



**HACISCO JOINT STOCK
COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

No: 34/2026/CBTT-HAS

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**
Telephone number : **0243.858.3792**
Fax : **243.858.5563**

Information disclosure content:

Official Dispatch No. 140/KT-HAS regarding the explanation of the fluctuation in profit after tax in the reviewed financial statements for the first 6 months of the year compared to the same period of the previous year.

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

51 Vu Trong Phung, Thanh Xuan, Hanoi
 Phone: 0243.8585684 Fax: 0243.8585563
 Email: hacisco@has.vn

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness
 -----o0o -----

No: 140A / KT-HAS

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 change in after-tax profit in the audited financial statements for the first six months of 2026 by 10% or more compared to the same period of the previous year, a loss in after-tax profit for this reporting period, as follows:

No.	Indicators	Code	Audited Financial Statements for the first six	Audited Financial Statements for the first six	Increase (+), Decrease (-)	
					Value	Rate
I	The audited Separate Financial Statements					
1	Net Revenue	10	22.961.722.818	13.821.714.606	9.140.008.212	66,13%
2	Profit After Tax	60	-44.272.359	-169.065.538	124.793.179	-73,81%
II	The audited Consolidated Financial Statements					
1	Net Revenue	10	24.842.306.252	15.844.568.055	8.997.738.197	56,79%
2	Profit After Tax	60	-200.274.130	-270.122.242	69.848.112	-25,86%

1. Reason: Profit after tax in the reviewed financial statements for the first six months of 2026 changed by 10% or more compared to the same period in 2025.

- Net revenue increased compared to the same period last year (an increase of over VND 9.1 billion, or 66.13%, in the separate financial statements; and an increase of over VND 8.9 billion, or 56.79%, in the consolidated financial statements).
- General and Administrative Expenses decreased compared to the same period last year (a reduction of over VND 292 million, or 6.9%, in the separate financial statements, and over VND 346 million, or 7.8%, in the consolidated financial statements), indicating that the Company is actively reducing its enterprise management costs.

2. Reason: The company incurred a loss in profit after tax according to the reviewed financial statements for the first six months of 2026.

- The realized profit after tax for the first six months of 2026 was VND 219.344.528 in the self-prepared separate financial statements and VND 63.342.757 in the self-prepared consolidated financial statements. However, following the audit, the auditor proposed an adjustment increasing enterprise management expenses by VND 263.616.887, 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.

-Profit after tax in the self-prepared financial statements decreased by VND 263,616,887 due to the impact of the aforementioned adjustments. Consequently, the profit after tax for the six-month period ended June 30, 2026, in the reviewed financial statements shifted to a loss (negative figure); specifically, the reviewed profit after tax was -VND 44,272,359 in the separate financial statements and -VND 200,274,130 in the consolidated financial statements..

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).

to **HACISCO JOINT STOCK COMPANY**



TỔNG GIÁM ĐỐC
Trần Văn Long