

VIETNAM NATIONAL TOBACCO
CORPORATION
HOA VIET JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Dong Nai, August 12, 2026

No: 427/CPHV-TCKT

Re: Explanation of profit after tax in the
reviewed 2026 interim financial statements

To: Hanoi Stock Exchange

Hoa Viet Joint Stock Company hereby explains the difference in profit after tax in the 2026 interim financial statements compared with the same period of the previous year as follows:

No.	Items	From 01/01/2026 to 30/06/2026 (million VND)	From 01/01/2025 to 30/06/2025 (million VND)	Difference	
				Amount (million VND)	Increase/De crease (%)
1	Net revenue	476.593	572.832	-96.239	-16,80
2	Profit before tax	8.196	14.678	-6.482	-44,16
3	Profit after tax	6.514	11.644	-5.130	-44,06

During the first six months of 2026, sales revenue decreased by 16.80% compared with the same period of the previous year. Reason: Unfavorable weather conditions during the 2025-2026 crop season affected the progress of raw material supply, which was slower than in the first six months of 2025. As a result, net revenue and profit after tax for the first six months of 2026 decreased by 16.80% and 44.06%, respectively, compared with the same period of the previous year.

Hoa Viet Joint Stock Company hereby submits this explanation to the Hanoi Stock Exchange and the Company's shareholders for information.

Sincerely./.

Recipients:

- As above;
- Board of Directors, Supervisory Board;
- Filed at: Administration Office, FAD

DIRECTOR



Luong Huu Hung

