HOA VIET JOINT STOCK COMPANY

Dieu Xien Street, Quarter 10, Long Binh Ward, Dong Nai City

Form No. B 01-DN

Người ký: CÔNG TY CỔ PHẦN HÒA VIỆT

FINANCIAL STATUS REPORT

As at 30/6/2026

Unit: VND

ASSETS	CODE	TM	30/6/2026	1/1/2026
1	2	3	4	5
A. CURRENT ASSETS	**100**		**447,420,058,967**	**473,500,914,132**
I. Cash and cash equivalents	**110**	**V.1**	**38,875,947,371**	**7,618,499,502**
1. Cash	111		38,875,947,371	7,618,499,502
2. Cash equivalents	112		-	-
II. Short-term financial investments	**120**		-	-
1. Trading securities	121			
2. Allowance for diminution in trading securities (*)	122			
3. Held-to-maturity investments - short term	123			
4. Allowance for held-to-maturity investments - short term (*)	124			
5. Other short-term investments	125			
6. Allowance for impairment of other short-term investments (*)	126		-	-
III. Short-term receivables	**130**		**132,214,995,334**	**167,066,747,263**
1. Short-term receivables from customers	131	V.2	143,321,407,569	176,386,240,456
2. Short-term advances to suppliers	132		2,053,059,615	4,603,015,339
3. Short-term internal receivables	133		-	-
4. Receivables according to construction contract progress	134		-	-
5. Receivable short-term other	135	V.3	2,502,720,635	1,743,683,953
6. Allowance for doubtful short-term receivables (*)	136	V.4	(15,662,192,485)	(15,666,192,485)
7. Shortages awaiting settlement	137		-	-
IV. Inventories	**140**	**V.5**	**269,494,990,953**	**292,174,471,499**
1. Inventories	141		269,494,990,953	292,174,471,499
2. Allowance for inventory devaluation (*)	142			
V. Short-term biological assets	**150**		-	-
1. Short-term livestock for single harvest	151			
2. Seasonal crops or short-term plants for single harvest	152			
3. Allowance for impairment of short-term biological assets (*)	153			
VI. Other current assets	**160**		**6,834,125,309**	**6,641,195,868**
1. Short-term prepaid expenses	161	V.6	3,551,120,874	1,255,270,839
2. Deductible VAT	162		3,283,004,435	5,176,344,804
3. Taxes and other receivables from the State	163		-	209,580,225
4. Government bond repurchase transactions	164		-	-
5. Assets short-term other	165		-	-
B. NON-CURRENT ASSETS	**200**		**49,337,467,404**	**50,973,335,912**
I. Long-term receivables	**210**		-	-
1. Long-term receivables from customers	211		-	-
2. Long-term advances to suppliers	212			
3. Business capital at dependent units	213		-	-
4. Long-term internal receivables	214		-	-
5. Receivable long-term other	215		-	-
6. Allowance for doubtful long-term receivables	216		-	-

II. Fixed assets	**220**		**46,428,515,776**	**47,644,379,411**
1. Tangible fixed assets	**221**		**45,774,170,793**	**46,916,863,036**
- Historical cost	222		303,236,902,932	300,392,720,525
- Accumulated depreciation (*)	223		(257,462,732,139)	(253,475,857,489)
2. Finance lease fixed assets	**224**		-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	**227**		**654,344,983**	**727,516,375**
- Historical cost	228		4,406,531,424	4,406,531,424
- Accumulated depreciation (*)	229		(3,752,186,441)	(3,679,015,049)
III. Long-term biological assets	**230**		-	-
1. Livestock for recurrent produce	231		-	-
a. Livestock for recurrent produce not yet mature	232			
b. Livestock for recurrent produce at maturity	233		-	-
- Historical cost	234			
- Accumulated depreciation (*)	235			
2. Long-term livestock for single harvest	236			
3. Seasonal crops or long-term plants for single harvest	237			
4. Allowance for impairment of long-term biological assets (*)	238			
IV. Investment property	**240**		-	-
- Historical cost	241			
- Accumulated depreciation (*)	242			
V. Long-term assets in progress	**250**		**2,247,943,608**	**2,120,216,302**
1. Long-term production and business costs in progress	251			
2. Construction in progress expenses	252		2,247,943,608	2,120,216,302
VI. Long-term financial investments	**260**		-	
1. Investments in subsidiaries	261			
2. Investments in joint ventures and associates	262		-	
3. Equity investments in other entities	263			
4. Allowance for impairment of long-term investments in other entities (*)	264			
5. Held-to-maturity investments - long term	265		-	-
5. Allowance for held-to-maturity investments - long term (*)	266		-	-
VII. Other non-current assets	**270**		**661,008,020**	**1,208,740,199**
1. Long-term prepaid expenses	271		661,008,020	1,208,740,199
2. Deferred income tax assets	272		-	-
3. Assets long-term other	273		-	-
			-	-
TOTAL ASSETS (280 = 100 + 200)	**280**		**496,757,526,371**	**524,474,250,044**

LIABILITIES AND EQUITY	CODE		30/6/2026	1/1/2026
C. LIABILITIES	**300**		**298,333,697,546**	**332,615,867,640**
I. Current liabilities	**310**		**298,333,697,546**	**332,615,867,640**
1. Payable supplier short-term	311	V.8	125,255,026,649	165,868,181,912
2. Short-term advances from customers	312	V.9	7,000,000,000	7,681,660,000
3. Dividends and profits payable	313		-	
4. Taxes and other amounts payable to the State - short term	314	V.10	732,468,939	58,242,473
5. Payables to employees	315		16,371,831,710	26,610,203,283
6. Expenses payable short-term	316	V.11	5,311,035,775	1,335,667,543
7. Short-term internal payables	317		-	

8. Payables according to construction contract progress	318		-	-
9. Short-term unearned revenue	319		-	-
10. Payable short-term other	320	V.12	1,414,892,362	1,426,470,012
11. Short-term borrowings and finance lease liabilities	321	V.13	134,304,322,959	121,117,928,265
12. Short-term provisions	322		-	-
13. Bonus and welfare fund	323		7,944,119,152	8,517,514,152
14. Price stabilization fund	324		-	
15. Government bond repurchase transactions	325		-	
II. Long-term liabilities	**330**		-	-
1. Payable supplier long-term	331		-	-
2. Long-term advances from customers	332			
3. Taxes and other amounts payable to the State - long term	333			
4. Expenses payable long-term	334			
5. Internal payables regarding business capital	335			
6. Long-term internal payables	336			
7. Long-term unearned revenue	337			
8. Payable long-term other	338		-	-
9. Long-term borrowings and finance lease liabilities	339		-	-
10. Convertible bonds	340			
11. Preferred shares	341			
12. Deferred income tax liabilities	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344			-
D. OWNERS' EQUITY	**400**		**198,423,828,825**	**191,858,382,404**
1. Owners' contributed capital	411	V.14	128,530,520,000	128,530,520,000
Ordinary shares with voting rights	411a		128,530,520,000	128,530,520,000
Preferred shares	411b		-	-
2. Share premium	412		-	-
3. Bond conversion options	413			
4. Other capital of owners	414		-	-
5. Treasury shares (*)	415		-	-
6. Asset revaluation differences	416		-	-
7. Foreign exchange differences	417		-	-
8. Development investment fund	418		14,602,154,272	22,049,459,158
9. Other funds under owners' equity	419		14,878,150,772	7,430,845,886
10. Undistributed earnings after tax	420		40,413,003,781	33,847,557,360
- Accumulated undistributed earnings to the end of previous period	420a		33,847,557,360	16,719,988,771
- Accumulated undistributed earnings for the current period	420b		6,565,446,421	17,127,568,589
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	**440**		**496,757,526,371**	**524,474,250,044**

Date 20 July 2026

PREPARER	CHIEF ACCOUNTANT	
Nguyen Thi Thuy	Ho Quoc Dat	Luong Huu Hung

M.S.D.N: 3600262193 - C.T.C.P
CÔNG TY CỔ PHẦN HÒA VIỆT
THÀNH PHỐ ĐỒNG NAI

HOA VIET JOINT STOCK COMPANY

Dieu Xien Street, Quarter 10, Long Binh Ward, Dong Nai City

BUSINESS PERFORMANCE RESULTS

As at 30/6/2026

Unit: VND

Items	Code No.	Notes Ref.	Quarter II		Accumulated to 30/06	
			Year 2026	Year 2025	Year 2026	Year 2025
1	2	3	4	5	6	7
1. Revenue from sales of goods and services	01	VI.1	228,261,199,961	522,466,014,252	476,593,001,477	572,831,903,929
2. Revenue deductions	02					
3. Net revenue from sales and services (10=01-02)	10	VI.1	228,261,199,961	522,466,014,252	476,593,001,477	572,831,903,929
4. Cost of goods sold	11	VI.2	203,458,224,741	468,609,691,815	426,696,237,156	503,789,158,094
5. Gross profit from sales and services (20=10-11)	20		24,802,975,220	53,856,322,437	49,896,764,321	69,042,745,835
6. Gain/(loss) from sale and disposal of investment property	21		0	0	0	0
7. Financial income	22	VI.3	360,365,623	158,436,502	392,575,318	165,978,374
8. Financial expenses	23	VI.4	1,960,875,553	2,611,748,094	3,910,228,523	3,886,314,165
Of which: interest expense	*24*		*1,960,875,553*	*2,611,748,094*	*3,910,228,523*	*3,886,314,165*
9. Selling expenses	25	VI.5	6,026,237,300	10,181,131,489	9,922,000,822	13,528,595,519
10. General and administrative expenses	26	VI.6	13,608,957,876	29,284,161,615	28,667,502,937	37,194,136,358
11. Net operating profit (30=20+21+22-(23+25+26))	30		3,567,270,114	11,937,717,741	7,789,607,357	14,599,678,167
12. Other income	31		484,508,480	13,068,750	484,508,480	78,523,295
13. Other expenses	32		13,151,515	0	13,151,515	600,000
14. Other profit (40=31-32)	40		471,356,965	13,068,750	471,356,965	77,923,295
15. Total accounting profit before tax (50=30+40)	50		4,038,627,079	11,950,786,491	8,260,964,322	14,677,601,462
16. Current corporate income tax expense	51	VI.8	843,696,079	2,437,262,259	1,695,517,901	3,033,947,622
17. Deferred corporate income tax expense	52		0	0	0	0
18. Profit after corporate income tax (60=50-51-52)	60		3,194,931,000	9,513,524,232	6,565,446,421	11,643,653,840
19. Basic earnings per share	70	VI.9	249	740	511	906
20. Diluted earnings per share	71					

Date 20 July 2026

PREPARER	CHIEF ACCOUNTANT	DIRECTOR
Nguyen Thi Thuy	Ho Quoc Dat	Luong Huu Hung

M.S.D.N: 3600262193 - C.T.C.P
CÔNG TY CỔ PHẦN HÒA VIỆT
THÀNH PHỐ ĐỒNG NAI

HOA VIET JOINT STOCK COMPANY
HOA VIET JOINT STOCK COMPANY

Form No. B 03-DN

CASH FLOW STATEMENT
(Indirect method)
From 01/01/2026 to 30/6/2026

Unit: VND

Items	Code No.	Notes Ref.	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	**01**		**8,260,964,322**	**14,677,601,462**
2. Adjustments for items			**7,966,274,565**	**6,909,046,795**
- Depreciation of fixed assets and investment property	02		4,060,046,042	3,790,838,112
- Provisions	03		(4,000,000)	(91,608,018)
- Foreign exchange gains/losses from revaluation of foreign-currency monetary it	04		-	(105,296,769)
- Gains/losses from investing and financing activities	05		-	(571,200,695)
- Borrowing costs	06		3,910,228,523	3,886,314,165
- Other adjustments	07		-	-
3. Operating profit before changes in working capital	**08**		**16,227,238,887**	**21,586,648,257**
- Increase/decrease in receivables	09		3,919,550,634	(197,988,321,316)
- Increase/decrease in inventories	10		81,185,669,682	(128,900,472,034)
- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11		(71,378,432,542)	117,238,680,069
- Increase/decrease in prepaid expenses	12		(1,869,728,259)	1,617,347,141
- Increase/decrease in trading securities	13		-	-
- Interest paid	14		(3,910,228,523)	(3,886,314,165)
- Corporate income tax paid	15		(876,352,485)	(707,051,177)
- Other cash receipts from operating activities	16		-	7,000,000
- Other cash payments for operating activities	17		(3,343,356,267)	(667,612,605)
Net cash flows from operating activities	**20**		**19,954,361,127**	**(191,700,095,830)**
II. Cash flows from investing activities			-	-
1. Cash paid for acquisition and construction of fixed assets and other long-term as	21		(2,760,391,750)	(2,851,859,123)
2. Cash received from disposal of fixed assets and other long-term assets	22		484,508,480	78,523,295
3. Cash paid for lending and purchase of debt instruments of other entities	23		-	-
4. Cash collected from lending and resale of debt instruments of other entities	24		-	-
5. Cash paid for capital contributions to other entities	25		-	-
6. Cash recovered from capital contributions to other entities	26		-	-
7. Cash received from loan interest, dividends and shared profits	27		392,575,318	60,681,605
Net cash flows from investing activities	**30**		**(1,883,307,952)**	**(2,712,654,223)**
III. Cash flows from financing activities			-	-
1. Cash received from issuance of shares and owners' capital contributions	31		-	-
2. Cash paid to return capital to owners and repurchase issued shares	32		-	-
3. Cash received from borrowings	33		209,036,294,281	320,672,815,021
4. Repayment of borrowings principal	34		(195,849,899,587)	(127,470,027,795)
5. Repayment of finance lease principal	35		-	-
6. Dividends and profits paid to owners	36		-	-
Net cash flows from financing activities	**40**		**13,186,394,694**	**193,202,787,226**
Net increase/(decrease) in cash during the period (50 = 20 + 30 + 40)	**50**		**31,257,447,869**	**(1,209,962,827)**
Cash and cash equivalents at beginning of period	**60**	V.1	**7,618,499,502**	**3,790,736,889**
Effect of exchange rate changes on foreign currency translation	61		-	-
Cash and cash equivalents at end of period (50 + 60 + 61)	**70**	V.1	**38,875,947,371**	**2,580,774,062**

Date 20 July 2026

PREPARER	CHIEF ACCOUNTANT	DIRECTOR
Nguyen Thi Thuy	Ho Quoc Dat	Luong Huu Hung

M.S.D.N: 3600262193 C.T.C.P
CÔNG TY CỔ PHẦN HÒA VIỆT
THÀNH PHỐ ĐỒNG NAI

NOTES TO THE FINANCIAL STATEMENTS

From 01 January 2026 to 30 June 2026

I. OPERATION CHARACTERISTICS OF ENTERPRISES

1. Structure of ownership

Hoa Viet Joint Stock Company (the "Company") operates under Enterprise Registration Certificate No. 3600262193 issued on March 24, 2005, and amended for the 11th time on February 3, 2026, by the Department of Planning and Investment of Dong Nai Province. The Company's charter capital is VND 128,530,520,000, equivalent to 12,853,052 shares. Of these, Vietnam National Tobacco Corporation (a state-owned shareholder) holds 9,778,162 shares, equivalent to VND 97,781,620,000, representing 76.08% of the charter capital, while other shareholders hold 3,074,890 shares, accounting for 23.92% of the charter capital. The par value of each share is VND 10,000. The Company's shares are listed on the UPCOM market under the stock symbol HJC.

The Company's headquarters office is located in Dieu Xien Street, Quarter 10, Long Binh Ward, Dong Nai City

2 Operating industry and principal activities

The Company's principal activities include cultivating, procuring, processing, and trading tobacco raw materials and other agricultural products; importing and exporting tobacco raw materials and agricultural supplies; trading cigarettes; livestock farming and aquaculture; warehousing, logistics services, and bonded warehouse operations; real estate brokerage and property trading; as well as tourism and catering services.

3 The normal business production cycle

The Company's business production cycle is 12 months, starts on 01 January and ends 31 December of the calendar year.

4 Organization structure

The organizational structure of the Company comprises the Company Office and its affiliated units:

- Hoa Viet Joint Stock Company Branch in Gia Lai;
- Hoa Viet Joint Stock Company Branch in Ninh Thuan;
- Hoa Viet Joint Stock Company Branch Tay Ninh;

II. ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING

The Company's accounting period starts on 01 January and ends on 31 December of the calendar year.
Currency unit used in accounting: Vietnamese Dong (VND).

III. STANDARDS AND ACCOUNTING SYSTEM APPLIED

The financial statements are presented in Vietnamese Dong (VND), prepared based on accounting principles consistent with the regulations of the enterprise accounting regime issued in Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance, Vietnamese accounting standards and relevant legal regulations on the preparation and presentation of financial statements.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Tangible assets and depreciation

Tangible fixed assets are depreciated using the straight-line method, with depreciation calculated by dividing the cost by the estimated useful life, in accordance with the provisions of Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance. The specific depreciation periods for each type of asset are as follows:

	Depreciation (Year)
Buildings and structures	10 - 50
Machinery and equipment	04 - 10
Transportation vehicles	06 - 10
Office equipment	03 - 10

2. Intangible assets and amortization

Intangible fixed assets are stated at cost less accumulated amortization. The value of the accounting software program on the computer is amortized using the straight-line method over a period of 4 years. The definite land use rights are amortized based on the duration of land use certificates. The Company does not amortize long-term land use rights.

3. Salary

The Company is currently allocating salary funds according to the Decision approved by the Company's Board of Directors. During the reporting period, the Company makes provisional allocations to the salary fund; at the end of the year, the salary fund will be settled upon receipt of the Decision approving the salary fund from the competent authority.

4. Other revenue and expenses

Revenue is recognized when the sale transactions are measured reliably and the Company received or will receive economic benefits from these sale transactions.

Revenue from the sale of goods shall be recognized if it simultaneously meets the following five (5) conditions:

(a) The Company transferred most of the risks and benefits associated with ownership of goods to the customers;
(b) The Company did not hold the right to manage goods as the owners or the right to control goods;
(c) The revenue is measured reliably. When the contracts define that the customers are entitled to return goods purchased under specific conditions, the Company shall only record revenue if such specific conditions do not exist and the customers are not entitled to return goods (unless the customers are entitled to return the goods in the form of exchanging for other goods or service);
(d) The Company received or will receive economic benefits from the sale transactions;
(e) The costs related to the sale transactions may be determined.

The turnover of a transaction on rendering of services shall be recognized if it meets all four (4) following conditions are satisfied:

(a) Revenue is measured reliably;
(b) The Company received or will receive economic benefits from the sale transactions;
(c) The completed work is determined at the reporting date;
(d) Incurred costs for the transaction and the costs to complete the transaction of providing such services are determined.

Financial income comprises deposit interest, and is measured reliably on the basis of the balance of deposits, loans and actual interest rates each period.

Other income reflects income arising from the events or separate transactions with normal business operations of the Company, besides the above revenue.

5. Receivables and provision for doubtful debts

Receivables are monitored in detail of the original terms, remaining terms at the reporting date, the receivable objects, receivable foreign currencies and other factors for the Company's management purpose. The classification of receivables are trade receivables and other receivables shall comply with the principles:

- Trade receivables include commercial receivables incurred from purchase-sale transactions, including receivables from the sale of exported goods under the trust for other entities;
- Other receivables include non-commercial or non-trading receivables, including: receivables from loan interests, deposit interests, dividends paid and earnings distributed; amount paid on behalf of another party; receivables which the export truster must collect on behalf of the trustee; receivables from penalties, compensation; advances; pledges, collaterals, deposits, assets lending...

The company bases on the remaining term at the reporting date receivables to classify as long-term or short-term.

Receivables are recognized as not exceeding the recoverable value. Provision for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in difficulty of solvency due to dissolution, bankruptcy or similar difficulties in accordance with the provisions of the current Corporate Accounting System.

6. Related parties

The parties are regarded as related parties of the Company if they have the ability to control or exercise significant influence over the Company in making financial and operating decisions or have the same key management personnel or are jointly managed by another company (the same Group, Corporation).
Individuals with direct or indirect voting rights can impact significantly the Company, including close family members of these individuals (parents, spouses, children, siblings).

Key management personnel have authority and responsibility for planning, managing and controlling the operation of the Company: the directors, the managers of the Company and close family members of these individuals.

The companies managed by these individuals mentioned above with direct or indirect voting rights or through these rights they can have a significant impact on the Company, including the companies owned by the leaders or major shareholders of the Company and the companies that have the same key management personnel.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1. CASH AND CASH EQUIVALENTS

	30/6/2026	01/01/2026
Cash on hand	327,563,539	427,983,862
Demand deposits	38,548,383,832	7,190,515,640
Total	**38,875,947,371**	**7,618,499,502**

2. TRADE RECEIVABLES

	30/6/2026		01/01/2026	
	Carrying amount	Provision	Carrying amount	Provision
a) Short-term trade receivables	**61,252,327,578**	**14,313,113,901**	**169,605,671,755**	**14,313,113,901**
- Hung Thinh Co., Ltd.	-	-	18,560,525,407	-
- Other trade receivables	61,252,327,578	14,313,113,901	151,045,146,348	14,313,113,901
b) Long-term trade receivables	-	-	-	-
c) Trade receivables from related parties	**82,069,079,991**	-	**6,780,568,701**	
Saigon Tobacco Company	22,555,798	-	21,700,199	-
Ngan Son JSC	18,954,000	-	-	-
Dong Thap Tobacco Company	3,047,974,885	-	3,420,000,000	-
BAT - VINATABA JV Co.	30,240,988,398	-	-	-
An Giang Tobacco Company		-	-	-
Ben Tre Tobacco Company		-	3,056,061,000	-
Long An Tobacco Company	5,467,798,000	-		-
Cuu Long Tobacco Company	24,212,737,600			
Tobacco Import-Export Company				
Vinataba - Philip Morris Company	19,058,071,310	-	282,807,502	-
Total	**143,321,407,569**	**14,313,113,901**	**176,386,240,456**	**14,313,113,901**

3. OTHER RECEIVABLES

	30/6/2026		01/01/2026	
	Carrying amount	Provision	Carrying amount	Provision
a) Short-term trade receivables	**2,502,720,635**	**1,353,078,584**	**1,743,683,953**	**1,353,078,584**
Compensation receivables	1,353,078,584	1,353,078,584	1,366,714,171	1,353,078,584
Advances receivable	112,605,428		54,575,000	
Short-term deposits and collateral	520,000,000		110,000,000	
Roof rental receivable	107,540,000		107,540,000	
Other receivables	409,496,623		104,854,782	
b) Long-term trade receivables	-	-	-	-
c) Receivables from BCC contracts with co-operating enterprises.	-	-	-	
Total	**2,502,720,635**	**1,353,078,584**	**1,743,683,953**	**1,353,078,584**

4. BAD DEBTS

	30/6/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
Thien Loi Hoa Co., Ltd.	11,623,455,634	(11,623,455,634)	11,623,455,634	(11,623,455,634)
Noi Bai Investment JSC	1,446,729,454	(1,446,729,454)	1,446,729,454	(1,446,729,454)
Other debtors	2,592,007,397	(2,592,007,397)	2,596,007,397	(2,596,007,397)
Total	**15,662,192,485**	**(15,662,192,485)**	**15,666,192,485**	**(15,666,192,485)**

The Company has prudently assessed the bad debts and made a 100% provision; therefore, the estimated recoverable amount is VND

5. INVENTORIES

	30/6/2026		01/01/2026	
	Cost	*Provision*	Cost	*Provision*
Finished goods	95,225,661,451	-	235,516,416,745	-
Goods sent for sale		-	14,908,014,795	-
Raw materials	9,267,969,003	-	38,260,931,751	-

Tools and supplies	538,044,112	-	367,057,124	-
Merchandise	164,463,316,387	-	3,122,051,084	-
Total	**269,494,990,953**	**-**	**292,174,471,499**	**-**
	-		-	

6. PREPAID EXPENSES

6.1 Short-term

	30/6/2026	01/01/2026
Fixed asset repair expenses	1,240,927,511	520,000,000
Fire and explosion insurance expenses	779,954,925	306,808,672
Base software expenses	524,766,657	290,826,659
Other expenses	1,005,471,781	137,635,508
Total	**3,551,120,874**	**1,255,270,839**

6.2 Long-term

	30/6/2026	01/01/2026
Prepaid fixed asset repair expenses	661,008,020	1,208,740,199
Other expenses		
Total	**661,008,020**	**1,208,740,199**

7. CONSTRUCTION IN PROGRESS

	30/6/2026	01/01/2026
Management accounting software project	-	471,500,000
Major repairs of fixed assets at branches	1,739,370,945	1,616,716,302
Other expenses	508,572,663	32,000,000
Total	**2,247,943,608**	**2,120,216,302**

8. SHORT-TERM BANK LOANS

	01/01/2026	*Increase*	*Decrease*	30/6/2026
Vietcombank loan	84,245,421,621	106,762,372,304	96,837,753,168	94,170,040,757
VietinBank loan	25,488,370,159	72,803,268,145	87,628,009,934	10,663,628,370
MB An Giang loan	11,384,136,485	29,470,653,832	11,384,136,485	29,470,653,832
Total	**121,117,928,265**	**209,036,294,281**	**195,849,899,587**	**134,304,322,959**

9. TRADE PAYABLES

	30/6/2026	*01/01/2026*
a) Short-term trade payables	**97,495,161,107**	***140,013,528,024***
Tay Nguyen Tobacco JSC	-	78,056,760,000
Gia Lai Tobacco Investment JSC	-	46,720,000,000
Hung Thinh Investment & Production Co., Ltd.	44,056,360,961	3,747,345,895
Others	53,438,800,146	11,489,422,129
b) Long-term trade payables	-	-
c) Overdue payables	-	-
d) Payables to related parties	**27,759,865,542**	**25,854,653,888**
Vina Toyo Carton Packaging Co.	1,951,424,719	509,441,400
BAT - VINATABA JV Co.	25,808,440,823	25,345,212,488
Total	**125,255,026,649**	**165,868,181,912**

10. DIVIDENDS AND PROFITS PAYABLE

	30/6/2026	*01/01/2026*
Dividends and profits payable	497,995,710	497,995,710
Total	**497,995,710**	**497,995,710**

- No dividends or profits payable arose during the period.
- The closing balance relates to prior-year dividends not yet received by shareholders.

11. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	01/01/2026	*Payable*	*Paid*	30/6/2026
Value added tax	(3,040,101)	486,809,156	415,494,150	68,274,905
Corporate income tax	(206,540,124)	1,695,517,901	876,352,485	612,625,292
Personal income tax	58,242,473	715,704,639	722,378,370	51,568,742
Land tax and land rental	-	1,126,979,552	1,126,979,552	-

Other taxes	-	2,025,931	2,025,931	-
Total	**(151,337,752)**	**4,027,037,179**	**3,143,230,488**	**732,468,939**

14. OWNER'S EQUITY

According to the 11th amended Enterprise Registration Certificate, the Company's charter capital is VND 128,530,520,000.

The charter capital has been fully contributed by shareholders as follows:

	01/01/2026	Percentage	30/6/2026	Percentage
Vietnam National Tobacco Corp.	97,781,620,000	76.1%	97,781,620,000	76.1%
Saigon Tobacco Company	8,387,380,000	6.5%	8,387,380,000	6.5%
Thang Long Tobacco Company	3,594,590,000	2.8%	3,594,590,000	2.8%
Other shareholders	18,766,930,000	14.6%	18,766,930,000	14.6%
Total	**128,530,520,000**	**100.0%**	**128,530,520,000**	**100.0%**

Details of shares held by shareholders: (par value: VND 10,000/share)

	01/01/2026	Percentage	30/6/2026	Percentage
Vietnam National Tobacco Corp.	9,778,162	76.1%	9,778,162	76.1%
Saigon Tobacco Company	838,738	6.5%	838,738	6.5%
Thang Long Tobacco Company	359,459	2.8%	359,459	2.8%
Other shareholders	1,876,693	14.6%	1,876,693	14.6%
Total	**12,853,052**	**100.0%**	**12,853,052**	**100.0%**

Statement of changes in owner's equity:

	1/1/2025	*1/1/2026*	30/6/2026
Owner's contributed capital	128,530,520,000	128,530,520,000	128,530,520,000
Development investment fund	22,049,459,158	22,049,459,158	14,602,154,272
Other owner's equity funds	7,430,845,886	7,430,845,886	14,878,150,772
Undistributed after-tax profits	23,387,288,771	33,847,557,360	40,413,003,781
Profit for the period		17,127,568,589	6,565,446,421
Appropriation to bonus and welfare fund		(6,667,300,000)	-
Total	181,398,113,815	191,858,382,404	198,423,828,825

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1. GROSS REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

a) Revenue

	30/6/2026	*30/6/2025*
Revenue from raw materials	114,089,130,940	246,072,850,234
Revenue from finished goods	263,665,752,850	232,191,871,040
Export revenue	1,464,161,280	7,032,908,273
Processing service revenue	29,644,149,260	53,577,586,700
Revenue from supplies	43,157,958,050	15,126,828,855
Other revenue	24,571,849,097	18,829,858,827
Total	**476,593,001,477**	**572,831,903,929**

b) Revenue from related parties

	30/6/2026	*30/6/2025*
Thang Long Tobacco Co., Ltd.	41,286,142,700	78,333,269,447
Thanh Hoa Tobacco Co., Ltd.	15,657,840,000	
An Giang Tobacco Company	1,006,556,000	
Ngan Son JSC	105,772,500	154,341,900
BAT - VINATABA JV Co.	122,506,368,700	236,128,118,134
Ben Tre Tobacco Co., Ltd.	6,716,003,700	449,120,400
Vinataba - Philip Morris Co., Ltd.	19,681,148,840	37,982,079,590
Saigon Tobacco Co., Ltd.	152,032,088,200	115,795,502,473
Bac Son Tobacco Company	-	9,261,000,000
Tobacco Import-Export Company		3,004,610,400
Cuu Long Tobacco Company	33,212,737,600	22,930,000,000
Long An Tobacco Co., Ltd.	10,722,536,000	

Dong Thap Tobacco Co., Ltd.	3,028,121,200	3,792,008,000
Total	**405,955,315,440**	**507,830,050,344**

2. REVENUE DEDUCTIONS: Nil

3. COST OF GOODS SOLD

	30/6/2026	*30/6/2025*
Cost of raw materials sold	109,828,554,375	237,182,084,063
Cost of finished goods sold	243,940,045,003	207,666,011,746
Cost of exports	1,175,649,906	5,049,292,333
Cost of processing services	21,409,773,666	34,484,902,489
Cost of supplies sold	41,863,483,953	14,923,465,084
Other costs	8,478,730,253	4,483,402,379
Total	**426,696,237,156**	**503,789,158,094**

4. GAIN/LOSS FROM SALE OR DISPOSAL OF INVESTMENT PROPERTY: Nil

5. FINANCE INCOME

	30/6/2026	*30/6/2025*
Bank deposit interest	16,001,206	4,630,295
Payment discounts received	73,914,003	56,051,310
Foreign exchange gains		105,296,769
Other finance income	302,660,109	
Total	**392,575,318**	**165,978,374**

6. FINANCE COSTS

	30/6/2026	*30/6/2025*
Borrowing costs	3,910,228,523	3,886,314,165
Total	**3,910,228,523**	**3,886,314,165**

7. OTHER INCOME

	30/6/2026	*30/6/2025*
Proceeds from disposal of fixed assets	-	78,523,295
Compensation income from structures and crops	**484,508,480**	
Total	**484,508,480**	**78,523,295**

8. OTHER EXPENSES

	30/6/2026	*30/6/2025*
Expenses from disposal of fixed assets	-	600,000
Compensation costs for structures and crops	13,151,515	
Total	**13,151,515**	**600,000**

9. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

a) General and administrative expenses

	30/6/2026	*30/6/2025*
Management staff expenses	18,849,129,194	23,173,134,192
Materials, tools and supplies expenses	913,699,989	2,098,501,725
Depreciation expense	321,654,798	244,139,159
Outsourced service expenses	5,952,134,976	9,537,862,264
Reversal of provision	(4,000,000)	(91,608,018)
Other expenses	2,634,883,980	2,232,107,036
Total	**28,667,502,937**	**37,194,136,358**

b) Selling expenses

	30/6/2026	*30/6/2025*
Sales staff expenses	2,036,413,008	1,251,664,309
Materials, tools and supplies expenses	774,664,060	1,191,181,268
Depreciation expense	455,157,586	506,833,047
Outsourced service expenses	6,471,965,820	9,795,937,260
Other expenses	183,800,348	782,979,635
Total	**9,922,000,822**	**13,528,595,519**

10. PRODUCTION AND BUSINESS COSTS BY ELEMENT

	30/6/2026	30/6/2025
Labour costs	28,321,834,087	60,607,420,955
Raw materials costs	43,754,834,315	274,829,702,854
Fixed asset depreciation	1,376,582,765	3,790,838,112
Outsourced service expenses	14,014,356,533	20,932,853,074
Other expenses	11,012,116,266	8,703,818,372
Total	**98,479,723,966**	**368,864,633,367**

11. CURRENT CORPORATE INCOME TAX EXPENSE

	30/6/2026	30/6/2025
Profit before tax	**8,260,964,322**	**14,677,601,462**
Adjustments for corporate income tax	**216,625,187**	**492,136,647**
Non-deductible expenses	216,625,187	492,136,647
Taxable income for the period	**8,477,589,509**	**15,169,738,109**
Current corporate income tax rate	20%	20%
Corporate income tax payable	**1,695,517,901**	**3,033,947,622**
Total current corporate income tax expense	**1,695,517,901**	**3,033,947,622**

12. BASIC EARNINGS PER SHARE

	30/6/2026	30/6/2025
Profit for the period	6,565,446,421	11,643,653,840
Weighted average number of ordinary shares	12,853,052	12,853,052
Basic earnings per share (VND/share)	**511**	**906**

VII. OFF-BALANCE-SHEET ITEMS

	30/6/2026	01/01/2026
- Goods held in custody for customers (kg)	3,782,116	2,005,632
- Foreign currency (USD)	41,577.76	41,609.72
- Foreign currency (EUR)	218.45	223.58

July 20, 2026

PREPARED BY	CHIEF ACCOUNTANT	DIRECTOR
Nguyen Thi Thuy	Ho Quoc Dat	Luong Huu Hung

M.S.D.N: 3600262193 - C.T.C.P
CÔNG TY CỔ PHẦN HÒA VIỆT
THÀNH PHỐ ĐỒNG NAI

HOA VIET JOINT STOCK COMPANY
Dieu Xien Street, Quarter 10, Long Binh Ward, Dong Nai City

TANGIBLE FIXED ASSET MOVEMENT
From 01/01/2026 to 30/6/2026

Unit: VND

Items	Buildings and structures	Machinery and equipment	Transport and transmission equipment	Management tools and equipment	Other fixed assets	Total
I - Asset cost	**155,401,705,793.00**	**127,224,773,686.00**	**16,262,776,862.00**	**3,675,104,155.00**	**672,542,436.00**	**303,236,902,932.00**
1. Opening balance	**153,975,423,386.00**	**125,854,773,686.00**	**16,262,776,862.00**	**3,627,204,155.00**	**672,542,436.00**	**300,392,720,525.00**
2. Period additions	**1,426,282,407.00**	**1,370,000,000.00**	-	**47,900,000.00**	-	**2,844,182,407.00**
Including:	-	-	-	-	-	-
- New purchase	-	1,370,000,000.00	-	47,900,000.00	-	-
- New construction	1,426,282,407.00	-	-	-	-	-
- Handover increase	-	-	-	-	-	-
- Other increases	-	-	-	-	-	-
3. Period decreases	-	-	-	-	-	-
4. Closing balance	**155,401,705,793.00**	**127,224,773,686.00**	**16,262,776,862.00**	**3,675,104,155.00**	**672,542,436.00**	**303,236,902,932.00**
II - Accum. depr.	-	-	-	-	-	-
1. Opening balance	**121,476,930,625.00**	**115,377,562,632.00**	**12,729,628,229.00**	**3,219,193,567.00**	**672,542,436.00**	**253,475,857,489.00**
2. Period increase	**2,173,742,987.00**	**1,305,535,590.00**	**394,978,574.00**	**112,617,499.00**	-	**3,986,874,650.00**
3. Period decrease	-	-	-	-	-	-
4. Closing balance	**123,650,673,612.00**	**116,683,098,222.00**	**13,124,606,803.00**	**3,331,811,066.00**	**672,542,436.00**	**257,462,732,139.00**
III - Net book value	-	-	-	-	-	-
1. Opening balance	**32,498,492,761.00**	**10,477,211,054.00**	**3,533,148,633.00**	**408,010,588.00**	-	**46,916,863,036.00**
2. Closing balance	**31,751,032,181.00**	**10,541,675,464.00**	**3,138,170,059.00**	**343,293,089.00**	-	**45,774,170,793.00**

July 20, 2026

PREPARED BY	CHIEF ACCOUNTANT	DIRECTOR
Nguyen Thi Thuy	Ho Quoc Dat	Luong Huu Hung

M.S.D.N: 3600262193 - C.T.C.P
CÔNG TY CỔ PHẦN HÒA VIỆT
THÀNH PHỐ ĐỒNG NAI

HOA VIET JOINT STOCK COMPANY
Dieu Xien Street, Quarter 10, Long Binh Ward, Dong Nai City

INTANGIBLE FIXED ASSET MOVEMENT
From 01/01/2026 to 30/6/2026

Unit: VND

Items	Land use rights	Computer software	Other intangible fixed assets	Total
I - Asset cost				
1. Opening balance	**3 103 409 047**	**1 021 122 377**	**282 000 000**	**4 406 531 424**
2. Period additions				
3. Period decreases				
4. Ending balance	**3 103 409 047**	**1 021 122 377**	**282 000 000**	**4 406 531 424**
II - Accumulated depreciation				
1. Opening balance	2 535 677 614	861 337 435	282 000 000	3 679 015 049
2. Period increase	33 171 390	40 000 002		73 171 392
3. Period decrease				
4. Closing balance	2 568 849 004	901 337 437	282 000 000	3 752 186 441
III - Net book value				
1. Beginming of period	567 731 433	159 784 942		727 516 375
2. End of period	534 560 043	119 784 940		654 344 983

July 20, 2026

PREPARED BY	CHIEF ACCOUNTANT	DIRECTOR
Nguyen Thi Thuy	Ho Quoc Dat	Luong Huu Hung

M.S.D.N: 3600262193 - C.T.C.P
CÔNG TY CỔ PHẦN HÒA VIỆT
THÀNH PHỐ ĐỒNG NAI