

Re: Explanation of the difference in after-tax profit on the Income Statement for Q3 2026 compared to Q3 2025

Hanoi, October 22, 2026

CÔNG TY
CỔ PHẦN
HỒNG HÀ
VIỆT NAM

Digitally signed by CÔNG TY CỔ PHẦN HỒNG HÀ VIỆT NAM
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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, Tu Hiep New Urban Area, Yen So Ward, Hanoi City, Vietnam.
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 Q3 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 Q3 2026 compared to Q3 2025:

At the Company's Separate Financial Statements:

- Profit after tax for Q3 2026: VND 3,952,571,536
- Profit after tax for Q3 2025: VND 40,278,073,492

At the Company's Consolidated Financial Statements:

- Profit after tax for Q3 2026: VND 3,952,583,237
- Profit after tax for Q3 2025: VND 71,540,106,599

Profit after tax in the standalone financial statements for Q3 2026 decreased by more than 90% compared with Q3 2025, while profit after tax in the consolidated financial statements for Q3 2026 decreased by 94% compared with Q3 2025.

Reason: In Q3 2025, the Company recorded financial income from the transfer of shares in **Tu Hiep Hong Ha Petroleum Joint Stock Company**, resulting in higher profit after tax in both the separate and consolidated financial statements for Q3 2025 compared to Q3 2026.



Regarding the profit after tax in Q3 2026 as reported in the separate and consolidated financial statements:

- Profit after tax in the separate financial statements for Q3 2026: VND 3,952,571,536
- Profit after tax in the consolidated financial statements for Q3 2026: VND 3,952,583,237

Reason: In Q3 2026, the Company generated financial income from the transfer of shares in **Song Day Hong Ha Petroleum Joint Stock Company**, which resulted in the Company reporting a profit in Q3 2026.

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.

VIETNAM HONG HA JOINT STOCK COMPANY

Recipients:

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



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 III 2026 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 III of 2026
- ☒ 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:
22/10/2026 at the link: <https://honghavietnam.vn/>

Attached documents:

- Audited financial statements for 2026;
- Explanatory document.

HONG HA VIET NAM JOINT STOCK COMPANY



PHÓ TỔNG GIÁM ĐỐC
Trần Thị Thanh Bình

