

No: 257/COMA-TCKH

Hanoi, 29 July 2026

Re: Explanation of the change of 10% or more in profit after corporate income tax in the Q2 2026 Financial Statements compared.

To: Hanoi Stock Exchange

Construction Machinery Corporation - Joint Stock Company (the Corporation) hereby explains the change of 10% or more in profit after corporate income tax in the Q2 2026 Income Statement compared with Q2 2025, as follows:

Report type	Item	Reporting period		Variance	Rate (%)
		Q2/2026	Q2/2025		
Financial Statements	Profit after corporate income tax	1.701.432.915	1.657.848.886	43.584.029	2,63%
Consol. FS	Profit after corporate income tax	2.832.520.778	2.364.080.351	468.440.427	19,81%

- Profit after corporate income tax in the Financial Statements was VND 1.701.432.915, up VND 43 million, or 2,63%, year on year. The increase resulted from measures taken in Q2 to increase revenue and reduce costs, enabling the Corporation to remain profitable.

- Profit after corporate income tax in the Consolidated Financial Statements was VND 2.832.520.778, up VND 468 million, or 19,81%, year on year, mainly due to:

+ In Q2 2026, profits generated by the Parent Company and five subsidiaries offset the loss of the remaining subsidiary, Rural Development Production, Import-Export and Services One Member Limited Liability Company, a wholly owned subsidiary.

+ The year-on-year change of 10% or more was attributable to:

Net revenue increased by VND 1,9 billion, or 2,81%, due to projects carried forward from the previous year and new contracts signed in 2026.

Other income increased by VND 556 million, or 73,7%.

Financial expenses, general and administrative expenses, and other expenses decreased by VND 2,2 billion, or 14,84%, due to cost controls, enhanced collection of receivables, and effective funding allocation for State Budget payments.

Accordingly, the Corporation respectfully submits this explanation to the Hanoi Stock Exchange.

Yours faithfully, 

Recipients:

- As above;
- Board of Directors (for reporting);
- Supervisory Board;
- Corporate Governance;
- Filed at: Office, Finance & Planning Dept 



GENERAL DIRECTOR

Đào Đức Thọ