



**HACISCO JOINT STOCK
COMPANY**

No: 36/2026/CBTT-HAS

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Hanoi, August 28th, 2026

EXTRAORDINARY INFORMATION DISCLOSURE

**To: - The State Securities Commission;
 - Ho Chi Minh City Stock Exchange.**

Name of company : **HACISCO Joint Stock Company**
Stock symbol : **HAS**
Address of headoffice : No. 51 Vu Trong Phung Street, Thanh Xuan Ward, Hanoi
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Information disclosure content:

Official Dispatch No. ~~14/A~~/KT-HAS regarding the explanation of the fluctuation in profit after tax in the reviewed financial statements for the first six months of 2026 specifically the shift from profit to loss and the discrepancy between pre- and post-audit figures.

This information was published on the Company's website on August 28th, 2026, at the following link: <https://has.vn/cong-bo-thong-tin>

We hereby commit that the information disclosed above is true and accurate, and we accept full legal responsibility for the content of the disclosed information.

HACISCO JOINT STOCK COMPANY

**PERSON RESPONSIBLE FOR
INFORMATION DISCLOSURE**

Recipients:

- SSC, HOSE (for reporting);
- Members of the BoDs, Supervisory Board;
- Secretary (for filing).



Quynh, Pham Thuy

HACISCO JOINT STOCK COMPANY

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No: 141A / KT-HAS**SOCIALIST REPUBLIC OF VIETNAM**

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Hanoi, August 28, 2026

Dear: **- State Securities Commission**
- Ho Chi Minh City Stock Exchange

First of all, Hacisco Joint Stock Company sincerely appreciates the attention and support of the State Securities Commission and the Ho Chi Minh City Stock Exchange over the past period. We look forward to continuing to receive your guidance and assistance in the future.

In accordance with Circular 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information on the securities market, our company would like to explain the shift in after-tax profit in the audited financial statements for the first six months of 2026 from profit to loss, with a difference of 5% or more before and after the audit, as follows:

No.	Indicators	Code	Audited Financial Statements for the first six months of 2026	Unaudited Financial Statements for the first six months of 2026	Increase (+), Decrease (-)	
					Value	Rate
I	Separate Financial Statements					
	Profit after tax	60	-44.272.359	219.344.528	-263.616.887	-120,18%
II	Consolidated Financial Statements					
	Profit after tax	60	-200.274.130	63.342.757	-263.616.887	-416,18%

REASONS: Following the review of the financial statements for the first six months of 2026, adjustments were made to the financial data in accordance with the auditor's recommendations, specifically as follows:

- Adjustment increasing General and Administrative Expenses: 263.616.887 VND, due to:
 - + Increase General and Administrative Expenses by VND 66.000.000, representing remuneration for the Board of Directors and the Supervisory Board for the period from the issuance of the 2026 Annual General Meeting of Shareholders resolution through June 30, 2026. As the Company had not yet paid this remuneration, the expense was not recorded in the self-prepared financial statements. The auditor required the additional recognition of this unpaid remuneration expense, given that the 2026 Annual General Meeting of Shareholders had already passed a resolution approving it.
 - + Increase General and Administrative Expenses by VND 197.616.887, as the auditor required the reclassification of salary costs for two personnel from "work-in-progress production and business costs" to "General and Administrative Expenses" given their transfer from the construction site to the company's office.
- The after-tax profit in the audited/reviewed financial statements decreased by VND 263.616.887 due to the impact of the aforementioned adjusting entries.

Hacisco Joint Stock Company would like to report to the State Securities Commission and Ho Chi Minh City Stock Exchange.

Sincerely!

Distribution list:

- As addressed;
- Internal filing (Finance & Accounting Department).



TỔNG GIÁM ĐỐC
Trần Văn Long