

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

FINANCIAL STATEMENTS

THE FIRST QUARTER OF THE FISCAL YEAR ENDED DECEMBER 31, 2026

**JOINT STOCK COMPANY
CMH VIETNAM GROUP**

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

FINANCIAL STATEMENT

As at 31 March 2026

Criteria	Code	Note	Ending Balance	Unit: VND
				Beginning Balance
A. SHORT-TERM ASSETS	100		504.408.937.009	513.607.992.591
I. Cash and cash equivalents	110	V.1	7.857.231.534	11.713.634.300
1. Money	111		7.857.231.534	11.713.634.300
2. Cash equivalents	112		0	0
II. Short-term financial investment	120		14.413.156.376	14.401.848.850
1. Trading securities	121	V.2(a)	0	0
2. Provision for depreciation of trading securities (*)	122		0	0
3. Investments held to maturity	123	V.2(b)	14.413.156.376	14.401.848.850
III. Short-term receivables	130		396.891.331.302	428.441.354.206
1. Short-term receivables of customers	131	V.3(a)	15.403.539.780	57.324.503.220
2. Short-term seller upfront	132		36.206.983.427	22.189.684.061
3. Short-term internal receivables	133		0	0
4. Receivables according to the construction contract plan schedule	134		0	0
5. Other short-term receivables	135	V.4(a)	389.331.467.591	392.977.826.421
6. Provision for short-term bad debts (*)	136		-44.050.659.496	-44.050.659.496
7. Pending shortage of assets	137	V.5	0	0
IV. Inventory	140	V.7	77.172.977.555	52.711.805.488
1. Inventory	141		77.172.977.555	52.711.805.488
2. Provision for inventory discounts (*)	149		0	0
V. Short-Term Biological Assets	150		0	0
1. Pets take short-term one-time products	151	V.12.1.1	0	0
2. Seasonal crops or short-term one-off products	152	V.12.1.2	0	0
3. Provision for short-term biological asset losses (*)	153		0	0
VI. Other short-term assets	160		8.074.240.242	6.339.349.747
1. Short-term allocation pending costs	161	V.14(a)	457.933.388	334.574.200
2. Deductible VAT	162		3.025.281.183	1.611.851.686
3. Taxes and other amounts receivable by the State	163	V.19(b)	4.457.692.337	4.259.590.527
4. Repurchase and sale of government bonds	164	V.23	0	0
5. Other short-term assets	165	V.15(a)	133.333.334	133.333.334

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FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

Criteria	Code	Note	Ending balance	Beginning balance
B. LONG-TERM ASSETS	200		134.522.981.486	133.696.311.251
I. Long-term receivables	210		59.772.102.884	58.951.215.691
1. Long-term receivables of customers	211	V.3(b)	59.618.602.884	58.797.715.691
2. Pay long-term sellers upfront	212		0	0
3. Business capital in affiliated units	213		0	0
4. Long-term internal receivables	214		0	0
5. Other long-term receivables	215		153.500.000	153.500.000
6. Provision for long-term bad debts (*)	216		0	0
II. Fixed assets	220		14.081.387.573	15.260.876.894
1. Tangible fixed assets	221	V.9	13.999.022.573	15.175.661.894
- Historical cost	222		61.741.986.832	61.741.986.832
- Cumulative wear value (*)	223		-47.742.964.259	-46.566.324.938
2. Fixed assets lease finance	224	V.11	0	0
- Historical cost	225		0	0
- Cumulative wear value (*)	226		0	0
3. Intangible fixed assets	227	V.10	82.365.000	85.215.000
- Historical cost	228		361.455.000	361.455.000
- Cumulative wear value (*)	229		-279.090.000	-276.240.000
III. Long-term biological assets	230		0	0
1. Pet Animals for Periodic Products	231		0	0
a) Livestock for periodic products that have not reached the adult stage	232	V.12.1.3	0	0
b) Livestock for periodic products up to the adult stage	233	V.12.2	0	0
- Historical cost	234		0	0
- Accumulated depreciation value (*)	235		0	0
2. Pets take long-term one-time products	236		0	0
3. Seasonal crops or long-term one-time products	237		0	0
4. Provision for long-term biological asset losses (*)	238		0	0
IV. Investment real estate	240	V.13	0	0
- Historical cost	241		0	0
- Cumulative wear value (*)	242		0	0
V. Long-term unfinished assets	250		3.336.680.713	3.336.680.713
1. Long-term unfinished production and business expenses	251		0	0
2. Unfinished capital construction costs	252		3.336.680.713	3.336.680.713
VI. Long-term financial investment	260		55.800.937.710	55.800.937.710
1. Invest in subsidiaries	261	V.2(c)	62.954.570.000	62.954.570.000
2. Investment in joint venture or associate companies	262		0	0

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FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

Criteria	Code	Note	Ending balance	Beginning balance
3. Investment in capital contribution to other units	263		0	0
4. Provision for long-term investment losses in other units (*)	264	V.2(c)	-7.153.632.290	-7.153.632.290
5. Investments held to long-term maturity	265		0	0
6. Provision for investment held to long-term maturity (*)	266		0	0
VII. Other long-term assets	270		1.531.872.606	346.600.243
1. Long-term allocation waiting costs	271	V.14(b)	1.531.872.606	346.600.243
2. Deferred income tax assets	272	V.26(a)	0	0
3. Long-term equipment, supplies, spare parts	273		0	0
4. Other long-term assets	274	V.15(b)	0	0
TOTAL ASSETS	280		638.931.918.495	647.304.303.842

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FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

Criteria	Code	Note	Ending Balance	Beginning Balance
C - LIABILITIES	300		335.651.177.049	346.901.830.967
I. Short-term debt	310		176.014.244.866	185.261.327.602
1. Payable to short-term sellers	311	V.17(a)	58.133.517.251	51.946.774.643
2. Buyer pays in advance for a short term	312		31.447.987.185	23.542.290.147
3. Dividends and profits must be paid	313		0	0
4. Taxes and short-term payables to the State	314	V.19(a)	4.452.613.690	9.987.050.532
5. Payables to employees	315		2.042.931.743	2.148.420.245
6. Short-term expenses	316	V.20(a)	27.234.878.146	23.499.951.192
7. Short-term internal payables	317		0	0
8. Payable according to the schedule of short-term construction contracts	318		0	0
9. Revenue pending short-term allocation	319	V.22(a)	0	0
10. Other short-term payables	320	V.21(a)	6.494.720.581	2.695.352.163
11. Short-term financial loans and leases	321	V.16(a)	45.134.344.958	70.368.237.368
12. Provision for short-term payables	322	V.25(a)	0	0
13. Reward and welfare funds	323		1.073.251.312	1.073.251.312
14. Price Stabilization Fund	324		0	0
15. Repurchase and sale of government bonds	325	V.23	0	0
II. Long-term debt	330		128.740.503.365	143.053.593.804
1. Payable to long-term sellers	331	V.17(b)	10.922.932.183	10.248.503.365
2. Buyers pay in advance for the long term	332		0	0
3. Taxes and long-term payables to the State	333	V.19(b)	0	0
4. Long-term expenses	334	V.20(b)	0	0
5. Internal payables for business capital	335		0	0
6. Long-term internal payables	336		0	0
7. Revenue pending long-term attribution	337	V.22(b)	0	0
8. Other long-term payables	338	V.21(b)	0	0
9. Long-term financial loans and leases	339	V.16(b)	148.714.000.000	151.392.000.000
10. Convertible Bonds	340		0	0
11. Preferred Stocks	341	V.24	0	0
12. Deferred income tax payable	342	V.26(b)	0	0
13. Long-term payable provisions	343	V.25(b)	0	0
14. The Scientific and Technological Development Fund	344		0	0

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FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

Criteria	Code	Note	Ending Balance	Beginning Balance
D – OWNER'S EQUITY	400		303.280.741.446	300.402.472.875
1. Owner's equity	411	V.27(b)	254.525.000.000	254.525.000.000
- Voting common shares	411a	V.27(d)	254.525.000.000	254.525.000.000
- Preferred shares	411b	V.27(d)	0	0
2. Share premiums	412	V.27(e)	-441.950.000	-441.950.000
3. Bond Conversion Options	413	V.27(e)	0	0
4. Other capital of the owner	414		0	0
5. Own redemption shares (*)	415	V.27(e)	0	0
6. Asset revaluation difference	416	V.28	0	0
7. Exchange Rate Differences	417	V.29	0	0
8. Development investment funds	418		0	0
9. Other funds belonging to the owner's equity	419		0	0
10. Undistributed after-tax profit	420		49.197.691.446	46.319.422.875
- Accumulated undistributed profit by the end of the previous period	420a		46.319.422.875	9.106.031.657
- Undistributed profit for this period	420b		2.878.268.571	37.213.391.218
TOTAL RESOURCES	440		640.893.999.005	568.383.501.028

Prepared by



Dinh Thi Thuy

Chief Accountant



Dinh Thi Thuy

Approval, Date 24/04/2026

General Director



Kim Ngoc Nhan

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FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

INCOME STATEMENT*Accounting period Quarter 1 of 2026*

Unit: VND

Criteria	Code	Note	This Quarter		Accumulated to this quarter	
			This year	Previous year	This year	Previous year
1. Revenue from sales and provision of services	01	VI.1	69.252.480.970	57.257.612.070	69.252.480.970	57.257.612.070
2. Revenue deductions	02	VI.2	0	0	0	0
3. Net revenue from sales and service provision	10		69.252.480.970	57.257.612.070	69.252.480.970	57.257.612.070
4. Cost of goods sold	11	VI.3	63.273.601.178	51.470.482.310	63.273.601.178	51.470.482.310
5. Gross profit on sales and service provision	20		5.978.879.792	5.787.129.760	5.978.879.792	5.787.129.760
6. Profit/loss of sale and liquidation of investment real estate	21	VI.4	0	0	0	0
7. Revenue from financial activities	22	VI.5	143.755.476	138.034.203	143.755.476	138.034.203
8. Financing costs	23	VI.6	898.339.131	3.413.312.447	898.339.131	3.413.312.447
- In which:	24		898.339.131	3.413.312.447	898.339.131	3.413.312.447
Borrowing costs						
9. Cost of sales	25	VI.9	0	0	0	0
10. Business management expenses	26	VI.9	3.372.470.910	3.395.615.926	3.372.470.910	3.395.615.926
11. Net profit from business activities	30		1.851.825.227	-883.764.410	1.851.825.227	-883.764.410
12. Other income	31	VI.7	2.161.532.643	4.400.599.623	2.161.532.643	4.400.599.623
13. Other expenses	32	VI.8	231.549.935	81.366.385	231.549.935	81.366.385
14. Other Profits	40		1.929.982.708	4.319.233.238	1.929.982.708	4.319.233.238
15. Total pre-tax accounting profit	50		3.781.807.935	3.435.468.828	3.781.807.935	3.435.468.828
16. Current CIT expenses	51	VI.11	903.539.364	814.107.319	903.539.364	814.107.319
17. Deferred CIT expenses	52	VI.11	0	0	0	0
18. Profit after corporate income tax	60		2.878.268.571	2.621.361.509	2.878.268.571	2.621.361.509

Prepared by



Dinh Thi Thuy

Chief Accountant



Dinh Thi Thuy

Approval Date 24/04/2026

General Director



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FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

CASH FLOW STATEMENT*(According to the indirect method)**Accounting period Quarter 1 of 2026*

Unit: VND

Criteria	Code	Note	Accumulated to this quarter This year	Previous year
I. Cash flow from business activities				
1. Profit before tax	01		3.780.861.750	3.435.468.828
2. Adjustments to				
- Depreciation of fixed assets and investment property	02		1.179.489.321	1.403.459.145
- Contingencies	03		0	0
- Gain and loss on exchange rate differences due to revaluation of currency items of foreign currency origin	04		0	0
- Profits and losses from investment and financial activities	05		-155.063.002	-138.034.203
- Borrowing costs	06	VI.6	898.339.131	3.413.312.447
- Other Adjustments	07		11.307.526	0
3. Profit from business activities before changes in working capital	08		5.714.934.726	8.114.206.217
- Increase and decrease of receivables	09		29.125.550.657	-131.079.543.119
- Increase or decrease inventory	10		-24.467.810.882	15.699.860.150
- Increase or decrease of payables (excluding payable loan interest and payable corporate income tax)	11		21.438.894.486	9.225.944.849
- Increase and decrease the cost of waiting for allocation	12		-1.308.631.551	-4.989.250.420
- Increase and decrease of trading securities	13		0	0
- Borrowing costs paid	14		-898.339.131	-3.061.903.247
- Paid corporate income tax	15	V.19	-5.681.556.611	0
- Other proceeds from business activities	16		0	0
- Other expenses for business activities	17		0	0
Net cash flow from business activities	20		23.923.041.694	-106.090.685.570
II. Cash flow from investment activities				
1. Money spent on procurement and construction of fixed assets and other long-term assets	21	V.8	0	-5.751.600.000
2. Proceeds from the liquidation and sale of fixed assets and other long-term assets	22		0	0
3. Expenses for loans and purchase of debt instruments of other units	23		0	-2.000.000.000
4. Proceeds from recovery of loans and resale of debt instruments of other units	24		0	1.706.000.000
5. Expenditures on capital contribution to other units	25		0	0

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FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

Criteria	Code	Note	Accumulated to this quarter This year	Previous year
6. Money recovered from investment in capital contribution to other units	26		0	0
7. Proceeds from loan interest, dividends and profits to be distributed	27		132.447.950	138.034.203
Net cash flow from investment activities	30		132.447.950	-5.907.565.797
III. Cash flow from financial activities				
1. Proceeds from the issuance of stocks or receipt of capital contributions from owners	31		0	0
2. Money for return of contributed capital to owners and repurchase of issued stocks	32		0	0
3. Proceeds from borrowing	33		17.444.868.035	121.347.376.434
4. Repayment of loan principal	34		-45.356.760.445	-16.774.269.558
5. Repayment of principal of financial lease	35		0	0
6. Dividends and profits paid to owners	36		0	0
Net cash flow from financial activities	40		-27.911.892.410	104.573.106.876
Net Cash Flow in the Period	50		-3.856.402.766	-7.425.144.491
Cash and cash equivalents at the beginning of the period	60		11.713.634.300	7.842.267.299
Effects of changes in foreign currency exchange rates	61		0	0
Cash and cash equivalents at the end of the period	70		7.857.231.534	417.122.808

Prepared by



Dinh Thi Thuy

Chief Accountant



Dinh Thi Thuy

Approval Date 24/04/2026

General Director



M.S.D.N: 010230734
 CÔNG TY
 CỔ PHẦN
 TẬP ĐOÀN
 CMH VIỆT NAM
 THANH PHỐ HÀ NỘI

Kim Ngoc Nhan

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FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

NOTES TO THE FINANCIAL STATEMENTS**Accounting period for the first quarter of the fiscal year ended December 31, 2026****I. OPERATING CHARACTERISTICS****1. Forms of capital ownership**

CMH Vietnam Group Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company.

2. Business Areas

The Company's business areas are trading, services, construction and real estate investment.

3. Business Scope

The Company's main business is: Construction.

4. Normal production and business cycle

The Company's normal production and business cycle does not exceed 12 months.

5. Company Structure***Subsidiaries***

Company Name	Head Office Address	Main Business Activities	Percentage of capital contribution	Benefit Ratio	Voting Rights Ratio
CM Investment and Trading Joint Stock Company	Plot 60, Land Registration Area, 3ha land, Phuc Dien Ward, Bac Tu Liem District, Hanoi City	Commercial	100%	100%	100%
Environmental Construction Joint Stock Company	Village 11, Nhan Co Commune, Dak R'Lap District, Dak Nong Province	Construction and mining activities	68,44%	68,44%	68,44%

6. Statement of Comparability of Information on Financial Statements

The corresponding figures of the previous year are comparable to this year's figures.

7. Employees

At the end of the fiscal year, the Company had 91 employees working (the number at the beginning of the year was 114 employees).

II. FISCAL YEAR, CURRENCY USED IN ACCOUNTING**1. Fiscal Year**

The Company's financial year starts on January 01 and ends on December 31 every year.

2. Currency used in accounting

The currency used in accounting is Vietnam Dong (VND) because most of the operations are carried out in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND REGIMES**1. Applicable accounting regime**

The company applies the Vietnam Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance.

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FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

2. Statement on Compliance with Accounting Standards and Accounting Regimes

The company has applied the Vietnamese Accounting Standards and the guiding documents of the Standards issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of standards and the current accounting regime.

IV. APPLICABLE ACCOUNTING POLICIES

1. Principles for conversion of financial statements made in foreign currencies into Vietnam Dong

Convert the entire balance according to the average transfer buy-sell rate of the bank that the business regularly transacts.

2. Types of exchange rates applied in accounting

Operations arising in foreign currencies shall be converted according to the exchange rate on the date on which the operations arise. The balance of monetary items of foreign currency origin at the end of the accounting year shall be converted according to the exchange rate on this date. The arising exchange rate difference shall be accounted in the report on business results.

3. Principles for determining the effective interest rate (effective interest rate) used to discount cash flow

4. Cash and cash equivalents

Cash and cash equivalents include cash at the fund, demand deposits, short-term investments, are highly liquid, easily converted into cash, and have little risk associated with value fluctuations.

Money includes cash at the fund and demand bank deposits.

Cash equivalents are short-term investments that have a recovery period of no more than 3 months from the date of investment, have the ability to be easily converted into a defined amount of money, and there is no risk of converting them into cash at the time of reporting.

5. Financial Investments

Investments held to maturity

Investments held to maturity include investments that the Company intends and is likely to hold to maturity. Investments held to maturity include: term bank deposits (including bills and promissory notes), bonds, preferred shares that the issuer is required to redeem at a certain time in the future, and loans held to maturity for the purpose of collecting periodic interest and investments. holding until another maturity date.

Investments held to maturity are recorded starting from the date of purchase and are determined at the initial value according to the purchase price and the costs associated with the purchase of the investments. Interest income from investments held to the maturity date after the purchase date is recorded in the Statement of Business Results on the basis of revenue estimates. The interest enjoyed before the Company holds it is recorded as a deduction from the original price at the time of purchase.

Investments held to maturity are determined by the original price minus the provision for bad debts.

Provisions for bad debts of investments held to maturity shall be set aside in accordance with current accounting regulations.

An investment is classified as holding to maturity when the Company intends and has the ability to hold to maturity. Investments held to maturity only include term bank deposits. Interest income from term bank deposits shall be recorded on the report on business results on the basis of revenue estimates.

Loans

Loans are determined by the cost minus bad debt provisions. The provision for bad debts of loans is made on the basis of the estimated level of possible losses.

Investments in subsidiaries

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FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

A subsidiary is an enterprise under the control of the Company. Control is achieved when the Company has the ability to control the financial policies and operations of the enterprise receiving the investment in order to obtain economic benefits from the activities of such enterprise.

Initial Recognition

Investments in subsidiaries are initially recognized at the cost price, including the purchase price or capital contribution Total costs directly related to the investment. In case of investment in non-monetary assets, the price of the investment fee shall be recorded according to the fair value of the non-monetary asset at the time of incurrence.

Dividends and profits of the periods preceding the purchase of the investment are accounted for a decrease in the value of the investment itself. Dividends and profits of the periods after the investment is purchased are recognized as revenue. Dividends received in shares are only monitored for the number of additional shares, not the value of shares received.

Loss provision for investments in subsidiaries

The provision for losses for investments in subsidiaries shall be set aside when the subsidiary suffers losses at a level equal to the difference between the actual investment capital of the parties in the subsidiary and the actual equity multiplied by the percentage of the company's ownership of the actual contributed charter capital at the subsidiary. If the subsidiary is the subject of making the consolidated financial statements, the basis for determining the loss provision is the consolidated financial statements.

Increase or decrease in the amount of provision for investment losses in subsidiaries that need to be set aside at the end of the fiscal year shall be recorded in financial expenses.

6. Receivables

Receivables are presented according to the book value minus the provisions for bad debts.

The classification of receivables as customer receivables and other receivables shall comply with the following principles:

- Client receivables reflect commercial receivables arising from transactions of a buying and selling nature between the Company and the buyer who is an independent unit of the Company.
- Other receivables reflect receivables that are not commercial and not related to purchase and sale transactions.

Provisions for bad debts shall be made for each bad debt based on the expected level of possible losses.

Increase or decrease in the balance of provisions for bad debts that need to be set aside at the end of the fiscal year shall be recorded in enterprise management expenses.

7. Inventory

Inventory is recorded at a lower price between the original price and the net realizable value.

The original price of inventory is determined as follows:

- Raw materials, goods: includes purchase costs and other directly related costs incurred to obtain inventory at the current location and state.
- Unfinished production and business expenses at the end of the period of each work are determined as follows:

$$\begin{array}{ccccccc} \text{Unfinished} & & \text{Unfinished} & & \text{Production and} & & \\ \text{production and} & & \text{production and} & & \text{business expenses} & & \\ \text{business expenses} & = & \text{business expenses} & + & \text{incurred in the} & - & \text{Carryover cost in} \\ \text{at the end of the} & & \text{at the beginning of} & & \text{period} & & \text{the period (*)} \\ \text{period} & & \text{the period} & & & & \end{array}$$

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FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

(*) The carry-forward cost price in the period is determined as follows:

$$\text{Carryover cost in the period} = \frac{\text{Unfinished production and business expenses at the beginning of the period} + \text{Production and business expenses incurred in the period}}{\text{Value of output in progress at the beginning of the period} + \text{Value of output implemented in the period}} \times \text{Revenue in the period}$$

Ex-warehousing prices are calculated according to the weighted average method and are accounted according to the regular declaration method.

Net realizable value is the estimated selling price of inventory during the normal production and business period minus the estimated cost of completion and the estimated cost necessary for their consumption.

Provisions for inventory price reductions are made for each inventory item whose original price is greater than the net realizable value. An increase or decrease in the provision balance for inventory price reduction that needs to be set aside at the end of the fiscal year shall be recorded in the cost of goods sold.

8. Allocation pending costs

Expenses pending allocation include actual expenses that have been incurred but are related to the results of production and business activities of many accounting periods. These pending allocation costs are allocated over the prepaid period or the time corresponding economic benefits are generated from these expenses.

Tools, tools

Tools and instruments that have been put into use shall be allocated to the cost according to the straight-line method with an allocation period of not more than 36 months.

Other allocation pending costs

Other allocation pending costs are allocated to the cost according to the useful time of the cost.

9. Operating Leasehold Property

A lease is classified as an operating lease if the majority of the risks and benefits associated with ownership of the property lie with the lessor. Operating lease costs are reflected in straight-line costs for the entire lease term, regardless of the method of rent payment.

10. Tangible fixed assets

Tangible fixed assets are expressed at historical cost minus accumulated wear and tear. Historical cost of tangible fixed assets includes all costs incurred by the Company to acquire fixed assets up to the time of putting such assets into a state of readiness for use. Expenses incurred after the initial recognition shall only be recorded as an increase in the historical cost of a fixed asset if these costs are certain to increase the future economic benefits resulting from the use of such asset. Expenses incurred that do not satisfy the above conditions are recorded as production and business expenses in the period.

When tangible fixed assets are sold or liquidated, the historical cost and accumulated depreciation value are written off and the profits and losses arising from the liquidation are recognized as income or expenses in the period.

Tangible fixed assets are depreciated by the straight-line method based on the estimated useful life. The number of years of depreciation of newly purchased tangible fixed assets is as follows:

<u>Types of fixed assets</u>	<u>Number of years</u>
Machinery and equipment	4 – 8

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

<u>Types of fixed assets</u>	<u>Number of years</u>
Means of transport, transmission	6 – 10
Management equipment and tools	3

For used assets, the depreciation period is calculated according to the estimated remaining useful life.

11. Intangible fixed assets

Intangible fixed assets are expressed at historical cost minus accumulated wear and tear.

The historical cost of an intangible fixed asset includes all costs incurred by the Company to acquire the fixed asset up to the time of putting the asset into a state of readiness for use. Expenses related to intangible fixed assets incurred after initial recognition shall be recognized as production and business expenses in the period unless these expenses are associated with a specific intangible fixed asset and increase the economic benefits from these assets.

When intangible fixed assets are sold or liquidated, the historical cost and accumulated depreciation value are written off and the profits and losses arising from the liquidation are recorded in income or expenses in the period.

The Company's intangible fixed assets include:

Computer Software Programs

The cost associated with computer software programs is not a part tied to the relevant hardware that is capitalized. The historical cost of the computer software is the total cost that the Company has spent up to the time of putting the software into use. Computer software is depreciated according to the straight-line method for 03 years.

Trademarks, trade names

The historical cost of the trademark and trade name includes the purchase price, non-refundable purchase tax and registration costs. Trademarks and trade names are depreciated according to the straight-line method for 10 years.

12. Liabilities and expenses payable

Liabilities and expenses payable are recorded for future amounts payable in relation to goods and services received. Expenses to be paid are recorded based on reasonable estimates of the amount to be paid.

The classification of payables as payables to sellers, payable expenses and other payables shall be carried out according to the following principles:

- Seller payables reflect commercial payables arising from the purchase of goods, services, assets and the seller is an independent entity of the Company.
- Payable expenses reflect amounts payable for goods and services received from the seller or provided to the buyer but not yet paid because there are no invoices or insufficient accounting records and documents and amounts payable to the employee in terms of salary and leave, production and business expenses must be deducted in advance.
- Other payables reflect payables that are not commercial, not related to the purchase, sale or supply of goods and services.

Liabilities and expenses payable are classified as short-term and long-term on the Balance Sheet based on the maturity remaining at the end of the fiscal year.

13. Equity

Owner's contributed capital

The owner's contributed capital is recorded according to the actual capital contributed by shareholders.

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

Equity surTotal

The surTotal of share capital is recorded according to the difference between the issue price and the par value of shares upon initial or additional issuance, the difference between the re-issuance price and the book value of treasury shares and the capital composition of convertible bonds at maturity. Direct expenses related to the additional issuance of shares and the re-issuance of treasury shares are recorded as a decrease in the share capital surTotal.

14. Profit distribution

Profit after corporate income tax is distributed to shareholders after setting up funds in accordance with the Company's Charter as well as the provisions of law and has been approved by the General Meeting of Shareholders.

The distribution of profits to shareholders is considered to non-monetary items included in undistributed after-tax profits that may affect cash flow and dividend payability such as interest from revaluation of assets to be contributed to capital, interest on revaluation of monetary items, etc financial instruments and other non-monetary items.

Dividends are recorded as liabilities when approved by the General Meeting of Shareholders.

15. Revenue and income recognition

Revenue from sales of goods

Revenue from the sale of goods is recognized when the following conditions are simultaneously satisfied:

- The company has transferred most of the risks and benefits associated with ownership of the goods to the buyer.
- The company no longer holds the right to manage the goods as the owner of the goods or control of the goods.
- Revenue is determined relatively firmly. When the contract stipulates that the buyer is entitled to return the purchased goods under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer is not entitled to return the goods (except for cases where the customer has the right to return the goods in exchange for the goods, other services).
- The company has or will gain economic benefits from the sale.
- Identify the costs associated with the sale.

Revenue from service provision

Revenue from service provision is recognized when the following conditions are simultaneously satisfied:

- Revenue is determined relatively firmly. When the contract stipulates that the buyer is entitled to return the purchased service under specific conditions, the revenue is only recognized when those specific conditions no longer exist and the buyer is not entitled to return the service provided.
- The Company has or will obtain economic benefits from the provision of such services.
- Identify the part of work completed at the time of reporting.
- Identify the costs incurred for the transaction and the cost of completing the transaction to provide that service.

In case the services are performed in many periods, the revenue recorded in the period shall be based on the results of the completed work on the end of the fiscal year.

Interest

Interest is recorded on the basis of time and actual interest rate for each period.

Dividends and profits are distributed

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

Dividends and dividends are recognized when the Company is entitled to receive dividends or profits from capital contributions. Dividends received in shares are only monitored for the number of additional shares, not the value of shares received.

16. Construction Contract

A construction contract is an agreed contract for the construction of a property or combination of assets that are closely related or interdependent in terms of their design, technology, function, or basic use.

When the results of the performance of the contract are reliably estimated, for construction contracts it is stipulated that the contractor is paid according to the value of the volume performed: the revenue and expenses related to the contract are recorded in proportion to the part of the completed work confirmed by the customer and reflected on the invoice made.

Increases and decreases in construction and installation volumes, compensation revenues and other revenues shall only be recorded when they are agreed upon with customers.

When the results of the performance of the construction contract cannot be reliably estimated: Revenue is only recorded as equivalent to the cost of the contract that has been incurred for which reimbursement is relatively certain; The cost of the contract is only recorded in the cost when it has been incurred.

17. Borrowing costs

Borrowing costs include interest on loans and other costs incurred directly related to loans. Borrowing costs are recorded as expenses when they arise.

18. Expenses

Expenses are those that reduce the economic benefits recognized at the time the transaction arises or when there is a relative certainty that it will arise in the future, regardless of whether money has been spent or not.

The expenses and the revenues generated by it must be recognized simultaneously according to the appropriate principle. In the event that the principle of conformity conflicts with the principle of prudence, the cost shall be recorded based on the nature and provisions of accounting standards to ensure that the transaction is reflected in an honest and reasonable manner.

19. Corporate Income Tax

Corporate income tax expenses only include applicable income tax, which is a tax calculated based on taxable income. The difference between taxable income and accounting profit is due to the adjustment of temporary differences between tax and accounting, non-deductible expenses as well as adjustments for non-taxable income and losses carried forward.

20. Stakeholders

Parties are considered involved if one party has the ability to control or have significant influence over the other party in decision-making of financial and operational policies. Parties are also considered stakeholders if they are jointly under common control or have a common significant influence.

In considering the relationship of the parties involved, the nature of the relationship is given more emphasis than the legal form.

21. Reporting by Department

A division by business sector is a separately identifiable part that is involved in the production or supply of products or services and has different economic risks and benefits than other business divisions.

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

A geographic division is a separately identifiable part that participates in the production or provision of products and services within a particular economic environment and has different economic risks and benefits than business units in other economic environments.

The Company's activities are mainly construction and installation of works in a geographical area that is the territory of Vietnam, so the Report is not presented by department.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET**1. Cash and cash equivalents**

	<u>Ending balance</u>	<u>Beginning balance</u>
Cash	5.474.394	5.474.394
Demand bank deposits	7.851.757.140	11.708.159.906
Cash equivalents (*)	0	0
Total	7.857.231.534	11.713.634.300

2. Financial Investments**2a. Trading securities****2b. Held-to-maturity Investment**

Deposits with a principal term of more than 03 months and the remaining term of 12 months or less at banks. In particular, the balance of deposits as of 31/03/2026, the amount of 14,413,156,376 VND, is being used to ensure financial obligations at the bank.

2c. Investment in subsidiaries

	<u>Ending balance</u>		<u>Beginning balance</u>	
	<u>Original price</u>	<u>Redundancy</u>	<u>Original price</u>	<u>Redundancy</u>
CM Investment and Trading Joint Stock Company ⁽ⁱ⁾	21.030.000.000	-4.159.086.567	21.030.000.000	-4.159.086.567
Environmental Construction Joint Stock Company ⁽ⁱⁱ⁾	41.924.570.000	-2.994.545.723	41.924.570.000	-2.994.545.723
Total	62.954.570.000	-7.153.632.290	62.954.570.000	-7.153.632.290

(i) Resolution of the Board of Directors of CMH Vietnam Group Joint Stock Company No. 32/2022/NQ-HĐQT-CMH dated September 8, 2022 approving the dissolution of CM Investment and Trading Joint Stock Company due to the purpose of operation is no longer suitable and to restructure investments. On January 3, 2023, the Department of Planning and Investment of Hanoi City – Business Registration Office announced that CM Investment and Trading Joint Stock Company is carrying out dissolution procedures. However, by March 31, 2026, the dissolution of CM Investment and Trading Joint Stock Company has not been implemented because the finalization and closing of tax codes at the tax administration agency have not been completed.

(ii) According to the Business Registration Certificate No. 6400308865 dated October 2, 2014, amended for the 4th time on June 19, 2024 issued by the Department of Planning and Investment of Dak Nong Province, Environmental Construction Joint Stock Company has a charter capital of VND 50,000,000,000. At the end of the fiscal year, the Company owned 3,421,000 shares of Environmental Construction Joint Stock Company, accounting for 68.44% of the charter capital (unchanged compared to the beginning of the year).

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

Environmental Construction Joint Stock Company (VCE) is in the process of finalizing the contracts signed with Vietnam Coal and Minerals Group (TKV). According to the preliminary assessment, it is likely that there will be a decrease in sales revenue and accumulated losses in business results. In order to ensure the safety of the capital contribution investment at VCE, in 2025, the Company has set aside a provision for discounting the capital contribution investment at VCE with a value of VND 2,994,545,723.

Fair value

The Company has not determined the fair value of the investments, because: (i) Shares of Environmental Construction Joint Stock Company (stock code VCE, UPCOM exchange) are not traded in the period of 2026; and (ii) Shares of CM Investment and Trading Joint Stock Company have not been listed and there are currently no specific instructions on determining the fair value for investments that do not have trading prices on the stock market.

Operating situation of subsidiaries

	Operation Status
CM Investment and Trading Joint Stock Company	Dissolution procedures are underway.
Environmental Construction Joint Stock Company	Downsizing operations

Provisions for capital contribution investments in other units

During the period, there were no provisions for capital contribution investments in subsidiaries.

Transactions with subsidiaries

During the period, the Company did not incur transactions with subsidiaries.

Investment in a Business Cooperation Contract (BCC)

According to the Framework Contract on Investment Cooperation No. 19/2022/HĐK/CMH-THPT dated 04/4/2022 ("Framework Contract No. 19/2022") between 03 parties, including shareholders of Tuan Huy Phu Tho Joint Stock Company (Party A), Tuan Huy Phu Tho Joint Stock Company (Party B) and Company (Party C), Party B and Party C will jointly establish a two-member limited liability company ("The transferee company project") for this Company to receive the transfer and implementation of the project of urban housing, culture and sports in Cam Khe district, Phu Tho province (the "Project"), with the capital contribution rate of Party B being 49% and Party C being 51%. Within 90 days after the Project is eligible for transfer as prescribed by law, the Project (currently being invested by Party B) will be transferred to the transferee.

According to Appendix No. 04 dated 01/06/2024, the implementation time has been adjusted as follows: Party B must complete the procedures to obtain permission from the competent State Agency to transfer the Project, complete the signing of the Project transfer contract, hand over the Project and register the transfer of the land use rights of the entire land area to the Company to receive transfer.

According to the Investment Cooperation Contract No. 16/2024/HDHTDT/CMH-THPT dated 01/06/2024 ("Investment Cooperation Contract No. 16/2024") between Tuan Huy Phu Tho Joint Stock Company (Party A) and Company (Party B), the two parties jointly contribute capital to cooperate in investment, construction and business in the "Project" on the land handed over phase 1 (area of 138,496 m²), with a total expected investment of 527,974,000,000 VND, Party A contributes 97,040,000,000 VND (equivalent to 18.38%), Party B contributes 430,934,000,000 VND (equivalent to 81.62%), of which, the contribution from Party B's equity is 73,588,000,000 VND (equivalent to 13.94%). Profit is profit after tax according to the actual proportion of capital contributed by each party to investment cooperation activities up to the time of profit distribution.

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

3. Trade receivables**3a. Short-term receivables of customers**

	<u>Ending balance</u>	<u>Beginning balance</u>
Tuan Huy Phu Tho Joint Stock Company (*)	0	27.705.643.713
Mien Trung South City Two Member Co., Ltd.	0	9.804.000.000
Cavico Tunnel Bridge Construction JTC.	2.267.704.120	2.267.704.120
LEMORE Phan Thiet Joint Stock Company	2.968.864.302	2.240.595.974
Ha Long Production Development Investment Co., Ltd.	3.345.352.695	708.299.518
Thanh Hoa Construction Consulting and Lighting Equipment Joint Stock Company	2.394.000.000	9.586.700.000
Other Customers	4.427.618.663	5.011.559.895
Total	15.403.539.780	57.324.503.220

3b. Long-term receivables of customers

	<u>Ending balance</u>	<u>Beginning balance</u>
Tuan Huy Phu Tho Joint Stock Company (*)	25.460.527.907	27.068.910.059
Deo Ca Construction Joint Stock Company	8.219.169.047	8.219.169.047
Song Da No.10 JSC. (Song Da 10.5 Enterprise)	8.649.084.807	7.753.612.547
Deo Ca Investment Joint Stock Company	6.649.125.023	6.649.125.023
Other Customers	10.640.696.100	9.106.899.015
Total	59.618.602.884	58.797.715.691

(*) Receivables under EPC General Contractor Contract No. 1102-1/2022/HDTT dated February 11, 2022 ("EPC General Contractor Contract 1102-1/2022") between the Company and Tuan Huy Phu Tho Joint Stock Company. cultural and sports complex in Cam Khe town, Cam Khe district, Phu Tho province.

3c. Receivables of customers who are related parties

	<u>Ending balance</u>	<u>Beginning balance</u>
Mien Trung South City Two Member Co., Ltd.	0	9.804.000.000
LEMORE Phan Thiet Joint Stock Company	4.555.116.024	3.048.486.182
In which:		
Short-term	2.968.864.302	2.240.595.974
Long-term	1.586.251.722	807.890.208

4. Other receivables**4a. Other short-term receivables**

	<u>Ending balance</u>		<u>Beginning balance</u>	
	<u>Values</u>	<u>Redundancy</u>	<u>Values</u>	<u>Redundancy</u>
Receivables from related parties	20.867.984.467	0	30.194.888.111	0
CM Thanh Dong Joint Stock Company	1.698.646	0	1.698.646	0
CM Investment and Trading Joint Stock Company	6.000.000	0	6.000.000	0
Related Party Advance	20.860.285.821	0	30.187.189.465	0
Mr. Kim Ngoc Nhan	700.000.000	0	300.000.000	0
Mr. Pham Minh Phuc	517.637.590	0	250.137.590	0
Mr. Tran Van Trung	15.061.604.000	0	15.061.604.000	0
Mr. Nguyen Ngoc Tu	3.651.297.465	0	13.639.808.809	0
Ms. Dinh Thi Thuy	929.746.766	0	935.639.066	0

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

	Ending balance		Beginning balance	
	Values	Redundancy	Values	Redundancy
Receivables from other organizations and individuals	368.455.808.124	-39.850.706.013	362.782.938.310	-39.850.706.013
Estimate of interest on deposits and loans	76.991.969	0	377.290.173	0
Employee advances	7.930.319.690	0	3.193.219.746	0
Tuan Huy Phu Tho Joint Stock Company - deposit frame contract (*)	152.909.283.785	0	150.961.829.696	0
Tuan Huy Phu Tho Joint Stock Company - capital contribution for investment cooperation (**)	148.000.000.000	0	148.000.000.000	0
Tuan Huy Phu Tho Joint Stock Company - Profit shared from investment cooperation (***)	14.163.106.646	0	14.163.106.646	0
Deposits, deposits	21.000.000	0	21.000.000	0
Cavico Electricity and Resources Joint Stock Company	21.540.049.741	-21.540.049.741	21.540.049.741	-21.540.049.741
Cavico Mining and Construction Joint Stock Company	5.700.000.000	-5.700.000.000	5.700.000.000	-5.700.000.000
Cavico Vietnam Co., Ltd.	12.610.656.272	-12.610.656.272	12.610.656.272	-12.610.656.272
TDT Group Joint Stock Company	4.891.415.133	0	4.469.226.275	0
Other short-term receivables	612.984.888	0	1.746.559.761	0
Total	389.323.792.591	-39.850.706.013	392.977.826.421	-39.850.706.013

(*) According to the Framework Contract No. 19/2022 and the Contract Appendices, the Company will make a deposit to secure the conclusion and implementation of contracts and transactions related to the project of urban housing, culture and sports in Cam Khe district, Phu Tho province ("Cam Khe Central Park"). During the performance of the Contract, the Company will be entitled to another benefit corresponding to 7%/year calculated on the deposit amount and calculated annually. The deposit can be agreed against the payment obligation between the parties, or refunded by agreement.

(**) It is a bank loan to pay land use levy for a land plot area of 138,496 m² according to the Notice dated 31/12/2024 of the Tax Department of Phu Tho province on behalf of Tuan Huy Phu Tho Joint Stock Company. This amount is agreed by the parties to be included in the Company's capital contribution under the Investment Cooperation Contract No. 16/2024. The entire value of this capital contribution is guaranteed for a bank loan.

(***) It is the profit divided in 2025 from the investment cooperation between the Company and Tuan Huy Phu Tho Joint Stock Company.

5. Pending Missing Assets**6. Bad debts**

The following bad debts have been set aside at a level equal to 100% of the original price:

	Ending balance	Beginning balance
Cavico Electricity and Resources Joint Stock Company	21.540.049.741	21.540.049.741
Cavico Tunnel Bridge Construction JTC.	2.267.704.120	2.267.704.120
Cavico Hydropower Construction Joint Stock Company	704.446.925	704.446.925

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

	<u>Ending balance</u>	<u>Beginning balance</u>
Cavico Vietnam Mining and Construction JSC.	5.700.000.000	5.700.000.000
Cavico Vietnam Co., Ltd.	12.610.656.272	12.610.656.272
Other Customers	1.227.802.438	146.350.000
Total	<u>44.050.659.496</u>	<u>42.969.207.058</u>

7. Inventory

	<u>Ending balance</u>		<u>Beginning balance</u>	
	<u>Original price</u>	<u>Redundancy</u>	<u>Original price</u>	<u>Redundancy</u>
Raw materials, materials	2.080.008.276	0	4.678.810.879	0
Unfinished production and business expenses	75.099.608.094	0	48.032.994.612	0
Total	<u>77.179.616.370</u>	<u>0</u>	<u>52.711.805.488</u>	<u>0</u>

Details of unfinished production and business expenses according to works and projects are as follows:

	<u>Ending balance</u>	<u>Beginning balance</u>
Nam Nghiep Project, Laos	2.182.961.199	0
Cam Khe Central Park Project (*)	29.985.924.652	15.640.275.256
E'a Trang tunnel project	1.335.759.395	10.190.405.087
Aeon Hoa Xuan Project, Da Nang	40.977.397.886	20.288.595.704
Lemore Phan Thiet Hotel Project (**)	292.273.158	293.574.880
Other Projects	325.291.804	1.620.143.682
Total	<u>75.099.608.094</u>	<u>48.032.994.612</u>

(*) It is a project in which the Company acts as the general contractor under the EPC General Contractor Contract 1102-1/2022 with Tuan Huy Phu Tho Joint Stock Company and appendices, in which, the latest appendix effective is Appendix No. 09-1102-1/2022/HDTT dated 01/06/2024. The provisional contract value is 450.04 billion VND. The value of the accepted volume is 254.068 billion VND, which is expected to be completed in Q4 2026.

(**) It is a project in which the Company is the general contractor under Contract No. 01/2025/HDXD/LMPT-CMH signed on 15/08/2025 with Lemore Phan Thiet Joint Stock Company – a related company of Mr. Pham Minh Phuc, Chairman of the Board of Directors of the Company and appendices. The provisional contract value is VND 299 billion, expected to be completed in Q4 2026.

8. Long-term unfinished assets**8a. Long-term unfinished production and business expenses****8b. Unfinished capital construction costs**

	<u>Ending balance</u>	<u>Beginning balance</u>
Phu Tho Golf Project	1.377.548.650	1.377.548.650
Ben Tre Urban Area Project	1.083.202.808	1.083.202.808
Thuy Van Urban Area Project, Phu Tho	306.640.741	306.640.741
Kontum Urban Area Project	569.288.514	569.288.514
Total	<u>3.336.680.713</u>	<u>3.336.680.713</u>

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

9. Tangible fixed assets

	Machinery and equipment	Means of transport, transmission	Management equipment and tools	Total
Historical cost				
Beginning balance	45.523.031.733	15.555.930.999	663.024.100	61.741.986.832
In-Term Purchases	0	0	0	0
Ending balance	45.523.031.733	15.555.930.999	663.024.100	61.741.986.832
<i>In which:</i> It has been fully depreciated but is still in use	18.825.102.338	7.485.930.999	493.181.575	26.804.214.912
Wear value				
Beginning balance	35.301.217.886	10.694.406.805	570.700.247	46.566.324.938
Depreciation in the period	964.532.583	201.750.000	10.356.738	1.176.639.321
Ending balance	36.265.750.469	10.896.156.805	581.056.985	47.742.964.259
Residual value				
Beginning balance	10.221.813.847	4.861.524.194	92.323.853	15.175.661.894
Ending balance	9.257.281.264	4.659.774.194	81.967.115	13.999.022.573

10. Intangible fixed assets

	Trademarks, trade names	Computer Software Programs	Website, logo	Total
Historical cost				
Beginning balance	209.455.000	38.000.000	114.000.000	361.455.000
Ending balance	209.455.000	38.000.000	114.000.000	361.455.000
<i>In which:</i>				
Depreciated but still in use	209.455.000	38.000.000	0	247.455.000
Wear value				
Beginning balance	209.455.000	38.000.000	28.785.000	276.240.000
Depreciation in the period	0	0	2.850.000	2.850.000
Ending balance	209.455.000	38.000.000	31.635.000	279.090.000
Residual value				
Beginning balance	0	0	85.215.000	85.215.000
Ending balance	0	0	82.365.000	82.365.000

11. Financial leasing fixed assets**12. Biological Properties****13. Investment Real Estate Assets****14. Allocation pending costs****14a. Short-term allocation pending costs**

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

	<u>Ending balance</u>	<u>Beginning balance</u>
Tools, tools	83.478.615	56.848.027
Other allocation pending costs	374.454.773	411.059.507
Total	457.933.388	467.907.534

14b. Long-term attribution waiting costs

	<u>Ending balance</u>	<u>Beginning balance</u>
Tools, tools	113.226.951	186.626.528
Other allocation pending costs	1.418.645.655	159.973.715
Total	1.531.872.606	346.600.243

15. Other Assets**16. Loans and financial leases****16a. Short-term loans**

	<u>Ending balance</u>	<u>Beginning balance</u>
Short-term loans payable to related parties	8.698.471.321	8.698.471.321
CM Investment and Trading Joint Stock Company	2.074.471.321	2.074.471.321
CM Thanh Dong Joint Stock Company	6.624.000.000	6.624.000.000
Bank short-term loans	36.435.873.637	54.607.766.047
Joint Stock Commercial Bank for Industry and Trade of Vietnam - Thanh An Branch ⁽ⁱ⁾	33.723.873.637	54.607.766.047
Short-term loans for individuals⁽ⁱⁱ⁾	0	4.350.000.000
Ms. Ngo Thi Trang	0	4.350.000.000
Long-term loans due (see Explanation V.16b)	2.712.000.000	2.712.000.000
Total	45.134.344.958	70.368.237.368

The company has the ability to repay short-term loans.

- (i) Loan from Joint Stock Commercial Bank for Industry and Trade of Vietnam – Thanh An Branch to pay for the construction cost of package No. 11-XL "Construction of KM 0+200- KM19 + 800", Quy Nhon – Chi Thanh section component project of the Eastern North-South Expressway Construction Project in the period of 2021-2025 and package No. XL02 "Construction of tunnel access road, square and part of Ea Trang 1 tunnel from the East" belonging to the "Component 2 project of the Khanh Hoa – Buon Ma Thuot Expressway Construction Investment Project phase 1", the loan limit does not exceed 40 billion VND, the loan term according to each debt receipt does not exceed 6 months. Interest rate 6%-7.7%. The loan is secured by the Company's assets and 5,591,200 CMS shares owned by Mr. Pham Minh Phuc – Chairman of the Board of Directors.
- (ii) Personal loans under contracts to supplement working capital, loan term not exceeding 6 months, interest rate from 0% - 8.5%/year. The loan has no collateral.

Details of arising amounts of short-term loans in the period are as follows:

	<u>Beginning balance</u>	<u>Loan amount incurred in the period</u>	<u>Carryover from long-term loans</u>	<u>Loan amount paid in the period</u>	<u>Ending balance</u>
Short-term stakeholder loans	8.698.471.321	0	0	0	8.698.471.321

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

	Beginning balance	Loan amount incurred in the period	Carryover from long-term loans	Loan amount paid in the period	Ending balance
Bank short-term loans	54.607.766.047	17.444.868.035	0	38.328.760.445	33.723.873.637
Short-term loans for individuals	4.350.000.000	0	0	4.350.000.000	0
Long-term loans due	2.712.000.000	0	678.000.000	678.000.000	2.712.000.000
Ending balance	70.368.237.368	17.444.868.035	678.000.000	43.356.760.445	45.134.344.958

16b. Long-term loans

	Ending balance	Beginning balance
Joint Stock Commercial Bank for Industry and Trade of Vietnam - Thanh An Branch ⁽ⁱ⁾	148.714.000.000	151.392.000.000
<i>Investment in machinery and equipment</i>	<i>2.714.000.000</i>	<i>3.392.000.000</i>
<i>Investment cooperation in real estate projects</i>	<i>146.000.000.000</i>	<i>148.000.000.000</i>
Total	148.714.000.000	151.392.000.000

The company has the ability to repay long-term loans.

(i) Loan from Joint Stock Commercial Bank for Industry and Trade of Vietnam - Thanh An Branch under the following contracts:

- The loan contract is dated 29/08/2022 and 14/6/2023 to pay for investment costs in machinery and equipment for production and business, with a floating interest rate, loan term of 60 months from the date of loan. This loan is secured by the Company's assets, which are machinery and equipment formed from the loan capital and 5,591,200 CMS shares owned by Mr. Pham Minh Phuc – Chairman of the Board of Directors.
- The loan contract is dated 04/09/2024, with a limit of VND 230 billion, to pay the investment costs of the Cam Khe Central Park Project under the Investment Cooperation Contract No. 16/2024 and amendments and supplements (if any), the interest rate is 8%/year applied within 12 months, the loan term is 48 months from the date of loan. This loan is secured by all rights and interests attached to or arising from the Investment Cooperation Contract No. 16/2024.

The long-term loan repayment term is as follows:

	Ending balance	Beginning balance
1 year or less	2.712.000.000	2.712.000.000
Over 1 year to 5 years	148.714.000.000	151.392.000.000
Total	151.426.000.000	154.104.000.000

Details of the long-term loan are as follows:

	This year	Previous year
Beginning balance	154.104.000.000	136.119.404.801
Loan amount incurred	0	99.984.595.199
Loan amount paid in the period	-2.000.000.000	-43.700.000.000
Transfer number	-678.000.000	-38.300.000.000
Ending balance	151.426.000.000	154.104.000.000

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

17. Payable to the seller**17a. Payable to short-term sellers**

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payable to stakeholders</i>	<i>39.327.004.087</i>	<i>39.397.004.087</i>
Environmental Construction Joint Stock Company	31.146.863.329	31.216.863.329
CM Investment and Trading Joint Stock Company	2.593.435.048	2.593.435.048
CM Construction Co., Ltd.	5.586.705.710	5.586.705.710
<i>Payable to other suppliers</i>	<i>18.806.513.164</i>	<i>12.549.770.556</i>
Phuc Tan An Trading & Construction Co., Ltd.	5.134.124.450	0
Song Da No.10 JSC. (Song Da 10.1 Enterprise)	1.918.286.790	856.324.000
Other Providers	11.754.101.924	11.693.446.556
Total	<u>58.133.517.251</u>	<u>51.946.774.643</u>

17b. Payable to long-term sellers

	<u>Ending balance</u>	<u>Beginning balance</u>
Hop Luc Construction Joint Stock Company	1.817.607.700	1.783.222.000
Rural Construction and Development Joint Stock Company 10	1.905.828.450	1.905.828.450
TDT Group Joint Stock Company	1.324.973.300	1.127.966.350
Top Dec Construction Joint Stock Company	1.754.875.119	0
Other Providers	4.119.647.614	5.431.486.565
Total	<u>10.922.932.183</u>	<u>10.248.503.365</u>

18. Pay dividends and profits**19. Taxes and amounts payable to the State**

	<u>Beginning balance</u>		<u>Amount arising in the period</u>		<u>Ending balance</u>	
	<u>Must be submitted</u>	<u>Receivables</u>	<u>Payable amount</u>	<u>Amount submitted</u>	<u>Must be submitted</u>	<u>Receivables</u>
VAT on goods sold domestically ^(*)	0	4.257.976.387	0	198.101.810	0	4.456.078.197
Corporate Income Tax	8.105.894.596	0	903.350.127	5.681.556.611	3.327.688.112	0
Personal Income Tax	1.881.155.936	0	0	756.419.595	1.124.736.341	0
Natural resource tax	0	0	0	0	0	0
Environmental protection fee	0	1.614.140	0	0	0	1.614.140
Other payables	0	0	0	0	0	0
Total	<u>9.987.050.532</u>	<u>4.259.590.527</u>	<u>903.350.127</u>	<u>6.636.078.016</u>	<u>4.452.424.453</u>	<u>4.457.692.337</u>

^(*) The entire tax amount paid in the period is current tax paid in the locality where the construction work is located. Value-added tax on construction activities carried out in provinces other than the head office shall be paid at the rate of 1% of the turnover exclusive of VAT. The value-added tax amount

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

already paid in the locality where the construction work is located shall be offset against the value-added tax amount payable at the head office.

Value Added Tax

The company pays VAT by the deduction method at the tax rate of 8% and 10%.

Corporate Income Tax

The company must pay corporate income tax on taxable incomes at the tax rate of 20%.

The enterprise income tax payable in the period is estimated as follows:

	Accumulated to this period of	
	This year	Previous year
Total accounting profit before tax	3.780.861.750	3.435.468.828
Adjustments to increase or decrease accounting profits to determine profits subject to corporate income tax:	735.888.884	635.067.769
- Upward adjustments	802.817.267	701.664.268
<i>Penalty interest for late payment of taxes, social insurance, fines</i>	<i>51.534.810</i>	<i>18.083.980</i>
<i>Depreciation of fixed assets (automobiles)</i>	<i>161.750.000</i>	<i>161.750.000</i>
<i>Remuneration of the Board of Directors does not directly manage</i>	<i>58.500.000</i>	<i>58.500.000</i>
<i>Refund of interest on previous year's deposits</i>	<i>367.226.587</i>	<i>352.338.917</i>
<i>Other unreasonable and valid expenses</i>	<i>163.805.870</i>	<i>110.991.371</i>
- Reduced adjustments	66.928.383	66.596.499
<i>Estimated interest on term deposits at the end of the period</i>	<i>66.928.383</i>	<i>66.596.499</i>
Taxable income	4.516.750.634	4.070.536.597
Corporate income tax rates	20%	20%
Corporate income tax is still payable	903.350.127	814.107.319

The determination of the Company's payable corporate income tax is based on current tax regulations. However, these regulations change Periodic EO and tax regulations for various types of transactions can be interpreted in a variety of ways. Therefore, the tax amount presented on the Financial Statements may change when the tax authorities check it.

Natural resource tax

The company must pay royalties on land exploited for leveling and construction of works at a taxable price of 60,000 VND/m³ x tax rate (7%) x output

Environmental protection fee

The company must pay an environmental protection fee for land exploited for leveling and construction at the rate of 2,000 VND/m³ x Output x Coefficient (1.1)

Other taxes

The company declares and pays according to regulations.

20. Expenses

	Ending balance	Beginning balance
Short-term interest expenses payable	48.546.710	66.067.537
Deduction of construction costs in advance	27.186.331.436	23.433.883.655
Total	27.234.878.146	23.499.951.192

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

21. Other payables

	<u>Ending balance</u>	<u>Beginning balance</u>
Trade union funding	348.660.740	316.243.180
Social insurance, health insurance, unemployment insurance	180.819.070	1.690.574
Other short-term payables	5.965.240.771	2.377.418.409
Total	<u>6.494.720.581</u>	<u>2.695.352.163</u>

22. Revenue pending attribution**23. Bonds issued****24. Preferred shares classified as liabilities****25. Contingency payable****26. Deferred income tax assets and deferred income tax payable****27. Equity****27a. Equity volatility comparison table**

	<u>Owner's equity</u>	<u>Share premiums</u>	<u>Undistributed profit after tax</u>	<u>Total</u>
The beginning of the previous year balance	254.525.000.000	-441.950.000	9.106.031.657	263.189.081.657
Profit in the period	0	0	37.213.391.218	37.213.391.218
The end of the previous year balance	<u>254.525.000.000</u>	<u>-441.950.000</u>	<u>46.319.422.875</u>	<u>300.402.472.875</u>
The beginning of this year balance	254.525.000.000	-441.950.000	46.319.422.875	300.402.472.875
Profit in the period	0	0	2.877.511.623	2.877.511.623
The end of this year balance	<u>254.525.000.000</u>	<u>-441.950.000</u>	<u>49.196.934.498</u>	<u>303.279.984.498</u>

27b. Stocks

	<u>Ending balance</u>	<u>Beginning balance</u>
Number of ordinary shares registered for issuance	25.452.500	25.452.500
Number of common shares issued	25.452.500	25.452.500
Number of common shares outstanding	25.452.500	25.452.500

Par value of outstanding shares: 10,000 VND.

28. Asset revaluation spreads**29. Exchange rate spreads****30. Items Off the Balance Sheet****30a. Foreign currencies of all kinds**

	<u>Ending balance</u>	<u>Beginning balance</u>
US Dollar (USD)	84.895,12	21,17
Euro (EUR)	0,18	0,18

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

30b. Debt written off

Debts that have been written off include receivables and payables related to investors and subcontractors of the Song Bac Hydropower project, incurred for a long time, and cannot carry out procedures for comparison and payment. Details include:

	<u>Ending balance</u>	<u>Beginning balance</u>
Customer receivables		
Song Bac Hydropower Joint Stock Company	13.927.265.023	13.927.265.023
Provider Prepayment		
Phoenix Construction and Equipment Co., Ltd.	264.820.000	264.820.000
Total	14.192.085.023	14.192.085.023
Payable Supplier		
Viet Capital Construction Joint Stock Company	1.321.590.557	1.321.590.557
Huy Hung General Trading Co., Ltd.	6.038.825.952	6.038.825.952
Toan Phat Construction Industry Joint Stock Company	1.120.314.660	1.120.314.660
Toan Thang Commercial Construction Co., Ltd.	316.088.850	316.088.850
Total	8.796.820.019	8.796.820.019

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT**1. Revenue from sales and provision of services**

	<u>This period of this year</u>	<u>This period of the previous year</u>	<u>Accumulated to this period of this year</u>	<u>Accumulated to this period of the previous year</u>
Revenue from sale of goods and provision of services	1.666.666.667	471.169.603	1.666.666.667	471.169.603
Revenue from construction contracts	67.585.814.303	56.786.442.467	67.585.814.303	56.786.442.467
Total	69.252.480.970	57.257.612.070	69.252.480.970	57.257.612.070

2. Cost of goods sold

	<u>This period of this year</u>	<u>This period of the previous year</u>	<u>Accumulated to this period of this year</u>	<u>Accumulated to this period of the previous year</u>
Cost of goods sold and provision of services	1.298.703.704	470.831.738	1.298.703.704	470.831.738
Cost of construction contracts	61.975.843.659	50.999.650.572	61.975.843.659	50.999.650.572
Total	63.274.547.363	51.470.482.310	63.274.547.363	51.470.482.310

3. Revenue from financial activities

	<u>This period of this year</u>	<u>This period of the previous year</u>	<u>Accumulated to this period of this year</u>	<u>Accumulated to this period of the previous year</u>
Interest on bank deposits	143.755.476	138.034.203	143.755.476	138.034.203
Loan interest	0	0	0	0

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

	This period of this year	This period of the previous year	Accumulated to this period of this year	Accumulated to this period of the previous year
Return on financial investment	0	0	0	0
Total	143.755.476	138.034.203	143.755.476	138.034.203

4. Financing Costs

	This period of this year	This period of the previous year	Accumulated to this period of this year	Accumulated to this period of the previous year
Interest expense	898.339.131	3.413.312.447	898.339.131	3.413.312.447
Provision for depreciation of financial investments	0	0	0	0
Total	898.339.131	3.413.312.447	898.339.131	3.413.312.447

5. Business Management Expenses

	This period of this year	This period of the previous year	Accumulated to this period of this year	Accumulated to this period of the previous year
Expenses for employees	1.792.712.760	1.827.329.788	1.792.712.760	1.827.329.788
Material Cost Management	0	0	0	0
Office Supplies Cost	306.151.187	454.930.838	306.151.187	454.930.838
Fixed asset depreciation expense	213.797.142	206.973.069	213.797.142	206.973.069
Taxes, fees and charges	0	3.000.000	0	3.000.000
Cost of outsourced services	1.059.809.821	894.337.231	1.059.809.821	894.337.231
Other expenses	0	9.045.000	0	9.045.000
Total	3.372.470.910	3.395.615.926	3.372.470.910	3.395.615.926

6. Other income

	This period of this year	This period of the previous year	Accumulated to this period of this year	Accumulated to this period of the previous year
Benefits from the deposit of Framework Contract No. 19/2022	2.155.278.747	4.395.118.923	2.155.278.747	4.395.118.923
Collection and liquidation of supplies, tools and tools	0	0	0	0
Other income	6.253.896	5.480.700	6.253.896	5.480.700
Total	2.161.532.643	4.400.599.623	2.161.532.643	4.400.599.623

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

7. Other expenses

	This period of this year	This period of the previous year	Accumulated to this period of this year	Accumulated to this period of the previous year
Fines for administrative violations, tax fines, late payment of insurance	51.534.810	18.083.980	51.534.810	18.083.980
Value of liquidated supplies, tools and tools	0	0	0	0
Other expenses	180.015.125	63.282.405	180.015.125	63.282.405
Total	231.549.935	81.366.385	231.549.935	81.366.385

8. Earnings per share

Information on earnings per share is presented on the Consolidated Financial Statements.

9. Production and business expenses by factor

	This period of this year	This period of the previous year	Accumulated to this period of this year	Accumulated to this period of the previous year
Raw material costs	17.832.900.411	10.651.024.301	17.832.900.411	10.651.024.301
Labor costs	5.144.384.961	4.045.581.725	5.144.384.961	4.045.581.725
Construction machine cost	1.175.457.788	5.420.187.027	1.175.457.788	5.420.187.027
Cost of outsourced services	64.377.745.401	12.679.195.463	64.377.745.401	12.679.195.463
Other expenses	1.913.245.291	1.389.277.634	1.913.245.291	1.389.277.634
Total	90.443.733.852	34.185.266.150	90.443.733.852	34.185.266.150

VII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT**Non-cash transactions**

	Accumulated to this period of this year	Accumulated to this period of the previous year
Interest on principal deposits	11.307.526	0

VIII. OTHER INFORMATION**1. Transactions and balances with related parties**

Stakeholders with the Company include: key management members, individuals related to key management members and other stakeholders.

1a. Transactions and balances with key management members and individuals related to key management members

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

Key management members include: members of the Board of Directors, the Internal Audit Board and members of the Executive Board (Board of Directors, Chief Accountant). Individuals who are related to key management members are close family members of key management members.

Transactions with key management members and individuals related to key management members

Other transactions with key management members and related individuals with key management members are as follows:

	Accumulated to this period of this year	Accumulated to this period of the previous year
Advance for Mr. Pham Minh Phuc	267.500.000	200.000.000
Advance for Mr. Kim Ngoc Nhan	400.000.000	0
Advance for Mr. Tran Van Trung	0	0
Advance for Mr. Nguyen Ngoc Tu	24.320.023	587.000.000
Advance for Ms. Dinh Thi Thuy	0	200.000.000

Guarantee Commitment

Mr. Pham Minh Phuc - Chairman of the Board of Directors used 5,591,200 shares of CMH Group Joint Stock Company (code CMS) owned by him to secure the Company's loan at Vietnam Commercial Bank for Industry and Trade, Thanh An branch.

Debts to key management members and related individuals to key management members

Debts receivable to key management members and related individuals with key management members are unsecured and will be paid in cash. No provision for bad debts has been made for liabilities receivable to key management members and individuals related to key management members.

Income of key management members

Accumulated from the beginning of the year to this period this year		Salary and other expenses	Remuneration	Add income
Mr. Pham Minh Phuc	Chairman of the Board of Directors/Member of the Audit Committee	165.000.000	45.000.000	210.000.000
Mr. Kim Ngoc Nhan	Member of the Board of Directors/ General Director	180.000.000	4.500.000	184.500.000
Mr. Nguyen Huy Hoang	Independent Member of the Board of Directors/ Chairman of the Audit Committee	0	4.500.000	4.500.000
Mr. Nguyen Anh Tu	Member of the Board of Directors/ Member of the Audit Committee	0	4.500.000	4.500.000
Mr. Tran Van Trung	Member of the Board of Directors/Deputy General Director	98.301.000	4.500.000	102.801.000
Ms. Dinh Thi Thuy	Chief Accountant	159.000.000	0	159.000.000
Mr. Nguyen Ngoc Tu	Deputy General Director	159.000.000	0	159.000.000
Total		761.301.000	63.000.000	824.301.000

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

Accumulated from the beginning of the year to this period this year		Salary and other expenses	Remuneration	Add income
Mr. Pham Minh Phuc	Chairman of the Board of Directors/ Member of the Audit Committee	165.450.000	45.000.000	210.450.000
Mr. Kim Ngoc Nhan	Member of the Board of Directors/ General Director	180.450.000	4.500.000	184.950.000
Mr. Nguyen Duc Huong	Member of the Board of Directors	0	4.500.000	4.500.000
Mr. Nguyen Hoang Duy	Member of the Board of Directors	0	4.500.000	4.500.000
Ms. Nguyen Thi Bich Loc	Independent Member of the Board of Directors/ Chairman of the Audit Committee	0	4.500.000	4.500.000
Mr. Tran Van Trung	Deputy General Director	98.301.000	0	98.301.000
Ms. Dinh Thi Thuy	Deputy General Director/ Chief Accountant	159.450.000	0	159.450.000
Mr. Nguyen Ngoc Tu	Deputy General Director	159.000.000	0	159.000.000
Mr. Nguyen Van Phi	Deputy General Director	159.450.000	0	159.450.000
Total		922.101.000	63.000.000	985.101.000

1b. Transactions and balances with other stakeholders

Other stakeholders with the Company include:

Other Stakeholders	Relationship
CM Investment and Trading Joint Stock Company	Subsidiaries
Environmental Construction Joint Stock Company	Subsidiaries
CM Thanh Dong Joint Stock Company	Indirect Subsidiaries
CM Construction Co., Ltd.	Indirect Subsidiaries
Huy Phuong Investment Co., Ltd.	Together with key management members
Thanh Cong Group Co., Ltd.	Together with key management members
New Century Investment Group Joint Stock Company	Together with key management members
Southern Central City Co., Ltd.	Together with key management members
Lemore Phan Thiet Joint Stock Company	Stakeholders of the Chairman of the Board of Directors

Transactions with other stakeholders

During the period, there were no transactions arising with subsidiaries

Transactions with other stakeholders are as follows:

Stakeholders	Accumulated to this period of this year	Accumulated to this period of the previous year
Lemore Phan Thiet Joint Stock Company	16.812.828.265	0

CMH VIETNAM GROUP JOINT STOCK COMPANY

Address: 12th Floor, Intracom 2 Office Building, 33 Cau Dien Street, Xuan Phuong Ward, Hanoi City, Vietnam

FINANCIAL STATEMENTS

First Quarter of Fiscal Year Ended December 31, 2026

Transactions arising in the period with Lomore Phan Thiet Joint Stock Company are the value of the performance output of the construction contract of Lomore Phan Thiet Hotel which is accepted and paid.

Debts with other stakeholders

Debts with other related parties are presented in Exhibits No. V.4(a); V.3(c); V.16(a) and V.17(a).

2. Key Partners

An important partner of the Company is Tuan Huy Phu Tho Joint Stock Company. Information on contracts signed with important partners is presented in Exhibits V.2(c) and V.4(a).

Dealing with important partners

During the period, the Company had transactions with important partners as follows:

	Accumulated to this period of this year	Accumulated to this period of the previous year
EPC General Contractor Contract Revenue	3.626.091.183	32.380.549.414
Benefits from Deposits	2.155.278.747	4.395.118.222
Deposit Transfer Framework Contract	0	3.900.000.000
Capital contribution under investment cooperation contracts	0	99.984.595.199

Debts with important partners

Debts to important partners are presented in Exhibits V.2(c) and V.4(a).

3. Comparison Figures

No comparative figures were incurred during the reporting period.

4. Events that arise after the end of the fiscal year

No material event arising after the end of the financial year needs to be adjusted or disclosed in the Financial Statements.

Prepare by

Dinh Thi Thuy**Chief Accountant**

Dinh Thi Thuy

Approval Date 24/04/2026

General Director


Kim Ngoc Nhan
