

MINISTRY OF CONSTRUCTION
CONSTRUCTION MACHINERY CORPORATION - JSC

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**CONSOLIDATED FINANCIAL STATEMENT
CONSTRUCTION MACHINERY CORPORATION – JSC
THE SECOND QUARTER OF 2026**

Hanoi, July 2026



CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ITEMS	Code	Note	30/06/2026 VND	01/01/2026 VND
A. CURRENT ASSETS	100		576.623.749.305	624.657.791.385
I. Cash and cash equivalents	110	V.1	11.090.031.679	19.614.465.838
1. Cash	111		11.090.031.679	17.901.665.321
2. Cash equivalents	112		-	1.712.800.517
II. Short-term financial investments	120	V.13	6.135.054.140	2.614.942.336
3. Short - term held to maturity Investments	123		6.135.054.140	2.614.942.336
III. Short-term receivables	130	V.2	212.416.742.258	259.274.898.905
1. Short-term receivables from customers	131	V.3	200.111.064.114	212.493.257.907
2. Prepayments to sellers in short-term	132		30.267.656.367	40.174.969.520
3. Short-term intra-company receivables	133		-	320.000.000
5. Other short-term receivables	135	V.5	152.788.281.414	176.936.931.115
6. Short-term allowances for doubtful debts (*)	136	V.6	(172.817.103.431)	(172.717.103.431)
7. Shortage of assets awaiting resolution	137		2.066.843.794	2.066.843.794
IV. Inventories	140	V.7	331.984.499.509	324.630.527.462
1. Inventories	141		332.519.953.516	325.165.981.469
2. Allowances for devaluation of inventories (*)	142		(535.454.007)	(535.454.007)
V. Short-term biological assets	150	V.8	-	-
VI. Other current assets	160		14.997.421.719	18.522.956.844
1. Short-term prepaid expenses	161	V.16	5.364.256.181	6.689.904.964
2. Deductible value added tax	162		7.089.010.237	9.288.626.526
3. Taxes and other receivables from government bud	163		2.544.155.301	2.544.425.354
B. LONG-TERM ASSETS	200		244.469.649.623	245.525.303.146
I. Long-term receivables	210		-	-
II. Fixed assets	220	V.9	217.945.171.056	220.255.999.911
1. Tangible fixed assets	221		195.065.045.275	197.354.474.210
- Historical costs	222		413.499.289.224	410.685.458.559
- Accumulated depreciation (*)	223		(218.434.243.949)	(213.330.984.349)
3. Intangible fixed assets	227		22.880.125.781	22.901.525.701
- Historical costs	228		28.827.587.580	28.827.587.580
- Accumulated amortization (*)	229		(5.947.461.799)	(5.926.061.879)
III. Long-term biological assets	230		-	-
IV. Investment properties	240	V.11	500.857.746	500.857.746
1. Historical costs	241		1.743.917.180	1.743.917.180
2. Accumulated depreciation (*)	242		(1.243.059.434)	(1.243.059.434)
V. Long-term assets in progress	250	V.12	2.904.247.182	3.297.011.280
1. Long-term work in progress	251		2.598.766.083	2.598.766.083
2. Construction in progress	252		305.481.099	698.245.197
VI. Long-term investments	260	V.13	3.740.918.187	3.740.918.187
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		1.886.898.887	1.886.898.887
3. Investments in equity of other entities	263		2.965.047.311	2.965.047.311
4. Allowances for long-term investments (*)	264		(1.111.028.011)	(1.111.028.011)
VII. Other long-term assets	270		19.378.455.452	17.730.516.022
1. Long-term prepaid expenses	271	V.8	19.378.455.452	17.730.516.022
TOTAL ASSETS	280		821.093.398.928	870.183.094.531

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

Unit: VND

ITEMS	Code	Note	30/06/2026 VND	01/01/2026 VND
C. LIABILITIES	300		841.581.159.403	896.794.207.245
I. Short-term liabilities	310		794.323.099.056	843.505.048.961
1. Short-term trade payables	311	V.14	82.347.602.598	93.830.657.516
2. Short-term prepayments from customers	312	V.15	180.817.582.990	175.057.233.171
3. Taxes and other payables to government budget	313		162.037.098	-
4. Payables to employees	314	V.16	97.468.643.495	98.643.548.502
5. Short-term accrued expenses	315		4.032.171.621	9.299.804.395
6. Short-term intra-company payables	316	V.17	162.776.879.851	175.357.588.675
9. Other short-term payments	319	V.18	11.600.904.588	15.955.877.755
10. Short-term borrowings and finance lease liabilities	320	V.19	163.173.874.206	178.111.507.609
11. Short-term provisions	321	V.20	91.246.549.997	96.554.272.366
12. Bonus and welfare fund	322		533.302.459	547.458.459
13. Price stabilization fund	323		163.550.153	147.100.513
II. Long-term liabilities	330		47.258.060.347	53.289.158.284
7. Long-term deferred revenues	337	V.18	813.167.108	900.000.045
8. Other long-term payables	338		10.797.569.488	10.421.834.488
9. Long-term borrowings and finance lease liabilities	339	V.20	33.760.000.000	40.080.000.000
12. Deferred income tax payables	342		1.887.323.751	1.887.323.751
D. OWNERS' EQUITY	400		(20.487.760.475)	(20.487.760.475)
1. Contributed capital	411		238.500.000.000	238.500.000.000
- Ordinary shares with voting rights	411a		238.500.000.000	238.500.000.000
- Preference shares	411b		-	-
2. Capital surplus	412		-	-
3. Conversion options on convertible bonds	413		-	-
4. Other capital	414		2.940.607.322	2.940.607.322
5. Treasury shares	415		-	-
6. Differences upon asset revaluation	416		(6.603.261.351)	(6.603.261.351)
7. Exchange rate differences	417		-	-
8. Development and investment funds	418		7.344.587.794	7.264.312.501
9. Other equity funds	419		-	-
10. Undistributed profit after tax	420		(268.495.350.363)	(273.286.218.891)
- Undistributed profit after tax brought forward	420a		(273.046.381.524)	(286.171.229.580)
- Undistributed profit after tax for the current year	420b		4.551.031.161	12.885.010.689
11. Non-controlling interest	429		5.825.656.123	4.573.447.705
TOTAL LIABILITIES AND OWNERS' EQUITY	440		821.093.398.928	870.183.094.531

Note: Indicators with negative figures are shown in parentheses. ()

Preparer

Kieu Thi Nguyet Nga

Chief Accountant

Nguyen Ngoc Hai

General Director



Đào Đức Thọ

CONSOLIDATED INCOME STATEMENT

For the year from 01/01/2026 to 30/06/2026

Unit: VND

ITEMS	Code	Note	Quarter 02		Cumulative from the beginning of the year to	
			Quarter 02 - 2026	Quarter 02 - 2025	Year 2026	Year 2025
1. Revenues from sales and services rendered	01	VI.1	72.082.252.481	70.035.790.967	150.922.205.881	131.211.356.935
2. Revenue deductions	02		80.953.601	-	80.953.601	-
3. Net revenues from sales and services	10		72.001.298.880	70.035.790.967	150.841.252.280	131.211.356.935
4. Cost of goods	11	VI.2	56.741.899.701	54.599.245.995	118.019.129.850	101.100.797.711
5. Gross revenues from sales and services	20		15.259.399.179	15.436.544.972	32.822.122.430	30.110.559.224
6. Gain/(loss) on sale and disposal of investment	21	VI.3	-	-	-	-
7. Financial Income	22	VI.4	104.204.951	2.392.456.206	173.380.053	2.428.914.887
8. Financial expenses	23	VI.5	1.992.969.498	2.642.887.037	4.202.696.998	4.991.640.154
- In which: interest expenses	24		1.992.969.498	2.642.887.037	4.202.696.998	4.991.640.154
9. Selling expenses	25	VI.6	339.660.050	891.979.426	833.331.484	891.979.426
10. General administrative expenses	26	VI.7	10.014.671.810	10.574.336.527	18.776.814.099	19.471.213.877
11. Profit/(loss) in joint ventures and associates	27		-	-	-	-
12. Net profits from operating activities	30		3.016.302.772	3.719.798.188	9.182.659.902	7.184.640.654
13. Other income	31	VI.8	1.310.621.039	754.519.434	1.899.365.095	871.404.456
14. Other expenses	32	VI.9	867.575.259	1.901.993.280	3.892.083.654	3.167.113.383
15. Other profits	40		443.045.780	(1.147.473.846)	(1.992.718.559)	(2.295.708.927)
16. Total net profit before tax	50		3.459.348.552	2.572.324.342	7.189.941.343	4.888.931.727
17. Current corporate income tax expenses	51	VI.11	626.827.774	208.243.991	1.282.274.992	382.020.340
18. Deferred corporate income tax expenses	52		-	-	-	-
19. Profits after corporate income tax	60		2.832.520.778	2.364.080.351	5.907.666.351	4.506.911.387
20. Profit after tax of parent company	61		2.266.053.865	2.266.593.948	4.551.031.161	3.658.568.479
21. Profit after tax of non-controlling shareholders	62		566.466.913	610.952.593	1.356.635.190	848.342.908
22. Basic earnings per share	70		95	95	191	153
23. Diluted earnings per share	71		-	-	-	-

Preparer

Kieu Thi Nguyen Nga

Chief Accountant

Nguyen Ngoc Hai

Hanoi, July 29, 2026

General Director



Đào Đức Thọ

CONSOLIDATED STATEMENT OF CASH FLOWS**Indirect method****For the period from 01/01/2026 to 30/06/2026**

Unit: VND

ITEMS	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I. Cash flows from operating activities				
1. Profit before tax	01		7.189.941.343	4.888.931.727
2. Adjustments for items				
- Depreciation of fixed assets	02	V.9	5.124.659.520	5.781.603.407
- Provisions	03		100.000.000	(13.614.000)
- Exchange rate gains and losses due to the revaluation	04		-	-
- Profit and loss from investment activities	05		(173.380.053)	(2.428.914.887)
- Interest expense	06	VI.5	4.202.696.998	4.991.640.154
- Other adjustments	07		(7.248.306.409)	-
3. Operating profit before changes in working capital	08		9.195.611.399	13.219.646.401
- Increase, decrease receivables	09		48.638.042.987	35.678.936.828
- Increase, decrease inventory	10		(7.353.972.047)	3.013.641.465
- Increase, decrease in payables (excluding interest p	11		(42.063.371.097)	(32.252.573.869)
- Increase, decrease prepaid expenses	12		322.290.645	(18.787.419.802)
- Paid interests	14		(4.600.000.000)	(4.171.602.003)
- Paid enterprise income tax	15	V.16	(2.295.237.728)	(1.229.140.813)
- Other receipts from operating activities	16		-	-
- Other expenditures on operating activities	17		-	(28.873.341)
Net cash flows from operating activities	20		1.843.364.159	(4.557.385.134)
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed	21		(2.421.066.567)	(595.684.783)
3. Expenditures on loans and purchase of debt instrun	23		-	(36.483.209)
4. Proceeds from lending or repurchase of debt instrum	24		(3.520.111.804)	50.000.000
3. Expenditures on equity investments in other entitie	25		-	-
5. Expenditures on equity investments in other entitie	26		-	12.316.373.663
6. Proceeds from interests, dividends and distributed i	27	VI.4	173.380.052	350.763.149
Net cash flows from investing activities	30		(5.767.798.319)	12.084.968.820
III. Cash flows from financial activities				
1. Proceeds from issuance of shares and receipt of co	31		-	-
2. Repayment of contributed capital and repurchase o	32		-	-
3. Proceeds from borrowings	33	V.20	172.931.074.318	64.990.548.007
4. Repayment of principal	34	V.20	(177.531.074.318)	(68.395.446.966)
5. Payment for finance leasing debts	35		-	-
6. Dividends and profits paid to the owner	36		-	-
Net cash flows from financial activities	40		(4.600.000.000)	(3.404.898.959)
Net cash flows during the period	50		(8.524.434.159)	4.122.684.727
Cash and cash equivalents at the beginning of the p	60		19.614.465.838	9.995.041.321
Effect of exchange rate fluctuations	61		-	-
Cash and cash equivalents at the end of the period	70		11.090.031.679	14.117.726.048

Preparer



Kieu Thi Nguyet Nga

Chief Accountant



Nguyen Ngoc Hai

General Director



Hanoi, July 29, 2026

Dao Duc Tho

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**For the period from 01/01/2026 to 30/06/2026****I. CORPORATION INFORMATION****1. Ownership Structure**

Construction Machinery Corporation - JSC formerly known as the Construction Mechanical Corporation - One Member Limited Liability Corporation. It operates under the business registration certificate No. 0100106553 issued by the Hanoi Department of Planning and Investment, initially issued on 29th November, 2010 and amended for the 5th time on 8th November, 2016. The Corporation underwent equitization and transitioned into a joint-stock Corporation in accordance with Decision No. 2368/QĐ-TTg dated 23rd December, 2015 by the Prime Minister of Vietnam, approving the equitization plan and the transformation of the Construction Machinery Corporation - JSC. The plan was further amended by Decision No. 863/QĐ-BXD dated 1st September, 2016, by the Ministry of Construction regarding the adjustment of the scale and the structure of charter capital in the equitization plan.

The Corporation's charter capital, as per the business registration certificate amended for the fifth time on 1st September, 2016, is VND 238,500,000,000 with a total of 23,850,000 shares at a par value of VND 10,000 per share, of which:

			Number of Shares	Corresponding Amount	Ratio/Charter Capital
State capital contribution			23,555,200	235,552,000,000	98.76 %
(Ministry of Construction)					
Capital contributed by other shareholders			294,800	2,948,000,000	1.24 %
			23,850,000	238,500,000,000	100 %

The headquarters of the Corporation is located at 125D Minh Khai, Bạch Mai Ward, Hanoi City.

2. Business Activities

The main activities of the Corporation are construction and office leasing.

3. Corporate Structure

As at 30 June, 2026, the Corporation has 06 subsidiaries, 02 joint-venture companies, and 04 branches, specifically:

Subsidiaries:

- Coma 2 - Construction Mechanical Corporation No. 2 Ha Bac Joint Stock Corporation
- Coma 16 - Thai Binh Mechanical and Construction Joint Stock Corporation
- Minh Khai Lock Joint Stock Corporation
- Comael - Mechanical Construction and Electrical & Water Installation Joint Stock Corporation
- Coma 27 - One Member Limited Liability Corporation for Construction and Business of Materials and Equipment No. 27

- Decoimex - One Member Limited Liability Corporation for Manufacturing, Import-Export, and Rural Development Services

Joint Venture Companies:

- Zenner-Coma Water Meter Joint Venture Corporation
- Coma 17 - Song Chu Mechanical and Construction Joint Stock Corporation

Branches:

- Coma 1 - Branch of Construction Mechanical Corporation
- Coma 15 - Branch of Construction Mechanical Corporation
- Import-Export Center
- Quang Minh Mechanical Factory

4. Consolidated Financial Statements

The consolidated financial statements of the Corporation reflect the overall financial position and business results related to the Corporation's production and business activities. The financial statements of the units used to prepare and present the consolidated financial statements include:

Corporation Name	Headquarters	Ownership Ratio	Actual Contributed Charter Capital As at 30 June, 2026	Main Business Activities
Parent Corporation				
Construction Mechanical Corporation - Joint Stock Corporation	Ha Noi	100%	238,500,000,000	Construction
Subsidiaries				
Ha Bac Construction Mechanical Joint Stock Corporation	Bac Ninh	51.38%	8,797,500,000	Construction
Thai Binh Mechanical and Construction Joint Stock Corporation	Hung Yên	53.61%	3,216,600,000	Construction
Minh Khai Lock Joint Stock Corporation	Ha Noi	67.47%	4,453,020,000	Manufacturing
Mechanical Construction and Electrical & Water Installation Joint Stock Corporation	Ha Noi	51.54%	5,669,400,000	Construction
One Member Limited Liability Corporation for Construction and Business of Materials and Equipment No. 27	Ha Noi	100%	12,938,190,118	Construction
One Member Limited Liability Corporation for Manufacturing, Import-Export, and Rural Development Services	Vung Tau	100%	127,295,272	Construction
Joint Venture Companies				
Song Chu Mechanical and Construction Joint Stock Corporation	Thanh Hoa	48.39%	6.744.598.200	Construction
Zenner-Coma Water Meter Joint Venture Corporation	Ha Noi	31%	929,418,854	Manufacturing

II. FISCAL YEAR AND ACCOUNTING CURRENCY**Accounting period, accounting currency**

The Corporation's fiscal year begins on 1st January and ends on 31st December each year.

The currency unit used for accounting entries is the Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting System

The Corporation applies the Vietnamese accounting system issued under Circular No. 43/2026/TT-BTC dated 20th April, 2026, by the Ministry of Finance, which provides guidelines on the corporate accounting system; Circular No. 43/2026/TT-BTC dated 20th April, 2026, by the Ministry of Finance, which provides guidelines on the preparation and presentation of consolidated financial statements; and other legal documents as prescribed by the government.

2. Statements for the compliance with Accounting Standards and System

The Corporation has applied the Vietnamese Accounting Standards and the guidelines issued by the government. The financial statements are prepared and presented in full compliance with the provisions of each applicable standard, the guiding circulars for implementation, and the current accounting regulations in force.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Preparation of Consolidated Financial Statements

The consolidated financial statements of the Corporation are prepared on the basis of consolidating the financial statements of the Corporation and the financial statements of its subsidiaries under the control of the Corporation (subsidiaries) As at 30 June, 2026. Control is achieved when the Corporation has the ability to govern the financial and operating policies of the investee companies to obtain benefits from their activities.

The financial statements of the subsidiaries are prepared for the same fiscal year as the Corporation's financial statements, applying consistent accounting policies with those of the Corporation. Where necessary, the financial statements of the subsidiaries are adjusted to ensure consistency with the accounting policies applied by the Corporation and its subsidiaries.

The results of operations of subsidiaries acquired or disposed of during the period are presented in the consolidated financial statements from the acquisition date or up to the date of sale of the investment in those subsidiaries.

Non-controlling interests represent the share of profit or loss and net assets not held by the Corporation's shareholders and are presented separately in the consolidated balance sheet and consolidated income statement.

Equitization Finalization

The Corporation officially transitioned to a joint-stock Corporation model on 8th November, 2016. The consolidated financial statements for the fiscal year ending on As at 30 June, 2026, do not include adjustments related to the equitization finalization, as the Corporation has not yet received approval for the equitization finalization from the relevant authorities at the time of officially transitioning to a joint-stock Corporation.

2. Cash and cash equivalents

Transactions in foreign currencies are converted into Vietnamese Dong based on the actual exchange rate at the time the transaction occurs. At the time of preparing the financial statements, monetary items denominated

in foreign currencies are converted at the buying exchange rate of the commercial bank where the Corporation holds its accounts, as published at the time of preparing the financial statements.

Cash equivalents are short-term investments with a maturity of no more than 3 months, easily convertible into cash, and with minimal risk of changes in value since the investment was made, at the time of the reporting.

3. Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

4. Financial Investments

Investment in Joint Ventures

A joint venture is an entity established based on an agreement, where the Corporation and other participants engage in economic activities under joint control. Joint control is defined as the ability to make strategic decisions related to the operational and financial policies of the joint venture with the consent of all participating parties.

Investment in Associates

An associate is a Corporation in which the Corporation has significant influence but does not control or jointly control the Corporation. Significant influence is indicated by the Corporation's ability to participate in decisions regarding the financial and operational policies of the investee, without having control or joint control over these policies.

The Corporation initially recognizes investments in joint ventures and associates at cost. The Corporation records its share of the investee's accumulated net profit in the income statement after the investment date. Other amounts received by the Corporation, beyond its share of profits, are considered as recoveries of the investment and are recognized as reductions in the investment's book value.

Investments in joint ventures and associates are presented in the balance sheet at cost, less any provision for impairment (if applicable). Provisions for impairment of investments in joint ventures and associates are made in accordance with current accounting regulations.

Investment in Equity Instruments of Other Entities

Investment in equity instruments of other entities reflects investments in equity securities where the Corporation does not have control, joint control, or significant influence over the investee.

Investments in equity instruments of other entities are recorded at cost, less any provision for impairment.

5. Inventories

Inventory is valued at cost; however, if the net realizable value is lower than the cost, it is valued at the net realizable value. The cost of inventory includes purchase costs, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition;

The cost of sales is determined using the weighted average method;

Inventory is accounted for using the perpetual inventory method;

The provision for inventory devaluation is made in accordance with current accounting regulations. Accordingly, the Corporation is allowed to make provisions for inventory that is obsolete, damaged, or of inferior quality, and in cases where the cost of inventory exceeds its net realizable value at the end of the fiscal year.

6. Fixed Assets and Depreciation

Tangible and Intangible Fixed Assets

Tangible and intangible fixed assets are recognized at cost. During their usage, fixed assets are recorded at their original cost, accumulated depreciation, and their remaining value.

Fixed assets acquired before 30th June, 2014, are revalued during the equitization process of state-owned enterprises. The original cost and accumulated depreciation are adjusted based on the revaluation results, which must be approved by the competent authorities according to regulations. The remaining value of these assets is depreciated based on the remaining useful life of the assets.

Depreciation is calculated using the straight-line method. The depreciation period is determined according to the depreciation schedule specified in Circular No. 45/2013/TT-BTC dated 25th April, 2013, by the Ministry of Finance and other amendments or supplementary legal documents as per state regulations.

7. Prepaid Expenses

Prepaid expenses that only relate to the current financial year's production and business activities are recognized as short-term prepaid expenses and recorded as production and business costs within the financial year.

Expenses incurred during the financial year but allocated to long-term prepaid expenses are gradually amortized into the operating results over multiple years.

The calculation and allocation of long-term prepaid expenses to production and business costs in each accounting period are based on the nature and extent of each type of expense to select a reasonable allocation method and criteria. Prepaid expenses are gradually allocated to production and business costs using the straight-line method.

8. Payables

Criteria for Classifying Payables

- Trade Creditors: These include amounts owed arising from transactions related to the purchase of goods, services, or assets. Payables also include amounts due when importing through an agent.
- IntraCorporation Payables: These refer to amounts owed between the parent Corporation and its subsidiaries or branches that do not have legal status and are dependent entities for accounting purposes.
- Other Payables: These include any payables not classified as trade payables or interCorporation payables.

Each payable is recorded in detail for each payee and type of payable, with tracking of the repayment terms and the corresponding currency.

Payables with remaining maturities of less than 12 months (within one business cycle) at the reporting date are classified as short-term liabilities. All other payables not classified as short-term are classified as long-term liabilities. At the reporting date, payables are reclassified according to this principle.

The Corporation revalues payables in foreign currencies at each financial statement date. The exchange rate used to revalue foreign currency payables is the selling exchange rate of the commercial bank designated by the Corporation for customer payments at the reporting date, or the bank with which the Corporation frequently transacts.

The Corporation will immediately recognize a payable when there is evidence indicating a probable loss, in accordance with the prudence principle.

Liabilities must not be recognized below their settlement value.

Provisions for payables are recognized at the reporting date in accordance with applicable regulations.

9. Loans and finance lease liabilities

The value of loans is recorded based on each disbursement and repayment. The value of finance lease liabilities is the total amount payable, calculated as the present value of minimum lease payments or the fair value of the leased asset remaining at the financial statement date.

Loans and finance lease liabilities are accounted for in detail and tracked by each lender, borrower, loan agreement, type of borrowed asset, loan term, and currency of the loan.

When preparing financial statements, the balances of loans and finance lease liabilities denominated in foreign currencies are revalued at the selling exchange rate of the bank with which the Corporation conducts its loan or finance lease transactions.

10. Recognition and capitalization of Borrowing costs

Borrowing costs are recognized as an expense in the production and business costs of the period in which they are incurred, unless capitalized in accordance with the Accounting Standard on "Borrowing Costs." Accordingly, borrowing costs directly related to the purchase, construction, or production of assets that require a relatively long time to complete and ready for use or operation are capitalized into the asset's cost until the asset is ready for use or operation. Any income generated from the temporary investment of borrowed funds is deducted from the asset's cost.

For borrowings specifically related to the construction of fixed assets or investment properties, interest is capitalized even if the construction period is less than 12 months.

The capitalization rate for borrowing costs during the period is 0%.

11. Accrued Expenses

Accrued expenses reflect amounts owed for goods and services received from suppliers or provided to customers but not yet paid due to the absence of invoices or insufficient accounting documents. These expenses are recognized as production and business costs based on the matching principle between revenue and expenses. When the necessary accounting documents are obtained, any discrepancies between the estimated amounts and the actual expenses are adjusted by either adding or reducing the corresponding costs based on the difference.

12. Owners' equity

Owner's Contributed Capital, Share Premium, and Other Owner's Capital

The owner's investment is recognized based on the actual capital contributed by the owner.

Share premium is recognized as the difference between the actual issue price and the par value of the shares at the time of the initial share issuance, additional issuances, or the reissuance of treasury shares.

Other owner's equity is recognized as the remaining value after deducting (-) any taxes payable (if applicable) related to donated assets from the fair value of assets received by the business from other organizations or individuals, as well as any additions from the business's operating results.

Undistributed Profits

Retained earnings represent the profits from the Corporation's activities after tax, less any adjustments for retroactive application of changes in accounting policies and adjustments for material errors from previous years.

Profits are distributed to shareholders according to the annual resolutions passed by the general shareholders' meeting.

13. Revenue

Revenue from Sale of Goods

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

- The majority of the risks and benefits associated with the ownership of the product or goods have been transferred to the buyer;
- The Corporation no longer retains control over the goods as the owner or has control over the goods;
- The revenue is reasonably certain;
- The Corporation has received or will receive economic benefits from the sale transaction;
- The costs associated with the sale transaction can be determined.

Revenue from Provision of Services

Revenue from the provision of services is recognized when the outcome of the transaction can be reliably determined. If the service provision spans multiple periods, revenue is recognized in the period corresponding to the completed work as of the balance sheet date for that period. The outcome of the service provision transaction is determined when the following conditions are met:

- The revenue is reasonably certain;
- There is a likelihood of receiving economic benefits from the service transaction;
- The portion of the work completed as of the balance sheet date can be determined;
- The costs incurred for the transaction and the costs to complete the service provision can be determined.

The portion of the work completed for the provision of services is determined using the method of assessing the work completed.

Revenue from Financial Activities

Revenue from interest, royalties, dividends, profits, and other financial revenues is recognized when the following two conditions are met simultaneously:

- There is a likelihood of receiving economic benefits from the transaction;

- The revenue is reasonably certain.

Dividends and profit distributions are recognized when the Corporation has the right to receive the dividend or profit from its investment.

Revenue from Construction Contracts

Revenue from construction contracts is recognized when the outcome of the construction contract can be reliably determined and is confirmed by the customer. The revenue and costs related to the contract are recognized in proportion to the work completed during the period, reflected on the issued invoice.

14. Cost of Goods Sold

When recognizing revenue, a corresponding expense (cost of goods sold) is also recognized, which is related to generating that revenue. This expense includes the costs incurred in the period that generated the revenue, as well as costs from previous periods or accrued expenses that are related to the revenue of that period.

15. Financial expenses

The financial costs recognized include:

- Borrowing costs and interest expenses on loans;
- Losses arising from exchange rate fluctuations related to transactions involving foreign currencies.

These costs are recognized in full for the period and are not offset against financial income.

16. Administrative Expenses

Administrative expenses reflect the total general expenses of the Corporation, such as: salaries and related insurance for management personnel, depreciation of fixed assets used for corporate management, land lease, business license tax, provision for doubtful debts, and outsourced services for the management function of the Corporation.

17. Current corporate income tax expense and deferred corporate income tax expense

Current income tax expense is determined based on taxable income and the applicable corporate income tax rate for the current year.

Deferred income tax expense is determined based on the temporary differences that are deductible, taxable temporary differences, and the corporate income tax rate.

18. Related Parties

Parties are considered related to another party if they have direct or indirect relationships that allow them to control or have significant influence over the other parties, either through regular control or the ability to significantly influence. Transactions with related parties are disclosed by the Corporation in the notes to the consolidated financial statements.

V. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE BALANCE SHEET

		Unit: VND		
		30/06/2026	01/01/2026	
1. Cash and cash equivalents				
- Cash(*)		2.976.708.205	3.090.837.156	
- Non-term bank deposits		8.113.323.474	14.810.828.165	
+ <i>Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ba Dinh Branch</i>		1.418.385.563	5.651.909.583	
+ <i>Saigon – Hanoi Commercial Joint Stock Bank – Ha Dong Branch</i>		1.020.125.243	1.969.688.955	
+ <i>Military Commercial Joint Stock Bank – Bac Giang Branch</i>		1.665.962.526	-	
+ <i>Other demand deposits at banks</i>		4.008.850.142	7.189.229.627	
- Cash equivalents		-	1.712.800.517	
Total		11.090.031.679	19.614.465.838	
2. Accounts receivable				
		30/06/2026	01/01/2026	
a) Short-term trade receivables				
- General contractor (EPC) joint venture contractor SINOMA - BAT		34.472.561.394	34.472.561.394	
- Other customers		165.638.502.722	178.020.696.513	
b) Long-term trade receivables				
		-	-	
Total		200.111.064.116	212.493.257.907	
3. Prepayment to seller				
		30/06/2026	01/01/2026	
- Mechanical Construction and Infrastructure Development Company (COMA 18)		3.482.461.246	3.482.461.246	
- Mechanical and Construction Joint Stock Company No. 7 (COMA 7)		4.101.685.856	4.101.685.856	
- Construction Mechanical Joint Stock Company No. 26 (COMA 26)		6.345.100.134	15.920.756.412	
- Prepay to other sellers		16.338.409.131	16.670.066.006	
Total		30.267.656.367	40.174.969.520	
4. Other short-term receivables				
		30/06/2026	01/01/2026	
	Giá trị	Dự phòng	Giá trị	Dự phòng
a) Short - term	152.788.281.414	(67.149.402.799)	176.936.931.115	(68.169.402.799)
- Other receivables	128.510.688.233	(62.545.823.520)	155.407.447.234	(63.565.823.520)
+ <i>Mechanical and Construction Joint</i>	33.762.164.150	(33.762.164.150)	34.782.164.150	(34.782.164.150)
+ <i>Mechanical and Electrical Installation</i>	33.198.042.195	(28.783.659.370)	41.882.768.212	(28.783.659.370)
+ <i>Joint Stock Company No. 3</i>				
+ <i>Mechanical Construction and</i>	20.145.227.969	-	21.145.227.969	-
+ <i>Infrastructure Development Joint Stock</i>				
+ <i>Minh Khai Lock Joint Stock Company</i>	19.659.120.477	-	19.614.551.402	-
+ <i>Receivable from construction team of</i>	14.682.430.584	-	25.953.070.504	-
+ <i>Mechanical and Electrical</i>				
+ <i>Coma 25 Construction and Trading</i>	2.151.270.689	-	2.151.270.689	-
+ <i>Joint Stock Company</i>				
- Other receivables	4.912.432.169	-	9.878.394.308	-
- Advance	20.711.123.156	(4.603.579.279)	19.914.299.960	(4.603.579.279)
- Pledge, deposit and deposit	3.566.470.025	-	1.615.183.921	-
b) Long term	-	-	-	-
- Pledge, deposit, bet	-	-	-	-
Total	152.788.281.414	(67.149.402.799)	176.936.931.115	(68.169.402.799)
5. Bad debt				
		30/06/2026	01/01/2026	

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	Original value	Allowances	Original value	Allowances
- General Contractor (EPC) joint venture of SINOMA - BAT	34.472.561.394	(34.472.561.394)	34.472.561.394	(34.472.561.394)
- Construction and Manufacture Company No. 10 (COMA10)	33.198.042.195	(28.783.659.370)	41.882.768.212	(28.783.659.370)
- Mechanical and Construction company No. 7 (COMA7)	33.762.164.150	(38.883.850.006)	-	(38.883.850.006)
- Other entities	157.841.180.801	(70.677.032.661)	157.841.180.801	(70.577.032.661)
Cộng	259.273.948.540	(172.817.103.431)	234.196.510.407	(172.717.103.431)

6. Assets missing pending resolution

	30/06/2026	01/01/2026
- Construction Mechanical Corporation - JSC	79.761.661	79.761.661
- Comael Mechanical and Electrical Construction Joint Stock Company	1.389.485.642	1.389.485.642
- Minh Khai Lock Joint Stock Company	597.596.491	597.596.491
Total	2.066.843.794	2.066.843.794

7. Inventory

Inventory	30/06/2026		01/01/2026	
	Original price	Preventive	Original price	Preventive
- Raw materials	9.933.651.631	(532.051.451)	9.128.839.941	(532.051.451)
- Tools, instruments	214.669.804	(3.402.556)	199.188.272	(3.402.556)
- Work in progress(**)	315.914.416.505	-	309.100.667.919	-
- Finished product	2.912.589.679	-	3.192.659.440	-
- Real estate goods (***)	3.511.726.377	-	3.511.726.377	-
- Goods for sale	32.899.520	-	32.899.520	-
Total	332.519.953.516	(535.454.007)	325.165.981.469	(535.454.007)

8. Deferred expenses

	30/06/2026	01/01/2026
	Value	Value
a) Short-term	5.364.256.181	6.689.904.964
- Tools, instruments and equipment	3.284.750	40.706.479
- Factory rental expenses	3.581.672.727	6.327.621.819
- Other short-term deferred expenses	1.779.298.704	321.576.666
b) Long-term	19.378.455.451	17.730.516.022
- Tools, instruments and equipment	157.883.457	1.165.332.722
- Repair expenses	2.862.314.072	1.190.879.825
- Quang Minh Industrial Park infrastructure fee	5.444.654.699	4.571.754.798
- Additional tax assessments and tax administrative penalties	9.618.003.173	9.230.122.561
- Other long-term deferred expenses	1.295.600.050	1.572.426.116
Cộng	24.742.711.631	24.420.420.986

9. Increase, decrease tangible fixed assets

Item	Buildings Structures	Machinery equipment	Transportation means	Office equipment	Other	Total
Original price of fixed assets						
Opening balance	331.503.699.978	54.223.741.328	14.941.664.143	9.964.673.927	51.679.183	410.685.458.559
Increase in period	1.167.577.785	860.550.000	663.900.000	121.802.880	-	2.813.830.665
- Purchase during the per	1.167.577.785	860.550.000	663.900.000	121.802.880	-	2.813.830.665

- Completed construction	-	-	-	-	-	-
- Reclassify	-	-	-	-	-	-
Decrease in period	-	-	-	-	-	-
- Liquidation, sale	-	-	-	-	-	-
- Reclassify	-	-	-	-	-	-
Closing balance	332.671.277.763	55.084.291.328	15.605.564.143	10.086.476.807	51.679.183	413.499.289.224
Accumulated depreciation						
Opening balance	139.665.557.494	49.344.083.451	14.479.661.920	9.790.002.302	51.679.183	213.330.984.349
Increase in period	4.423.062.249	489.636.142	76.666.425	113.894.784	-	5.103.259.600
- Depreciation during the period	4.423.062.249	489.636.142	76.666.425	113.894.784	-	5.103.259.600
- Reclassify	-	-	-	-	-	-
Decrease in period	-	-	-	-	-	-
- Liquidation, sale	-	-	-	-	-	-
- Reclassify	-	-	-	-	-	-
Closing balance	144.088.619.743	49.833.719.593	14.556.328.345	9.903.897.086	51.679.183	218.434.243.948
Residual value						
At the beginning of the period	191.838.142.484	4.879.657.878	462.002.223	174.671.625	-	197.354.474.210
At the end of the period	188.582.658.020	5.250.571.736	1.049.235.798	182.579.721	-	195.065.045.276

10. Increase, decrease intangible fixed assets

Item	Land use right	Trademark trade name	Computer software	Total
Original price of fixed assets				
Opening balance	27.860.977.260	650.000.000	316.610.320	28.827.587.580
Increase in period	-	-	-	-
- Purchase during the period	-	-	-	-
Decrease in period	-	-	-	-
- Liquidation, sale	-	-	-	-
Closing balance	27.860.977.260	650.000.000	316.610.320	28.827.587.580
Accumulated amortization				
Opening balance	4.959.451.559	650.000.000	316.610.320	5.926.061.879
Increase in period	21.399.920	-	-	21.399.920
- Depreciation during the period	21.399.920	-	-	21.399.920
Decrease in period	-	-	-	-
Closing balance	4.980.851.479	650.000.000	316.610.320	5.947.461.799
Residual value				
At the beginning of the period	22.901.525.701	-	-	22.901.525.701
At the end of the period	22.880.125.781	-	-	22.880.125.781

11. Investment real estate

Item	01/01/2026	During the period		30/06/2026
		Increase	Decrease	
Original price of fixed assets	1.743.917.180	-	-	1.743.917.180
Accumulated depreciation	1.243.059.434	-	-	1.243.059.434
Residual value	500.857.746	-	-	500.857.746

12. Long-term assets in progress

	30/06/2026		01/01/2026	
	Original value	Recoverable amount	Original value	Recoverable amount
- Long-term work in progress(*)	2.598.766.083	2.598.766.083	2.598.766.083	2.598.766.083

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- Construction in progress	305.481.099	305.481.099	698.245.197	698.245.197
+ Clean water project 71 Co Bi	60.000.000	60.000.000	60.000.000	60.000.000
+ Renovation and upgrade of the 14th floor, COMA office Building	-	-	583.291.726	583.291.726
+ Major repairs to fixed assets	245.481.099	245.481.099	54.953.471	54.953.471
Total	2.904.247.182	2.904.247.182	3.297.011.280	3.297.011.280

13. Financial investment**13.1. Held to maturity investment**

	30/06/2026		01/01/2026	
	Original price	Book value	Original price	Book value
- Term deposit	6.135.054.140	6.135.054.140	2.614.942.336	2.614.942.336
Total	6.135.054.140	6.135.054.140	2.614.942.336	2.614.942.336

13.2. Long-term financial investment**a) Investment in joint ventures and**

	30/06/2026		01/01/2026	
	Value	Value	Value	Value
Zenner-Coma Water Meter Joint Venture Company	1.886.898.887		1.886.898.887	
Total	1.886.898.887		1.886.898.887	

b) Investment in other entities

	30/06/2026		01/01/2026	
	Value	Allowances	Value	Allowances
Coma Real Estate Investment and Trading Joint Stock Company (Comare)	562.478.011	(562.478.011)	562.478.011	(562.478.011)
Construction Mechanical Joint Stock Company No. 10	500.000.000	-	500.000.000	-
Huong Son Hydropower Joint Stock Company(2)	1.107.569.300	-	1.107.569.300	-
Hong Phong Cement Joint Stock Company(3)	795.000.000	(548.550.000)	795.000.000	(548.550.000)
Total	2.965.047.311	(1.111.028.011)	2.965.047.311	(1.111.028.011)

List of important joint ventures and affiliated companies

Company Name	Relationship	Charter capital	tributed capital at par value until 30/06/2026	Actual capital ratio
Zenner-Coma Water Meter Joint Venture Company	Joint venture company	2.998.125.337	1.836.527.663	31,00%
Song Chu Construction and Machinery JSC	Associate	13.938.000.000	7.997.198.432	48,39%

14. Trade payables

	30/06/2026		01/01/2026	
	Value	Repayable amount	Value	Repayable amount
a) Trade payables	82.347.602.598	82.347.602.598	93.830.657.516	93.830.657.516
- Ha Bac Construction Mechanical Joint Stock Company No. 2 (COMA 2)	7.651.348.602	7.651.348.602	6.935.917.001	6.935.917.001
- Thai Binh Mechanical and Construction Joint Stock Company (COMA 16)	1.650.392.216	1.650.392.216	1.950.392.216	1.950.392.216
- Song Chu Mechanical and Construction Joint Stock Company (COMA 17)	3.307.648.701	3.307.648.701	1.690.491.311	1.690.491.311

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- Construction Mechanical Joint Stock Company No. 26 (COMA 26)	674.921.394	674.921.394	7.904.094.257	7.904.094.257
- Construction Mechanical and Electrical Installation Joint Stock Company	3.870.617.564	3.870.617.564	3.870.617.564	3.870.617.564
- Other short-term trade payables	65.192.674.121	65.192.674.121	71.479.145.167	71.479.145.167
b) Other trade payable	-	-	-	-
Total	82.347.602.598	82.347.602.598	93.830.657.516	93.830.657.516
15. Prepayments from customers			30/06/2026	01/01/2026
a) Short-term advance payment buyer			180.817.582.990	175.057.233.171
- Customers buy real estate in the housing project at the Production - Import - Export and Rural Development Services Company Limited (Decoilmex)			147.890.680.354	142.916.725.644
- Other objects			32.926.902.636	32.140.507.527
b) Long term advance to customers			-	-
Total			180.817.582.990	175.057.233.171
16. Taxes and payables to State Treasury	01/01/2026	Additions	Paid	30/06/2026
a) Must be paid				
- Output VAT	19.808.224.253	1.769.745.071	2.884.410.075	18.693.559.249
- Value Added tax on imported goods	-	-	-	-
- Excise duty	-	167.360	141.760	25.600
- Import and export tax	-	-	-	-
- Corporate income tax	2.691.464.360	1.282.275.443	2.295.237.728	1.678.502.075
- Personal income tax	455.368.076	179.214.586	344.483.040	290.099.622
- Environmental protection tax and other t	280.000	66.741.109	-	67.021.109
- Real estate tax, land rent	17.112.590.816	8.779.637.378	6.445.842.665	19.446.385.529
- Fees, charges and other payables	58.575.620.997	533.562.724	1.816.133.410	57.293.050.311
Total	98.643.548.502	12.611.343.671	13.786.248.678	97.468.643.495
b) Receivables				
- Output VAT	838.378	438.200	-	400.178
- Import and export tax	-	-	-	-
- Corporate income tax	2.536.701.727	-	-	2.536.701.727
- Personal income tax	5.882.669	-	168.147	6.050.816
- Fees, charges and other payables	1.002.580	-	-	1.002.580
Total	2.544.425.354	438.200	168.147	2.544.155.301
17. Short-term payable expenses			30/06/2026	01/01/2026
- Project land use fee at Production - Import - Export and Rural Development Services Company Limited(*)			135.535.175.175	135.535.175.175
- Interest expense provision			13.772.315.436	13.772.315.436
- Advance deduction of Skylight building project costs			-	12.855.180.917
- Other expenses provision			11.186.225.116	7.473.040.898
Total			162.776.879.851	175.357.588.675
18. Deferred revenue			30/06/2026	01/01/2026
a) Short-term			11.600.904.588	15.955.877.755
- Factory rental revenue			10.553.631.819	14.750.567.922
- Other short-term revenue			1.047.272.769	1.205.309.833

b) Long-term		813.167.108	900.000.045	
- Skylight Office Building rental revenue		813.167.108	823.709.836	
- Other long-term revenue		-	76.290.209	
Cộng		12.414.071.696	16.855.877.800	
19. Other accrued expenses		30/06/2026	01/01/2026	
a) Short - term		145.696.428.955	157.416.781.851	
- Union dues		3.559.610.498	3.584.112.510	
- Social insurance		17.365.541.476	20.538.154.250	
- Health insurance		77.613.650	107.668.224	
- Unemployment insurance		34.290.125	48.903.284	
- Insurance premiums payable		17.477.445.251	20.694.725.758	
- Receive deposits, short-term bets		944.850.959	886.359.659	
- Must return equitization		-	162.037.098	
- Other payables		123.714.522.247	132.089.546.826	
+ Payable to joint venture partner of Skylight project		26.873.546.977	26.873.546.977	
+ Profit payable to the city - Skylight project		60.298.264.897	60.298.264.897	
+ Maintenance fee for Skylight apartment building		515.521.845	715.521.845	
+ Raising funds to purchase a townhouse		2.677.500.000	2.677.500.000	
+ Raising capital to buy shares of Dong Bang Cement		4.444.000.000	4.505.000.000	
+ Capital mobilization for Huong Son Hydropower Plant		560.000.000	560.000.000	
+ Interest payable on personal capital mobilization		2.691.403.748	3.261.444.000	
+ Other payables		25.654.284.780	33.198.269.107	
b) Long - term		10.797.569.488	10.421.834.488	
- Receive deposits, long-term bets		10.797.569.488	10.421.834.488	
Total		156.493.998.443	167.838.616.339	
20. Loans and financial leasing debt		30/06/2026	01/01/2026	
		During the year		
		Increase	Decrease	
a) Short-term loan and payable for finance leasing	91.246.549.997	172.931.074.318	172.931.074.318	98.274.272.366
a.1) Short-term loans	70.379.379.543	152.063.903.864	152.063.903.864	77.407.101.912
+ Short - term bank loans	55.649.877.453	26.650.955.323	30.998.798.192	59.997.720.322
- Saigon Hanoi Commercial Joint Stock Bank - Ha Dong Branch	664.986.061	679.773.131	2.971.640.998	2.956.853.928
- Saigon – Hanoi Commercial Joint Stock Bank - Ha Dong Branch	17.869.731.883	13.421.905.951	15.614.852.224	20.062.678.156
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Bac Giang	12.000.000.000	1.504.415.400	1.504.415.400	12.000.000.000
- Military Commercial Joint Stock Bank - Bac Giang Branch	20.000.000.000	7.547.754.741	7.404.942.979	19.857.188.238
- Vietnam Maritime Commercial Joint Stock Bank (MSB) - Bac Giang Branch	5.115.159.509	1.967.106.100	1.971.946.591	5.120.000.000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thai Binh	-	1.530.000.000	1.531.000.000	1.000.000
+ Short-term loans to related parties	14.729.502.090	74.406.138.082	74.406.138.082	17.409.381.590
- Ministry of Construction	761.000.000	-	-	761.000.000
- Other personal short term loans	13.968.502.090	4.709.999.500	7.389.879.000	16.648.381.590
a.2) Long-term loans and debts due for	20.867.170.454	-	-	20.867.170.454

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- Joint Stock Commercial Bank for Investment and Development of Vietnam - North Hanoi Branch	20.867.170.454	-	-	20.867.170.454
b) Long-term loans and debt	33.760.000.000	-	4.600.000.000	38.360.000.000
- Thai Binh Provincial Financial Reserve Fund	1.000.000.000	-	-	1.000.000.000
- Agricultural extension capital	300.000.000	-	-	300.000.000
- Joint Stock Commercial Bank for Investment and Development of Vietnam - North Hanoi Branch	180.000.000	-	-	180.000.000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ba Dinh Branch	32.280.000.000	-	4.600.000.000	36.880.000.000
Total	125.006.549.997	172.931.074.318	177.531.074.318	136.634.272.366

21. Owner's equity**a) Equity Fluctuation Reconciliation Table**

See attached appendix 01 for details.

b) Details of owner's capital contribution

	30/06/2026	01/01/2026
- State capital contribution (Ministry of Construction)	235.552.000.000	235.552.000.000
- Capital contributions of other shareholders	2.948.000.000	2.948.000.000
Total	238.500.000.000	238.500.000.000

c) Capital transactions with owners and dividend distribution

	Year 2026	Year 2025
+ Owner's equity		
- Beginning capital contribution	238.500.000.000	238.500.000.000
- Capital increase during the period	-	-
- Capital contribution decreased during the period	-	-
- Ending capital	238.500.000.000	238.500.000.000
+ Dividends, distributed profits	-	-

d) Shares

	30/06/2026	01/01/2026
Number of shares registered for issuance	23.850.000	23.850.000
Number of shares sold to the public	23.850.000	23.850.000
- Common stock	23.850.000	23.850.000
Number of shares bought back	-	-
Number of shares outstanding	23.850.000	23.850.000
- Common stock	23.850.000	23.850.000

Par value of outstanding shares is VND 10,000 /share

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

	Unit: VND	
	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
1. Net revenue from sales and services		
a) Revenue		
- Construction revenue	91.927.075.612	39.453.280.910
- Service business revenue	37.651.004.990	35.210.886.381
- Revenue from sales of goods and materials	20.628.548.773	56.205.744.198
- Other revenue	715.576.506	341.445.446
Total	150.922.205.881	131.211.356.935
b) Revenue deductions	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Returned goods	80.953.601	-

Total	80.953.601	-
c) Net revenue	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Construction revenue	91.927.075.612	39.453.280.910
- Service business revenue	37.651.004.990	35.210.886.381
- Revenue from sales of goods and materials	20.547.595.172	56.205.744.198
- Other revenue	715.576.506	341.445.446
Total	150.841.252.280	131.211.356.935
2. Cost of goods sold	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Cost of construction activities	83.368.655.123	32.620.848.523
- Cost of service and other business	16.045.910.163	11.226.362.303
- Cost of goods sold	18.549.324.497	57.168.519.449
- Provision for inventory write-down	55.240.067	85.067.436
Total	118.019.129.850	101.100.797.711
3. Gain/Loss on sale and disposal of investment property	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
a) Doanh thu	-	-
- Costs of sale and disposal of investment	-	-
Gain/(loss) on sale and disposal of investment properties	-	-
4. Financial income	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Interest on deposits and loans	173.380.053	112.885.149
- Dividends, profits shared	-	237.878.000
- Profit from sale of investments	-	2.078.151.738
- Exchange rate differential profit	-	-
Total	173.380.053	2.428.914.887
5. Financial expenses	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Interest expense	4.202.696.998	4.991.640.154
- Interest on late payment	-	-
- Exchange rate difference loss	-	-
- Reversal of provisions for losses on financial investments	-	-
- Other financial operating expenses	-	-
Total	4.202.696.998	4.991.640.154
6. Selling expenses	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Employee expenses	222.031.589	188.751.609
- Outsourcing expenses	556.343.339	637.753.871
- Other expenses	54.956.556	65.473.946
Total	833.331.484	891.979.426
7. General and administrative expenses	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Employee expenses	11.916.693.576	11.604.869.499
- Materials expenses	451.894.809	333.699.412

CONSTRUCTION MACHINERY CORPORATION - JSC

No. 125D Minh Khai Street, Bach Mai Ward, Ha Noi City

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- Office supplies expenses	916.761.896	325.377.015
- Amortization and Depreciation expenses	324.903.750	699.679.568
- Charges and fee	2.161.462.944	2.863.701.415
- Provision expenses	-	-
- Outsourcing expenses	1.392.714.644	878.079.663
- Other cash expense	1.612.382.480	2.765.807.305
Total	18.776.814.099	19.471.213.877
8. Other income	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Income from liquidation of fixed assets	-	-
- Refund of construction costs in advance	999.545.580	322.052.269
- Exemption from late payment of land rent	-	-
- Income from liquidation of fixed assets and construction works	-	-
- Other income	899.819.515	549.352.187
Total	1.899.365.095	871.404.456
9. Other expenses	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Late payment of taxes and insurance	1.779.189.162	2.704.523.917
- Residual value of liquidated fixed assets	-	-
- Debt settlement	-	-
- Cost of liquidation of fixed assets	-	-
- Other expenses	2.112.894.492	462.589.466
Total	3.892.083.654	3.167.113.383
10. Production and business expenses by factors	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Cost of raw materials	73.785.388.728	47.856.562.263
- Labor costs	29.850.336.589	28.269.629.426
- Fixed asset depreciation costs	4.893.490.703	5.781.603.407
- Cost/(Reversal) provision cost	-	-
- Outsourcing service costs	11.572.443.685	9.924.031.898
- Other expenses in cash	8.015.526.764	11.405.753.958
Total	128.117.186.469	103.237.580.952
11. Current corporate income tax expense	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Current corporate income tax expense	1.282.274.992	382.020.340
Total	1.282.274.992	382.020.340
12. Basic earnings per share	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Profit after corporate income tax	5.907.666.351	4.506.911.387
- Minority shareholder interests	1.356.635.190	848.342.908
- Adjustments (i)		
+ Adjustments to increase		
+ Adjustments for reduction		
- Loss attributable to common stockholders of the parent company của Công ty mẹ	4.551.031.161	3.658.568.479
- Average common shares outstanding during the period	23.850.000	23.850.000
- Basic earnings per share	191	153

VII. OTHER INFORMATION

1. Comparison information

Comparative figures on the consolidated financial statements of corporation for the year ended 31 December 2025 which are audited by CPA VIETNAM Auditing Company Limited – A Member of INPACT.

Preparer



Kieu Thi Nguyet Nga

Chief Accountant



Nguyen Ngoc Hai



Hanoi, July 29, 2026

General Director

Đào Đức Thọ

Appendix 01: Equity fluctuation comparison table

Unit: VND

Target	Owner's equity	Asset revaluation difference	Development Investment Fund	Other equity funds	Undistributed profit after tax	Non-controlling interest	Total
Last year's opening balance	238.500.000.000	(6.603.261.351)	7.255.895.251	2.940.607.322	(286.136.930.351)	2.888.800.425	(41.154.888.704)
Capital increase in previous year	-	-	8.417.250	-	12.885.010.689	1.715.773.939	14.609.201.878
- Profit distribution	-	-	-	-	-	-	-
- Other increases	-	-	8.417.250	-	12.885.010.689	1.715.773.939	14.609.201.878
Capital reduction in previous year	-	-	-	-	34.299.229	31.126.659	65.425.888
- Loss in previous year	-	-	-	-	-	-	-
- Profit distribution	-	-	-	-	-	-	-
- Other discounts	-	-	-	-	34.299.229	31.126.659	65.425.888
Last year ending balance	238.500.000.000	(6.603.261.351)	7.264.312.501	2.940.607.322	(273.286.218.891)	4.573.447.705	(26.611.112.714)
Capital increase during the period	-	-	80.275.293	-	4.551.031.161	1.356.635.190	5.987.941.644
- Profit this year	-	-	-	-	4.551.031.161	1.356.635.190	5.907.666.351
- Profit distribution	-	-	-	-	-	-	-
- Other increases	-	-	80.275.293	-	-	-	80.275.293
Capital reduction during the period	-	-	-	-	239.837.367	(104.426.772)	135.410.595
- Loss in period	-	-	-	-	-	-	-
- Profit distribution	-	-	-	-	-	-	-
- Other discounts	-	-	-	-	239.837.367	(104.426.772)	135.410.595
Closing balance	238.500.000.000	(6.603.261.351)	7.344.587.794	2.940.607.322	(268.495.350.363)	5.825.656.123	(20.487.760.475)