

**KIEN HUNG JOINT STOCK
COMPANY VN**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

An Giang, August 12, 2026

Ref. No.: *KHS-COM-OD032/2026*
Re: *Explanation of Financial Statements 6
months Year 2026*

**To: State Securities Commission of Vietnam
Hanoi Stock Exchange**

1. Organization name : **KIEN HUNG JOINT STOCK COMPANY VN**

- Stock symbol : KHS

- Address : Lot B4-B5, the 1st street, Thanh Loc Industrial Zone, Thanh Loc Commune ,
An Giang Province, Vietnam

- Phone number : 02973 838 009

- Email: info@kihuseavn.com

- Information disclosure person: Mr. **Nguyen Ngoc Anh**

Information disclosure type: ☒ Periodic ☐ Unusual ☐ 24h ☐ On request

2. Information disclosure content:

- Explanation of Financial Statements 6 months Year of 2026

3. This information was published on the company's website on August 12, 2026 at the link :
www.kihuseavn.com

We hereby commit that the information disclosure above is true and take full legal responsibility
for the content of the disclosed information.

ORGANIZATION REPRESENTATIVE
Authorized Information Disclosure Person

*** Attached document:**

*Explanation of Financial Statement
for 6 months Year 2026.*


Nguyen Ngoc Anh

No: 04/2026/KH-CBTT

“Re: Explanation of business results
according to audited separate financial
statements for the first 6 months of
2026”

An Giang province, August 12th, 2026

**INFORMATION DISCLOSURE ON THE STATE SECURITIES COMMISSION
OF VIETNAM AND HANOI STOCK EXCHANGE PORTAL**

**To: - State Securities Commission of Vietnam
- Hanoi Stock Exchange**

- Company Name: **KIEN HUNG JOINT STOCK COMPANY VN**
- Stock symbol: **KHS**
- Headquarters address: Lot B4-B5, the 1st street, Thanh Loc Industrial Zone, Thanh Loc Commune ,
An Giang Province, Vietnam.
- Phone: (0297) 3838009 Fax:
- Information disclosure person: Mr. **NGUYEN NGOC ANH**
- Office phone: (0297) 3838009 Fax:
- Type of information disclosure: ☒ Periodic ☐ Unusual ☐ 24h ☐ On request

Information disclosure content: Explanation regarding the variance of 10% or more in the profit after corporate income tax—as reported in the reviewed Statement of Profit or Loss for the first six months of 2026—compared to the same period of the previous year. Details are as follows:

Profit comparison table:

Items	Code	Reporting period		Difference	Proportion (%)
		From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025		
1. Revenues from sales and services rendered	01	392,052,504,509	369,973,732,295	22,078,772,214	5.97
2. Revenue deductions	02	15,825,933	83,790,445	(67,964,512)	(81.11)
3. Net revenues from sales and services rendered	10	392,036,678,576	369,889,941,850	22,146,736,726	5.99
4. Cost of goods sold	11	351,962,087,460	309,119,734,566	42,842,352,894	13.86
5. Gross profits from sales and services rendered	20	40,074,591,116	60,770,207,284	(20,695,616,168)	(34.06)
6. Profit/loss from the sale and liquidation of investment properties.	21				

7. Financial income	22	1,859,577,519	992,439,847	867,137,672	87.37
8. Financial expenses	23	3,544,627,138	6,226,651,637	(2,682,024,499)	(43.07)
+ Including: borrowing costs	24	3,218,256,784	3,582,317,679	(364,060,895)	(10.16)
9. Selling expenses	25	4,840,966,110	5,771,333,820	(930,367,710)	(16.12)
10. General and administration expenses	26	8,025,466,355	8,058,491,074	(33,024,719)	(0.41)
11. Net profits from operating activities	30	25,523,109,032	41,706,170,600	(16,183,061,568)	(38.80)
12. Other income	31	7,955,935,426	1,090,909,091	6,865,026,335	629.29
13. Other expenses	32	2,685,890,494	2,892,171,113	(206,280,619)	(7.13)
14. Net other profits	40	5,270,044,932	(1,801,262,022)		
15. Net accounting profit before tax	50	30,793,153,964	39,904,908,578	(9,111,754,614)	(22.83)
16. Current corporate income tax expenses	51	1,353,005,267			
17. Deferred corporate income tax expenses	52				
18. Profits after corporate income tax	60	29,440,148,697	39,904,908,578	(10,464,759,881)	(26.22)
19. Basic earnings per share	70	1,948	3,036	(1,088)	(35.84)
20. Declining earnings per share	71	1,771	3,036	(1,265)	(41.67)

Based on the reviewed financial statements of Kien Hung Joint Stock Company, profit after tax for the first six months of 2026 decreased by 26% compared to the same period in 2025. The reasons are as follows:

- Rising prices for raw materials and supplies led to increased processing costs, resulting in a higher cost of sales for the first six months of 2026 compared to the same period of the previous year.

The above constitutes Kien Hung Joint Stock Company's explanation regarding the reasons for the decline in profit during the first six months of 2026 compared to the same period of the previous year. The above information is posted on the Company's website at: <http://www.kihuseavn.com/>.

We hereby commit that the information disclosure above is true and take full legal responsibility for the content of the disclosed information.

Sincerely thank you./.

Recipient:

- As above;
- Archived: BOD office

**AUTHORIZED PERSON TO DISCLOSE
INFORMATION**



NGUYEN NGOC ANH

