

**KHANH HOA SANEST SOFT DRINK
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 71 /CV-SKH
Re: Explanation of fluctuations
in profit after tax for Q2/2026

Khanh Hoa, 29 July, 2026

To:

- State Securities Commission;
- Hanoi Stock Exchange;
- Shareholders.

Pursuant to Clause 4, Article 14 of Circular 96/2020/TT-BTC dated November 16, 2020, guiding the disclosure of information on the securities market.

Khanh Hoa Sanest Soft Drink Joint Stock Company hereby provides an explanation regarding the increase in profit after corporate income tax in the Consolidated and Separate Financial Statements for the second quarter of 2026 compared to the same period in 2025 as follows:

Unit: Million VND

No.	Criteria	Q2/2026 FS		Q2/2025 FS		+/- Ratio (%)	
		Consolidated	Separate	Consolidated	Separate	Consolidated	Separate
1	Net Revenue	352,161	343,672	315,271	305,523	+11.70	+12.49
2	Profit after tax	19,496	16,778	17,167	14,877	+13.57	+12.78

In the second quarter of 2026, the Company continued to maintain stable production and business operations, securing both domestic and export markets; simultaneously, it implemented flexible management solutions, strengthened production management, enhanced product quality control, and promoted business activities and brand development. In addition, the Company proactively streamlined its organizational structure, arranged and utilized labor efficiently, and increased the application of digital transformation in administration, operations, sales management, finance, accounting, human resources, and logistics. The aforementioned solutions contributed to improving management efficiency, controlling costs, increasing labor productivity, and enhancing the Company's production and business results.

Based on the factors mentioned above, the Company's production and business results in the second quarter of 2026 continued to record growth compared to the same period last year. Specifically, net revenue according to the consolidated financial statements for the second quarter of 2026 reached 352,161 million VND, an increase of 11.70% compared to the second quarter of 2025; net revenue according to the separate financial statements reached 343,672 million VND, an increase of 12.49%. Profit after tax according to the consolidated financial statements reached 19,496 million VND, an increase of 13.57%; profit after tax according to the separate financial statements reached 16,778 million VND, an increase of 12.78% compared to the same period last year.

Thank you and best regards!

- As above;
- Filed: Administration, Planning
Department.

GENERAL DIRECTOR



Lê Hoàng Anh

