 000.000.000                | 71.000.000.000                |
|                                                                             | Long-term deposits and collateral                                      | 340.226.975                   | 340.226.976                   |
|                                                                             | <b>Total</b>                                                           | <b>516.580.717.922</b>        | <b>515.186.038.014</b>        |
| <b>5 Assets awaiting processing (Details of each type of missing asset)</b> |                                                                        | <b>End of quarter</b>         | <b>Beginning of the year</b>  |
|                                                                             |                                                                        | <b>Quantity Value</b>         | <b>Quantity Value</b>         |
|                                                                             | a) Cash;                                                               | -                             | -                             |
|                                                                             | b) Inventory;                                                          | -                             | -                             |
|                                                                             | c) Fixed assets;                                                       | 3.008.541                     | 3.008.541                     |
|                                                                             | d) Other assets.                                                       | 3.008.541                     | 3.008.541                     |
|                                                                             | <b>Total</b>                                                           |                               |                               |
| <b>6 Inventory</b>                                                          |                                                                        | <b>End of quarter</b>         | <b>Beginning of the year</b>  |
|                                                                             |                                                                        | <b>Original price Reserve</b> | <b>Original price Reserve</b> |
|                                                                             | Goods in transit                                                       | -                             | 1.250.684.270                 |
|                                                                             | Raw materials                                                          | 38.832.613.995                | 41.503.670.489                |
|                                                                             | Tools and equipment                                                    | 114.182.780                   | 88.798.259                    |
|                                                                             | Work in progress                                                       | -                             | -                             |
|                                                                             | Finished goods                                                         | 7.232.397.055                 | 9.252.736.495                 |
|                                                                             | Products                                                               | 149.598.291                   | 91.578.393                    |
|                                                                             | <b>Total</b>                                                           | <b>46.328.792.121</b>         | <b>52.187.467.906</b>         |
| <b>7 Prepaid expenses</b>                                                   |                                                                        | <b>End of quarter</b>         | <b>Beginning of the year</b>  |
|                                                                             | a Short-term                                                           | 363.446.324                   | 1.284.045.696                 |
|                                                                             | b Long-term                                                            | 49.062.213.447                | 51.855.115.836                |
|                                                                             | <b>Total</b>                                                           | <b>49.425.659.771</b>         | <b>53.139.161.532</b>         |
| <b>8 Short-term payables to suppliers</b>                                   |                                                                        | <b>End of quarter</b>         | <b>Beginning of the year</b>  |
|                                                                             | a Short-term payables to suppliers                                     |                               |                               |
|                                                                             | MESA SERVICE AND TRADING COMPANY LIMITED - BRANCH                      | 8.651.572.908                 | 39.073.285.990                |
|                                                                             | MESA SERVICE AND TRADING COMPANY LIMITED                               | 2.650.068.967                 | 2.098.696.323                 |
|                                                                             | PETROLIMEX GAS CORPORATION - JOINT STOCK COMPANY                       | 878.171.156                   | 0                             |
|                                                                             | TUAN MINH LOGISTICS TRADING AND SERVICE COMPANY LIMITED                | 822.692.700                   | 0                             |
|                                                                             | HELEN RECIPE JOINT STOCK COMPANY                                       | 803.014.780                   | 803.014.780                   |
|                                                                             | Payables to other parties                                              | 3.599.725.238                 | 6.702.523.564                 |
|                                                                             | <b>Total</b>                                                           | <b>17.405.245.749</b>         | <b>48.677.520.657</b>         |
| <b>9 Taxes and other payments due to the government</b>                     |                                                                        | <b>End of quarter</b>         | <b>Beginning of the year</b>  |
|                                                                             | a Payable                                                              |                               |                               |
|                                                                             | VAT                                                                    | 3.220.579.727                 | 3.538.296.059                 |
|                                                                             | Corporate income tax                                                   | 6.256.912.849                 | 7.385.837.277                 |
|                                                                             | Personal income tax                                                    | 131.250.268                   | 115.928.498                   |
|                                                                             | Other fees, charges and payments                                       | 2.199.960                     | 2.199.960                     |
|                                                                             | <b>Total</b>                                                           | <b>9.610.942.804</b>          | <b>11.042.261.794</b>         |
| <b>b Taxes due:</b>                                                         |                                                                        |                               |                               |
|                                                                             | Domestic VAT                                                           | -                             | 7.560.322                     |
|                                                                             | Import VAT                                                             | 7.560.322                     | -                             |
|                                                                             | Export and import taxes                                                | -                             | -                             |
|                                                                             | Land and property tax and land rent                                    | 1.773.429.918                 | 6.484.827.277                 |
|                                                                             | Corporate income tax                                                   | -                             | -                             |
|                                                                             | <b>Total</b>                                                           | <b>1.780.990.240</b>          | <b>6.492.387.599</b>          |
| <b>10 Short-term expenses</b>                                               |                                                                        | <b>End of quarter</b>         | <b>Beginning of the year</b>  |
|                                                                             | a Short-term                                                           |                               |                               |
|                                                                             | Interest expense                                                       | 733.671.045                   | 499.643.076                   |
|                                                                             | Shipping cost                                                          | 1.191.055.502                 | 599.881.198                   |
|                                                                             | Accrual of selling expenses                                            | 3.366.704.040                 | 5.442.955.836                 |
|                                                                             | Accrual of trade discounts                                             | -                             | 30.276.902.818                |
|                                                                             | Other payable expenses                                                 | 5.324.285.854                 | 1.540.772.834                 |
|                                                                             | <b>Total</b>                                                           | <b>10.615.716.441</b>         | <b>38.360.155.762</b>         |
| <b>11 Other payables</b>                                                    |                                                                        | <b>End of quarter</b>         | <b>Beginning of the year</b>  |
|                                                                             | a Short-term                                                           | 22.807.816.619                | 21.628.604.494                |
|                                                                             | Union fees, social insurance, health insurance, unemployment insurance | 5.700.165.779                 | 4.905.448.507                 |
|                                                                             | Short-term deposits and collateral received                            | 106.000.000                   | 106.000.000                   |
|                                                                             | Dividend payables                                                      | 16.439.464.382                | 16.436.912.750                |
|                                                                             | Other payables and accruals                                            | 562.186.458                   | 180.243.237                   |
|                                                                             | <b>Total</b>                                                           | <b>2.082.112.865</b>          | <b>1.942.112.865</b>          |
| <b>b Long-term</b>                                                          |                                                                        |                               |                               |
|                                                                             | Long-term deposits and collateral received                             | 2.082.112.865                 | 1.942.112.865                 |

|                                          |              |                        |                              |
|------------------------------------------|--------------|------------------------|------------------------------|
|                                          | <i>Total</i> | <u>24.889.929.484</u>  | <u>23.570.717.359</u>        |
|                                          |              | <i>End of quarter</i>  | <i>Beginning of the year</i> |
| 12 Short-term unearned revenue           |              |                        |                              |
| a Short-term                             |              |                        |                              |
| Received revenue                         |              | 1.089.794.224          | 3.371.974.672                |
|                                          | <i>Total</i> | <u>1.089.794.224</u>   | <u>3.371.974.672</u>         |
|                                          |              | <i>End of quarter</i>  | <i>Beginning of the year</i> |
| 13 Short-term loans and financial leases |              |                        |                              |
| a Short-term loan                        |              |                        |                              |
| Bank loan                                |              | 159.458.824.162        | 157.247.616.067              |
| Borrow from other sources.               |              | 2.000.000              | 2.000.000                    |
|                                          | <i>Total</i> | <u>159.460.824.162</u> | <u>157.249.616.067</u>       |

**I4 - Increase or decrease in tangible fixed assets**

| Item                                | Buildings and structures | Machinery and equipment | Transportation Vehicles | Management device | Total           |
|-------------------------------------|--------------------------|-------------------------|-------------------------|-------------------|-----------------|
| <b>Cost</b>                         |                          |                         |                         |                   |                 |
| <b>Beginning of Quarter Balance</b> | 153.774.308.578          | 242.959.351.188         | 22.413.392.873          | 1.713.652.660     | 420.860.705.299 |
| - Purchasing                        | -                        | -                       | -                       | -                 | -               |
| - Liquidation, disposal             | -                        | -                       | -                       | -                 | -               |
| <b>End of quarter balance</b>       | 153.774.308.578          | 242.959.351.188         | 22.413.392.873          | 1.713.652.660     | 420.860.705.299 |
| <b>Accumulated depreciation</b>     |                          |                         |                         |                   |                 |
| <b>Beginning of Quarter Balance</b> | 90.105.261.649           | 194.341.030.646         | 18.763.004.578          | 1.115.674.936     | 304.324.971.809 |
| - Depreciation                      | 1.226.789.412            | 2.794.885.135           | 287.953.317             | 132.272.058       | 4.441.899.922   |
| - Liquidation, disposal             | -                        | -                       | -                       | -                 | -               |
| <b>End of quarter balance</b>       | 91.332.051.061           | 197.135.915.781         | 19.050.957.895          | 1.247.946.994     | 308.766.871.731 |
| <b>Net book value</b>               |                          |                         |                         |                   |                 |
| - At the beginning of the quarter   | 63.669.046.929           | 48.618.320.542          | 3.650.388.295           | 597.977.724       | 116.535.733.490 |
| - At the end of the quarter         | 62.442.257.517           | 45.823.435.407          | 3.362.434.978           | 465.705.666       | 112.093.833.568 |

The original cost of fixed assets at the end of the quarter has been fully depreciated but is still in use.

48.009.652.325 109.554.317.078 12.818.208.901 66.750.000 170.448.928.304

15 - Increase or decrease of intangible fixed assets

| Item                              | Land use rights | Computer software | Brand of goods | Total         |
|-----------------------------------|-----------------|-------------------|----------------|---------------|
| <b>Cost</b>                       |                 |                   |                |               |
| Beginning of Quarter Balance      | -               | 2.476.266.580     | -              | 2.476.266.580 |
| - Purchasing                      |                 |                   |                | -             |
| - Liquidation, disposal           |                 |                   |                | -             |
| End of quarter balance            | -               | 2.476.266.580     | -              | 2.476.266.580 |
| <b>Accumulated depreciation</b>   |                 |                   |                |               |
| Beginning of Quarter Balance      | -               | 1.699.090.330     | -              | 1.699.090.330 |
| - Depreciation                    | -               | 45.716.250        | -              | 45.716.250    |
| - Liquidation, disposal           |                 |                   |                | -             |
| End of quarter balance            | -               | 1.744.806.580     | -              | 1.744.806.580 |
| <b>Net book value</b>             |                 |                   |                |               |
| - At the beginning of the quarter | -               | 777.176.250       | -              | 777.176.250   |
| - At the end of the quarter       | -               | 731.460.000       | -              | 731.460.000   |

The original cost of fixed assets at the end of the quarter has been fully depreciated but is still in use.

1.521.941.580

1.521.941.580

## 16. Owner's equity

### a. Equity Fluctuation Reconciliation Table

| Target                               | Owner's equity         | Share premium         | Other legal capital  | Investment and development fund | Undistributed earnings | Total                  |
|--------------------------------------|------------------------|-----------------------|----------------------|---------------------------------|------------------------|------------------------|
| <b>As at 01/01/2025</b>              | <b>164.250.000.000</b> | <b>33.502.910.000</b> | <b>3.656.202.300</b> | <b>392.785.590.599</b>          | <b>47.053.441.726</b>  | <b>641.248.144.625</b> |
| - Capital increase during the period | -                      | -                     | -                    | -                               | -                      | -                      |
| - Profit for the period              | -                      | -                     | -                    | -                               | 47.308.322.439         | 47.308.322.439         |
| - Profit distribution                | -                      | -                     | -                    | 44.251.656.700                  | (44.251.656.700)       | -                      |
| - Other discounts                    | -                      | -                     | -                    | (23.861.703.781)                | -                      | (23.861.703.781)       |
| <b>As at 01/01/2026</b>              | <b>164.250.000.000</b> | <b>33.502.910.000</b> | <b>3.656.202.300</b> | <b>413.175.543.518</b>          | <b>50.110.107.465</b>  | <b>664.694.763.283</b> |
| - Capital increase during the period | -                      | -                     | -                    | -                               | -                      | -                      |
| - Profit for the period              | -                      | -                     | -                    | -                               | 27.105.086.748         | 27.105.086.748         |
| <b>As at 30/06/2026</b>              | <b>164.250.000.000</b> | <b>33.502.910.000</b> | <b>3.656.202.300</b> | <b>413.175.543.518</b>          | <b>77.215.194.213</b>  | <b>691.799.850.031</b> |

**VII Additional information for items presented in the income statement**

|                                                                                   | This quarter this year | This quarter last year |
|-----------------------------------------------------------------------------------|------------------------|------------------------|
| <b>1 Revenue from goods sold and services rendered</b>                            | <b>179.137.700.234</b> | <b>166.319.116.162</b> |
| Revenue from finished goods                                                       | 174.206.528.632        | 161.767.033.559        |
| Revenue from services                                                             | 4.897.037.091          | 4.552.082.603          |
| Other revenue                                                                     | 34.134.511             | -                      |
| <b>2 Deductions</b>                                                               | <b>44.681.248.553</b>  | <b>8.934.590.778</b>   |
| - Sales discount                                                                  | 42.001.227.544         | 7.482.542.849          |
| - Sales Discount                                                                  | -                      | 1.452.047.929          |
| - Sales return                                                                    | 2.680.021.009          | -                      |
| <b>3 Cost of goods sold and services rendered</b>                                 | <b>115.730.595.634</b> | <b>119.738.061.381</b> |
| Cost of good sold                                                                 | 115.730.595.634        | 119.738.061.381        |
| <b>4 Financial income</b>                                                         | <b>10.470.726.286</b>  | <b>10.925.535.346</b>  |
| Interest on deposits, Investment cooperation income                               | 10.494.743.231         | 10.854.892.722         |
| Gain on foreign exchange difference                                               | (24.016.945)           | 21.956.646             |
| Unrealized exchange rate gain                                                     | -                      | 48.685.978             |
| <b>5 Financial expense</b>                                                        | <b>3.169.441.051</b>   | <b>1.997.271.099</b>   |
| Interest expense, Investment cooperation expense                                  | 3.074.888.129          | 1.977.956.673          |
| Realized exchange loss                                                            | 81.602.682             | 19.314.426             |
| Loss on foreign exchange revaluation                                              | -                      | -                      |
| Other financial costs                                                             | 12.950.240             | -                      |
| <b>6 Other income</b>                                                             | <b>2.027.782.233</b>   | <b>163.720.889</b>     |
| Gain on disposal of fixed asset                                                   | -                      | -                      |
| Thu từ bán vật tư, phế liệu                                                       | -                      | 163.720.889            |
| Fine received                                                                     | 432.493.642            | -                      |
| Other                                                                             | 1.595.288.591          | -                      |
| <b>7 Other expense</b>                                                            | <b>(184.063.630)</b>   | <b>258.734.436</b>     |
| Remaining value of fixed assets and costs of liquidation and sale of fixed assets | -                      | -                      |

|                                                                           |                        |                        |
|---------------------------------------------------------------------------|------------------------|------------------------|
| <b>8 Selling expenses</b>                                                 | <b>6.594.044.264</b>   | <b>23.543.385.144</b>  |
| Material, package expense                                                 | 362.846.969            | 492.956.268            |
| Staff expenses                                                            | 821.909.880            | 16.151.307.251         |
| Depreciation expense                                                      | 271.093.134            | 175.565.077            |
| Outsourced expense                                                        | 4.545.723.411          | 6.089.190.102          |
| Other expenses                                                            | 592.470.870            | 634.366.446            |
| <b>9 General and administration expenses</b>                              | <b>9.841.852.102</b>   | <b>11.402.377.097</b>  |
| Material expense for administration                                       | 68.554.848             | 656.270.817            |
| Staff expenses                                                            | 3.123.572.551          | 3.745.764.226          |
| Fixed asset depreciation costs                                            | 191.514.852            | 310.162.976            |
| Tax, fee                                                                  | 1.751.949.435          | 1.693.818.783          |
| Outsourced expense                                                        | 4.541.260.416          | 4.678.816.695          |
| Other expenses                                                            | 165.000.000            | 317.543.600            |
| <b>10 Current corporate income tax expense</b>                            | <b>1.663.930.947</b>   | <b>2.094.353.251</b>   |
| Corporate income tax expense calculated on current quarter taxable income | 1.663.930.947          | 2.094.353.251          |
| Total current corporate income tax expense                                |                        |                        |
| <b>11 Production and business cost by nature</b>                          | <b>112.106.490.871</b> | <b>154.613.759.311</b> |
| Material and consumables cost                                             | 91.018.760.635         | 97.105.555.626         |
| Labor cost                                                                | 12.192.019.160         | 33.914.864.453         |
| Depreciation                                                              | 4.025.008.186          | 4.537.969.585          |
| Outsourced expense                                                        | 4.870.702.889          | 18.421.003.201         |
| Other expenses                                                            | 0                      | 634.366.446            |

Preparer

Truong Thi Ha Van

Chief Accountant

Truong Thi Ha Van

Chairman

Hoang Hung

