

CONSTRUCTION MACHINERY CORPORATION
- JOINT STOCK COMPANY
REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
For the period ended 30 June 2026

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of the Construction Machinery Corporation – Joint Stock Company presents this report together with the Company's reviewed interim consolidated financial statements for the period ended 30 June 2026.

THE CORPORATION

The Construction Machinery Corporation – Joint Stock Company ("Corporation") was established under Decision No. 993/BXD-TCLD dated 20/11/1995, by the Ministry of Construction, based on the reorganization of units from the Mechanical Construction Enterprises Union under the Ministry of Construction. According to Decision No. 94/TĐSD-HĐQT dated 30/06/2010, by the Board of Directors of Song Da Group, the Corporation transitioned to a One-Member Limited Liability Company model. Under Decision No. 915/QĐ-BXD dated 18/10/2012, by the Minister of Construction, the rights and obligations of the state ownership capital at the Corporation were transferred from Song Da Group to the Ministry of Construction.

Construction Machinery Corporation – JSC, formerly a one-member limited liability company, operated under Business Registration Certificate No. 0100106553, first issued by the Hanoi Department of Planning and Investment on 29 November 2010.

The Corporation carried out equitization and converted its legal form to a joint stock company pursuant to Decision No. 2368/QĐ-TTg dated 23 December 2015 of the Prime Minister approving the equitization plan and the conversion of the parent company – Mechanical Construction Corporation into a joint stock company, and Decision No. 863/QĐ-BXD dated 1 September 2016 on the adjustment of the size and structure of charter capital under the equitization plan.

Construction Machinery Corporation – JSC operates under Business Registration Certificate No. 0100106553, with the 5th amendment issued by the Hanoi Department of Planning and Investment on 8 November 2016 regarding the conversion from a one-member limited liability company into a joint stock company, and the latest 7th amendment dated 28 March 2023 regarding changes to the legal representative's information.

The charter capital of the Corporation according to the Business Registration Certificate, updated for the 7th time on 28/03/2023, is VND 238,500,000,000 (*In words: Two hundred thirty-eight billion, five hundred million Vietnamese Dong*).

The Corporation's shares are currently traded on the UpCOM stock exchange under the stock code TCK.

The registered office address of the Corporation is: 125D Minh Khai Street, Bach Mai Ward, Hanoi City, Vietnam.

BOARDS OF MANAGEMENT, SUPERVISORS AND GENERAL DIRECTORS

Members of Boards of Management, Supervisors and General Directors who held the Corporation during the period and at the date of this report are as follows:

Board of Management

Mr. Trinh Nam Hai	Chairman
Mr. Dao Duc Tho	Member
Mrs. Nguyen Thi Tuyet Nhung	Member (Dismissed from 30/6/2026)
Mr. Vu Xuan Thang	Member
Mr. Le The Thuy	Member

Board of Supervisors

Mr. Nguyen Van Son	Head of the Board
Mrs. Dinh Thi Huong	Member
Mrs. Vu Thi Thuy	Member

Board of General Directors

Mr. Dao Duc Tho	General Director
Mr. Vu Xuan Thang	Deputy General Director
Mr. Le The Thuy	Deputy General Director
Mr. Nguyen Huong Duong	Deputy General Director

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

SUBSEQUENT EVENTS

According to the Board of General Directors, in all material respects, there have been no other significant events occurring after the balance sheet date, affecting the financial position and operation of the Corporation which would require adjustments to or disclosures to be made in the reviewed interim consolidated financial statements for the period ended 30 June 2026.

AUDITORS

The Corporation's interim consolidated financial statements for the period ended 30 June 2026 have been reviewed by CPA VIETNAM Auditing Company limited - A Member Firm of INPACT.

RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS

The Corporation's Board of General Directors is responsible for preparing the interim consolidated financial statements, which give a true and fair view of the financial position of the Corporation as at 30/06/2026 as well as of its income and interim consolidated cash flows statements for the year then ended, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of interim consolidated financial statements. In preparing these interim consolidated financial statements, the Board of General Directors is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Corporation are followed or not, and all the material differences from these standards are disclosed and explained in the Interim Consolidated Financial Statements;
- Design and implement effectively the internal control system in order to ensure that the preparation and presentation of the Interim Consolidated Financial Statements are free from material misstatements due to frauds or errors;
- Prepare the Interim Consolidated Financial Statements of the Corporation on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the interim consolidated financial position of the Corporation and to ensure that the interim consolidated financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the interim consolidated financial statements. The Board of General Directors is also responsible for safeguarding the assets of the Corporation and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of General Directors confirms that the Corporation has complied with the above requirements in preparing the interim consolidated financial statements.

For and on behalf of the Board of General Directors,


Dao Duc Tho
General Director

Hanoi, 25th August 2026

TỔNG
CÔNG TY
CƠ KHÍ
XÂY DỰNG
- CTCP

Digitally signed by
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XÂY DỰNG - CTCP
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REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders**
 Boards of Management, Supervisors and General Directors
 Construction Machinery Corporation – Joint Stock Company

We have reviewed the accompanying interim consolidated financial statements of Construction Machinery Corporation – Joint Stock Company prepared on 25/08/2026, as set out on pages 07 to page 52, including the Interim Consolidated Statement of Financial position, the Interim Consolidated Income Statement, and Interim Consolidated Cash Flows Statement for the period ended 30/06/2026, and Notes to the Interim Consolidated Financial Statements.

Responsibility of the Board of Directors

The Board of General Directors is responsible for the true and fair preparation and presentation of these interim financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Accounting System and the statutory requirements relevant to the preparation and presentation of the interim consolidated financial statements, and for the internal control as the Board of General Directors determines is necessary to enable the preparation of interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the interim consolidated financial statements based on our review. We have conducted our review engagement in accordance with the Vietnamese Standard on Review Engagements No. 2410 - Review of Interim consolidated financial information performed by the Corporation's independent auditors.

A review of interim consolidated financial information consists primarily of making inquiries, primarily of persons responsible for financial and accounting matters, applying analytical procedures, and performing other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified audit conclusion

As at 30 June 2026, the Corporation had not assessed the need to recognize an allowance for doubtful debts for overdue receivables with a gross carrying amount of VND 12.68 billion (as at 31 December 2025: VND 12.6 billion). Based on the documents provided by the Corporation, we were unable to estimate the amount of allowance for doubtful debts, if any, that should be recognized. Accordingly, we were unable to determine whether any adjustment to these amounts was necessary.

As at 30 June 2026, the Corporation's subsidiaries had not yet conducted physical inventories or assessed the net realizable value of inventories amounting to VND 14.26 billion, comprising VND 10.66 billion at Construction Machinery and Water Electric Machine Installing Joint Stock Company, VND 1.8 billion at Minh Khai Lock Joint Stock Company, VND 0.6 billion at Thai Binh Mechanical and Construction Installation Joint Stock Company, and VND 1.2 billion at Ha Bac No. 2 Mechanical Construction Joint Stock Company (as at 31 December 2025: VND 14.18 billion). Through alternative review procedures, we were also unable to determine the existence of these balances and the related provision for decline in value of inventories as at 30 June 2026 and 31 December 2025, or assess their impact on the relevant items in the interim consolidated financial statements.

We are unable to obtain sufficient appropriate audit evidence regarding the receivable balances of the Corporation and its subsidiaries as at 30/06/2026 amounting to VND 57.1 billion (VND 57.07 billion as at 31/12/2025), and the payable balances as at 30/06/2026 amounting to VND 42.7 billion (VND 42.67 billion as at 31/12/2025). In addition, the Corporation and its subsidiaries - including Construction Machinery and Water Electric Machine Installing Joint Stock Company and Minh Khai Lock Joint Stock Company - have not been resolved the asset shortages amounting to VND 2 billion as at 30/06/2026 and 31/12/2025. Therefore, we cannot determine whether these amounts need to be adjusted.

As presented in Note 5.8 to the interim consolidated financial statements, as at 30 June 2026, the Corporation's subsidiary, Ha Bac No. 2 Mechanical Construction Joint Stock Company, had recognized late payment of taxes, tax arrears and administrative penalties incurred over several years as long-term prepaid expenses and had not charged them to expenses for the period, amounting to VND 8.97 billion. Had these amounts been accounted for in accordance with the applicable accounting regulations, "Long-term prepaid expenses" and "Undistributed profit after tax" in the Corporation's statement of financial position as at 30 June 2026 would have decreased, while "Other expenses" in the interim consolidated statement of profit or loss would have increased and "Profit before tax" would have decreased correspondingly by VND 8.97 billion.

As presented in Note 5.16 to the interim consolidated financial statements, the Corporation's subsidiary, Rural Development Production, Import-Export and Services One Member Company Limited, received notices from the Ho Chi Minh City Tax Department regarding land use fees for the "Decoimex Expanded Residential Area Project in Wards 6 and 9, Vung Tau City (now Tam Thang Ward, Ho Chi Minh City)". According to the notices, land use fees payable as at 30 June 2026 amounted to VND 132.91 billion, together with late payment interest of VND 140.1 billion. The Company has not accepted the amounts assessed by the local tax authority because the tax authority calculated the land use fees based on the entire area, including public-use areas. The Company has submitted written correspondence to the tax authority but has not yet received a response. Accordingly, the amounts presented in the interim consolidated financial statements for the period ended 30 June 2026 may be subject to change depending on the final decision of the tax authority. Based on the documents provided by the Company, we were unable to determine whether any adjustments to these amounts were necessary. We were also unable to determine the accuracy of inventories, property, plant and equipment, short-term trade receivables, short-term advances to suppliers, other short-term receivables and short-term advances from customers as at 30 June 2026.

Qualified Conclusion

Based on our review, except for the effects of the matters described in the "Basis for Qualified Conclusion" section, nothing has come to our attention that causes us to believe that the Corporation's Interim Consolidated Financial Statements, attached hereto, do not present fairly, in all material respects, the consolidated financial position of the Corporation as of 30/06/2026, and the results of its interim consolidated operations and cash flows for the period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and applicable legal regulations on the preparation and presentation of interim consolidated financial statements.

Emphasized matters

As presented in Note 4 to the Interim Consolidated Financial Statements, as at 30/06/2026, the Corporation's current liabilities exceeded its current assets by VND 217.62 billion. For the interim period then ended, the Corporation incurred an accumulated loss of VND 268.85 billion, resulting in a shareholders' equity deficit of VND 20.76 billion. The Corporation's ability to continue as a going concern depends on the recoverability of receivables, the extension of borrowings and payables from commercial banks and suppliers, and the future profitability of its operations. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Corporation's ability to continue as a going concern.

For the accounting period ended on 30/06/2026, some subsidiaries-Construction and Electrical Mechanical Joint Stock Company, Minh Khai Lock Joint Stock Company, and Rural Development Production - Import-Export Services One-Member Limited Liability Company - have received decisions from the Hanoi Tax Department and local tax authorities regarding the enforcement of measures, including the suspension of the use of invoices. As of the issuance of this report, this enforcement is still being carried out.

As presented in Note 4 - Notes to the Interim Consolidated Financial Statements, the Corporation officially transitioned to operate under a Joint Stock Company model on November 8, 2016. As of the date of issuance of this review report, the handover of the State capital held by the Corporation at the time of the official transition to a Joint Stock Company has not been completed. Therefore, the interim consolidated financial statements do not include adjustments related to the finalization of the equitization process by the competent State authorities (if any).

Our qualified conclusion is not modified in respect of these matters.



Vu Ngoc An

Deputy General Director

Certificate of registration of auditing practice: No. 0496-2023-137-1

Authorised paper No. 01/2026/UQ-CPA VIETNAM dated 02/01/2026 of Chairman

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED

A member firm of INPACT

Hanoi, August 25, 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

			30/6/2026	01/01/2026
ASSETS			VND	(Re-stated) VND
	Code	Note		
A -	100		572,237,733,907	624,657,791,385
CURRENT ASSETS (100=110+120+130+140+160)				
I.	110	5.1	14,352,832,196	19,614,465,838
1.	111		11,090,031,679	17,901,665,321
2.	112		3,262,800,517	1,712,800,517
II.	120		2,652,253,623	2,934,942,336
3.	123	5.2.a	2,652,253,623	2,934,942,336
III.	130		212,756,276,217	258,954,898,905
1.	131	5.3	200,111,064,116	212,493,257,907
2.	132	5.4	30,267,656,367	40,174,969,520
5.	135	5.5	153,024,281,414	176,936,931,115
6.	136	5.6	(172,713,569,474)	(172,717,103,431)
7.	137		2,066,843,794	2,066,843,794
IV.	140	5.7	331,984,499,509	324,630,527,462
1.	141		332,519,953,516	325,165,981,469
2	149		(535,454,007)	(535,454,007)
VI.	160		10,491,872,362	18,522,956,844
1.	161	5.8	858,706,824	6,689,904,964
2.	162		7,089,010,237	9,288,626,526
3.	163	5.15	2,544,155,301	2,544,425,354
B -	200		245,393,526,251	245,525,303,146
LONG-TERM ASSETS (200=220+240+250+260+270)				
II.	220		217,945,171,056	220,255,999,911
1.	221	5.9	195,065,045,275	197,354,474,210
-	222		413,499,289,224	410,685,458,559
-	223		(218,434,243,949)	(213,330,984,349)
3.	227	5.10	22,880,125,781	22,901,525,701
-	228		28,827,587,580	28,827,587,580
-	229		(5,947,461,799)	(5,926,061,879)
IV.	240	5.11	500,857,746	500,857,746
1.	241		1,743,917,180	1,743,917,180
2.	242		(1,243,059,434)	(1,243,059,434)
V.	250	5.12	2,904,247,182	3,297,011,280
1.	251		2,598,766,083	2,598,766,083
2.	252		305,481,099	698,245,197
VI.	260	5.2.b	3,740,918,187	3,740,918,187
2.	262		1,886,898,887	1,886,898,887
3.	263		2,965,047,311	2,965,047,311
4.	264		(1,111,028,011)	(1,111,028,011)
VI.	270		20,302,332,080	17,730,516,022
1.	271	5.8	20,302,332,080	17,730,516,022
TOTAL ASSETS (280 = 100+200)			817,631,260,158	870,183,094,531

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)
 As at June 30, 2026

LIABILITIES AND OWNERS' EQUITY	Code	Note	30/6/2026	01/01/2026
			VND	(Re-stated) VND
C- LIABILITIES (300=310+330)	300		838,392,964,161	896,794,207,245
I. Short-term liabilities	310		789,854,903,814	843,505,048,961
1. Short-term trade payables	311	5.13	82,347,602,598	93,830,657,516
2. Short-term prepayments from customers	312	5.14	180,817,582,990	175,057,233,171
4. Short-term Taxes and other payables to State budget	314	5.15	97,468,643,495	98,643,548,502
5. Payables to employees	315		4,032,171,621	9,299,804,395
6. Short-term accrued expenses	316	5.16	162,776,879,851	175,357,588,675
9. Short-term deferred revenues	319		8,019,231,861	15,955,877,755
10. Other short-term payments	320	5.17	163,729,388,789	178,111,507,609
11. Short-term borrowings and finance lease liabilities	321	5.18	89,966,549,997	96,554,272,366
12. Short-term provisions	322		533,302,459	547,458,459
13. Bonus and welfare fund	323		163,550,153	147,100,513
II. Long-term liabilities	330		48,538,060,347	53,289,158,284
7. Long-term deferred revenues	337		813,167,108	900,000,045
8. Other long-term payables	338	5.17	10,797,569,488	10,421,834,488
9. Long-term borrowings and finance lease liabilities	339	5.18	35,040,000,000	40,080,000,000
12. Deferred income tax payables	342		1,887,323,751	1,887,323,751
D- OWNERS' EQUITY	400	5.19	(20,761,704,003)	(26,611,112,714)
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
4. Other capital	414		2,940,607,322	2,940,607,322
6. Differences upon asset revaluation	416		(6,603,261,351)	(6,603,261,351)
8. Development and investment funds	418		7,344,587,793	7,264,312,501
10. Development and investment funds	420		(268,845,395,730)	(273,286,218,891)
- Undistributed profit after tax brought forward	420a		(273,396,426,891)	(286,171,229,580)
- Undistributed profit after tax for the current period	420b		4,551,031,161	12,885,010,689
11. Non-controlling interests			5,901,757,963	4,573,447,705
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	440		817,631,260,158	870,183,094,531

Preparer



Kieu Thi Nguyet Nga

Chief Accountant



Nguyen Ngoc Hai

Hanoi, August 25, 2026

General Director



Đào Đức Thọ

INTERIM CONSOLIDATED INCOME STATEMENT
 For the period ended June 30, 2026

ITEMS	Code	Note	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
1. Revenues from sales and services rendered	01	6.1	150,922,205,881	131,211,356,935
2. Revenue deductions	02	6.2	80,953,601	-
3. Net revenues from sales and services rendered (10 = 01-02)	10		150,841,252,280	131,211,356,935
4. Cost of goods	11	6.3	118,019,129,850	101,100,797,711
5. Gross revenues from sales and services rendered (20 = 10-11)	20		32,822,122,430	30,110,559,224
7. Financial income	22	6.4	173,380,053	2,428,914,887
8. Financial expenses	23	6.5	4,074,720,285	4,991,640,154
<i>In which: interest expenses</i>	24		4,074,720,285	4,991,640,154
9. Selling expenses	25	6.6	833,331,484	891,979,426
10. General administrative expenses	26	6.6	18,904,790,812	19,471,213,877
11. Profit/loss of associates and joint ventures	27		-	-
12. Net profits from operating activities {30=20+21+(22-23)-(25+26)+27}	30		9,182,659,902	7,184,640,654
13. Other income	31	6.7	1,899,365,095	871,404,456
14. Other expenses	32	6.7	3,892,083,654	3,167,113,383
15. Other profits (40 = 31-32)	40	6.7	(1,992,718,559)	(2,295,708,927)
16. Total net profit before tax (50 = 30+40)	50		7,189,941,343	4,888,931,727
17. Current corporate income tax expenses	51	6.8	1,282,274,992	382,020,340
18. Deferred corporate income tax expenses	52		-	-
19. Profits after corporate income tax (60 = 50-51-52)	60		5,907,666,351	4,506,911,387
20. Profit after tax attributable to owners of the parent	61		4,551,031,161	3,658,568,479
21. Profit after tax attributable to non-controlling interests	62		1,356,635,190	848,342,908
22. Basic earnings per share	70	6.9	190.8	152.8

Hanoi, August 25, 2026

Preparer

Chief Accountant

General Director



Kieu Thi Nguyen Nga



Nguyen Ngoc Hai



Dao Duc Tho

INTERIM CONSOLIDATED CASH FLOW STATEMENT
(Indirect method)

For the period ended June 30, 2026

ITEMS	Code	Note	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
I. Net cash flows from operating activities				
1. Profit before tax	01		7,189,941,343	4,888,931,727
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		5,124,659,520	5,781,603,407
- Provisions	03		(3,533,957)	(13,614,000)
- Gains (losses) on investing activities	05		(71,445,205)	(2,428,914,887)
- Interest expenses	06		4,074,720,285	4,991,640,154
3. Operating profit before changes in working capital	08		16,314,341,986	13,219,646,401
- Increase (decrease) in receivables	09		48,684,731,700	35,678,936,828
- Increase (decrease) in inventories	10		(7,353,972,047)	3,013,641,465
- Increase (decrease) in payables	11		(47,167,025,656)	(32,252,573,869)
- (Increase) decrease deferred expenses	12		3,259,382,082	(18,787,419,802)
- Interest paid	14		(2,291,938,601)	(4,171,602,003)
- Corporate income tax paid	15		(2,295,237,277)	(1,229,140,813)
- Other expenditures on operating activities	17		(41,808,000)	(28,873,341)
Net cash flows from operating activities	20		9,108,474,187	(4,557,385,134)
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(2,813,830,665)	(595,684,783)
3. Expenditures on loans and purchase of debt instruments from other entities	23		-	(36,483,209)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		-	50,000,000
6. Proceeds from equity investment in other entities	26		-	12,316,373,663
7. Proceeds from interests, dividends and distributed profits	27		71,445,205	350,763,149
Net cash flows from investing activities	30		(2,742,385,460)	12,084,968,820
III. Cash flows from financing activities				
3. Proceeds from borrowings	33		45,064,241,147	64,990,548,007
4. Repayment of principal	34		(56,691,963,516)	(68,395,446,966)
Net cash flows from financing activities	40		(11,627,722,369)	(3,404,898,959)
Net cash flows during the period (50 = 20+30+40)	50		(5,261,633,642)	4,122,684,727
Cash and cash equivalents at beginning of period	60	5.1	19,614,465,838	9,995,041,321
Cash and cash equivalents at end of period (70 = 50+60+61)	70	5.1	14,352,832,196	14,117,726,048

Preparer

Kieu Thi Nguyen Nga

Chief Accountant

Nguyen Ngoc Hai

Hanoi, August 25, 2026

General Director



Dao Duc Tho

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)For the period ended 30th June 2026**1. CORPORATION INFORMATION****1.1 Structure of ownership**

The Construction Machinery Corporation – Joint Stock Company (“the Corporation”) was established under Decision No. 993/BXD-TCLD dated 20/11/1995, by the Ministry of Construction, based on the reorganization of units from the Mechanical Construction Enterprises Union under the Ministry of Construction. According to Decision No. 94/TĐSD-HĐQT dated 30/06/2010, by the Board of Directors of Song Da Group, the Corporation transitioned to a One-Member Limited Liability Company model. Under Decision No. 915/QĐ-BXD dated 18/10/2012, by the Minister of Construction, the rights and obligations of the state ownership capital at the Corporation were transferred from Song Da Group to the Ministry of Construction.

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The Corporation's shares are currently traded on the UpCOM stock exchange under the stock code TCK.

The registered office address of the Corporation is: 125D Minh Khai Street, Bach Mai Ward, Hanoi City, Vietnam.

1.2 Operating industries and principal activities

- Manufacturing of metal containers, tanks and storage tools;
- Forging, stamping, pressing and rolling of metals, metal powder metallurgy;
- Manufacturing of metal components;
- Mechanical processing, metal treatment and coating;
- Real estate business;
- Vocational education;
- Services for sending workers abroad for employment; training, retraining and enhancing technical skills for mechanical and construction workers;
- Hospitality, restaurant and tourism services (excluding bar, karaoke rooms, and nightclubs);
- Real estate and office space rental services;
- Design verification, bidding consulting, and design and construction work, supply of materials and equipment, project management.
- Supervision of construction works for road infrastructure, specializing in construction and finishing supervision;

CONSTRUCTION MACHINERY CORPORATION**- JOINT STOCK COMPANY**125D Minh Khai, Bach Mai Ward,
Hanoi, Vietnam

Form B09a - DN/HN

Issued under Circular No. 43/2026/TT- BTC

April 20, 2026 of the Ministry of Finance

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)For the period ended 30th June 2026**1.5 The Corporation structure**

As at 30/06/2026, the Corporation had subsidiaries and associates as follows:

Subsidiaries	Address	Main activities	Capital contribution ratio	Voting rights
Investments in Subsidiaries				
Ha Bac Construction Mechanical Joint Stock Company No.2 (COMA 2)	Bac Ninh	Construction of other civil engineering works	51.38%	51.38%
Thai Binh Mechanical and Construction Joint Stock Company (COMA 16)	Hung Yen	Manufacture of agricultural and forestry machinery Manufacture of other fabricated metal products	53.61%	53.61%
Minh Khai Lock Joint Stock Company (COMA 8)	Ha Noi	(locks, hardware, steel structures and other mechanical accessories)	67.47%	67.47%
Construction Machinery and Water Electric Machine Installing Joint Stock Company (COMAEL)	Ha Noi	Construction of other civil engineering works	51.54%	51.54%
Construction and Trading of Materials and Equipment One Member Limited Liability Company No.27 (COMA 27)	Ha Noi	Construction of residential buildings	100.00%	100.00%
The Import-Export Manufactured Service and Countryside Development Company Limited	Ho Chi Minh	Construction of other civil engineering works	100.00%	100.00%
Investment in Joint Ventures and Associates				
Song Chu Construction and Machinery Joint Stock Company (COMA 17)	Thanh Hoa	Construction of other civil engineering works	48.39%	48.39%
Zenner-Coma Water Meter Joint Venture Company Limited (ZENNER - COMA ,jvc)	Ha Noi	Manufacture of clocks and watches	31.00%	31.00%

The dependent units as at 30/06/2026 include:

Entity name	Address
COMA 1 – Branch of Construction Machinery Corporation – Joint Stock Company (*)	Residential Group 4, Xuan Phuong Ward, Hanoi City
COMA 15 – Branch of Construction Machinery Corporation – Joint Stock Company	9th Floor, COMA Building, 125D Minh Khai Street, Bach Mai Ward, Hanoi City
Import-Export Center – Branch of Construction Machinery Corporation – Joint Stock Company (**)	13th Floor, COMA Building, 125D Minh Khai Street, Bach Mai Ward, Hanoi City
Quang Minh Mechanical Plant – Branch of Construction Machinery Corporation – Joint Stock Company	Lot 4, Quang Minh Industrial Zone, Quang Minh Commune, Hanoi City

(*) According to Resolution No. 46/NQ-BOD dated 22 August 2022 of the Board of Management of Construction Machinery Corporation – Joint Stock Company, the termination of operations of COMA1 – a Branch of the Corporation – was approved. As at the issuance date of this report, Coma 1 has ceased operations and has received a notice of revocation of its business registration certificate from the Hanoi Tax Department.

(**) According to Decision No. 10/QD-BOD dated 08 April 2024 of the Board of Management of Construction Machinery Corporation – Joint Stock Company, the termination of operations of the Import-Export Center – a Branch of the Corporation – was approved. As at the issuance date of this report, the Import-Export Center has ceased operations but has not yet completed the procedures for closing its tax code.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

1.6 Number of employees at the end of the period

The total number of the Corporation's employees as at 30/06/2026 is 335 employees (as at 31/12/2025 is 334 employees).

1.7 Statement of information comparability on the Interim Consolidated Financial Statements

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Corporate Accounting Regime, which replaces the Corporate Accounting Regime promulgated under Circular No. 200/2014/TT-BTC dated 22/12/2014 and Circular No. 53/2016/TT-BTC dated 21/3/2016 issued by the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 01/01/2026.

On 20/4/2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22/12/2014 providing guidance on the preparation and presentation of interim consolidated financial statements. Circular No. 43/2026/TT-BTC takes effect from the date of issuance and applies to the preparation and presentation of consolidated financial statements for financial years beginning on or after 01/01/2026.

The Corporation has applied the Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC since 01/01/2026. In cases where the application of this Circular results in changes in the presentation of the consolidated financial statements, the Corporation will restate or reclassify the comparative figures in accordance with the applicable regulations. Accordingly, the accounting information and figures presented in the interim consolidated financial statements are comparable as they have been calculated and presented consistently.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

2.1 Fiscal year

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

The interim consolidated financial statements are prepared for the accounting period ending as at 30/06/2026.

2.2 Accounting currency

The accompanying interim consolidated financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

3.1 Accounting System

The Corporation applies the Vietnamese Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27/10/2025 issued by the Minister of Finance.

3.2 Statements for the compliance with Accounting Standards and System

The Board of General Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Interim Consolidated Financial Statements for the period ended 30/06/2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the Interim financial statements

The Corporation's Interim Consolidated Financial Statements are prepared in accordance with Circular No. 202/2014/TT-BTC dated 22/12/2014 and Circular No. 43/2026/TT-BTC dated 20/04/2026, issued by the Ministry of Finance, providing guidelines for the preparation and presentation of Interim Consolidated Financial Statements, specifically:

The Interim Consolidated Financial Statements include the Corporation's interim separate financial statements and the interim financial statements of the companies controlled by the Corporation (subsidiaries), prepared up to June 30. Control is achieved when the Corporation has the ability to control the financial policies and operations of the investee companies to derive benefits from their activities.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of preparation of the Interim financial statements (Continued)

The results of operations of subsidiaries acquired or sold during the period are presented in the Interim Consolidated Income Statement from the date of acquisition or up to the date of sale of the investment in the subsidiary.

If necessary, the interim consolidated financial statements of the subsidiaries are adjusted to ensure that the accounting policies applied by the Corporation and its subsidiaries are consistent.

All transactions and balances between the companies within the same Corporation are eliminated when preparing the Interim Consolidated Financial Statements.

Non-controlling interests include the amount of non-controlling interests at the date of the initial business combination and the non-controlling interest's share in changes in total equity as of the date of the business combination from the date of the business combination. Loss incurred at a Subsidiary must be distributed proportionally to the share of the non-controlling shareholder, even if such loss is greater than the non-controlling shareholder's share of the subsidiary's net assets.

The Interim Consolidated Financial Statements for the accounting period ended on 30/06/2026, are interim consolidated based on the interim consolidated financial statements for the period ended on 30/06/2026, of the Corporation, Construction Machinery Corporation – Joint Stock Company and its subsidiaries.

The accompanying interim consolidated financial statements are not intended to present the interim financial position, results of operations or cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

Equitization finalization

The Corporation officially transitioned to a Joint Stock Company model on 08/11/2016. The Interim Consolidated Financial Statements of the Corporation for the period ended 30/06/2026, 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 its official transition to a Joint Stock Company.

Going concern assumption

As at 30 June 2026, the Corporation's current liabilities exceeded its current assets by VND 217.62 billion. For the interim period then ended, the Corporation incurred an accumulated loss of VND 268.85 billion, resulting in a shareholders' equity deficit of VND 20.76 billion. The Corporation's ability to continue as a going concern depends on the recoverability of receivables, the extension of borrowings and payables from commercial banks and suppliers, and the future profitability of its operations.

The Board of Managements and the Board of General Directors have regularly assessed and actively implemented crisis management plans to help the Corporation overcome this difficult period and continue its development. The measures that have been and are being implemented are as follows:

- The Corporation has implemented measures to reduce costs in line with the scale of its operations.
- The Corporation has actively expanded its property leasing activities, which have generated sufficient returns to support its ongoing operations and provide a foundation for the Corporation to maintain stable business operations in the coming period.

The Corporation's Board of General Directors has prudently assessed its business plan and cash flow plan, as well as its ability to recover and balance cash resources to settle liabilities and financial obligations as they fall due. The Board of Management believes that the Corporation's separate financial statements have been appropriately prepared on a going concern basis.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounting estimates

The preparation of the Interim Consolidated Financial Statements in accordance with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported figures for liabilities, assets and the presentation of contingent liabilities and assets as of the date of the Interim Consolidated Financial Statements, as well as the reported figures for revenue and expenses throughout the financial year. Actual business results may differ from these estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 3 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial investments

Held to maturity investments

Investments held to maturity comprise investments that the Corporation has the positive intention and ability to hold to maturity. Investments held to maturity include term deposits with original maturities of more than three months (including treasury bills and promissory notes), loans held to maturity for the purpose of earning periodic interest income, and other investments held to maturity.

Investments held to maturity are recognized from the acquisition date and initially measured at purchase price plus transaction costs directly attributable to the acquisition of the investments. Interest income from investments held to maturity after the acquisition date is recognized in the statement of profit or loss on an accrual basis. Interest received in advance before the Corporation acquires the investments is deducted from the cost of the investments at the acquisition date.

Allowance for impairment of investments held to maturity is recognized in accordance with prevailing accounting regulations.

Investments in associates and other investments

Investments in Associates and Joint Ventures, where the Corporation has significant influence, are presented using the cost method in the Interim Consolidated Financial Statements.

Other investments:

Be recognized using the cost method, comprising the purchase price and directly attributable acquisition costs. After initial recognition, these investments are measured at cost less any provision for impairment of investments.

Allowance for loss of investments

Provision for impairment of other investments: The provision is recognized based on the fair value of the investment at the date of provision recognition. Where the fair value cannot be reliably determined, the provision is based on the losses incurred by the investee.

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.

At the end of the period, the Corporation revalues the balances of receivables denominated in foreign currencies at the average transfer buying and selling exchange rate of the commercial bank with which the Corporation regularly transacts.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labour and general operation (if any) incurred in bringing the inventories to their present location and conditions. For Corporation operating in trading industry: Costs of inventories comprise costs of purchases and other directly relevant costs.

The cost of inventories is determined in accordance with the weighted average method (or the first in first out (FIFO) or the actual or the retail price method in the case of goods).

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution. The Corporation uses the periodic method and the inventory cost is calculated via weighted average.

The Corporation's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Corporation to bring the asset to its working condition for its intended use.

Tangible fixed assets are depreciated using straight line method over their estimated useful lives. Details are as follows:

	<u>Years</u>
Buildings, Structures	02 - 50
Machinery and Equipment	02 - 11
Transportation Vehicles	03 - 10
Office Equipment	03 - 08

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

Intangible fixed assets and Amortization

The Corporation's intangible assets comprise land use rights, computer software and other intangible assets, which are initially recognized at cost less accumulated amortization.

Historical costs of intangible fixed assets include all the expenses paid by the Corporation to bring the asset to its working condition for its intended use.

The land use right with a definite term of Sen Vang Kindergarten at No. 46 Nguyen Trung Truc, Tam Thang Ward, Ho Chi Minh City, is amortized on a straight-line basis over 50 years.

Computer software and other intangible assets are amortized on a straight-line basis and charged to the statement of profit or loss.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment properties

Investment properties include buildings, structures held by the Corporation for the purpose of earning rentals or awaiting higher price, which is stated at cost less accumulated depreciation.

The historical cost of investment property includes all expenses (cash and cash equivalents) paid by the Corporation, or the fair value of other amount exchanged to acquire the investment property by the time of purchase or construction of the investment property.

Cost related to investment property incurred after initial recognition must be recognized as Cost for Production and Business in the period, unless the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of an item of investment property beyond its originally assessed standard of performance, the expenditure is capitalized as an additional cost of investment property.

Investment property for lease is amortized on a straight-line basis over its estimated useful life as follows:

	<u>Year</u>
Buildings, Structures	07 - 10
Liquidation: Gains and losses from disposal of investment property are measured by the difference between net proceeds from disposal and the remaining amount of the investment property and are recognized as income or expense in the Interim Income Statement.	

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with the Corporation's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

Deferred expenses

Deferred expenses include actual costs that have been incurred but relate to the results of operations for multiple accounting periods. The Corporation's deferred expenses include the costs of tools and equipment and the costs of repairing fixed assets:

Tools and equipment

Tools and equipment that have been put into use are allocated to expenses using the straight-line method over a period not exceeding 36 months.

Periodic repair and maintenance expenses for fixed assets and other deferred expenses

Major repair expenses incurred in a single instance with significant amounts and other deferred expenses are allocated to expenses on a straight-line basis over a period of 6 to 36 months

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Payables

The account payables are monitored in detail by payable terms, payable parties, original currency and other factors depending on the Corporation's management requirement.

The account payables are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets from suppliers or sellers (independent of the purchaser). Trade payables also include amounts payable between the parent company and its subsidiary;
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

At the end of the accounting period, the Corporation revalues the balances of these payables denominated in foreign currencies at the average transfer buying and selling exchange rate of the commercial bank with which the Corporation regularly transacts.

Dividends and profit distribution

Dividends are recognized as liabilities when the Corporation's Board of Directors issues a dividend distribution notice and the Vietnam Securities Depository and Clearing Corporation announces the record date for dividend entitlement.

Borrowings

Borrowings include loans, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Corporation monitors loan amounts and in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

Accrued expenses

Actual expenses not yet incurred but accrued in production and business expenses for the period to ensure that the actual expenses incurred do not cause significant fluctuations in production and business expenses, in accordance with the matching principle between revenue and expenses.

The Corporation recognizes Accrued expenses as follows:

- Accrued interest expense: deducted in advance according to the contract term;
- Other expenses: deducted in advance according to the estimate dossier based on the completed work volume;

Deferred revenues

Deferred revenues comprises revenue received in advance, such as amounts received in advance from customers for the lease of assets and infrastructure over multiple accounting periods. It excludes advance payments received from buyers for which the Corporation has not yet delivered products, goods or services, and accrued revenue from leasing assets and providing services over multiple periods for which cash has not yet been collected.

Deferred revenue is recognized on a straight-line basis over the periods covered by the advance payments.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Other sources of capital are due to the supplementation from business profits, revaluation of assets and net carrying values between the fair values of the assets gifted or granted to the Corporation after deducting taxes payable (if any) related to these assets.

Profit after corporate income tax is distributed to owners/shareholders/members after setting up funds in accordance with the Corporation's Charter as well as the provisions of law and approved by the General Meeting of Shareholders/Members' Council.

Revenue and other income

The Corporation's revenue includes revenue from sales of goods, construction and installation, provision of services

Revenue from sale of goods

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- (a) The Corporation has transferred to the buyer the significant risks and reward of ownership of the goods;
- (b) The Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) The amount of revenue can be measured reliably;
- (d) It is probable that the economic benefits associated with the transaction will flow to the Corporation; and
- (e) Costs related to transactions can be determined.

Revenue from construction contract

When the outcome of a construction contract is estimated reliably:

For construction contracts stipulating that the contractor is paid according to the value of the volume performed, the revenue and expenses related to the contract are recognized in equivalent proportion to the completed work confirmed by the customer and reflected on the issued invoices.

Increases and decreases in construction volume, compensation and other revenues are recognized as revenue only when agreed with the customer.

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Corporation;
- Identify the completed work as at the balance sheet date; and
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income (Continued)

Revenue of operating lease

Revenue of operating lease is recognized on a straight-line basis over the lease term. Rental payments received in advance of many periods are recognized to revenue in accordance with the lease term.

Revenue from interest income, dividends and profits received and other income:

The revenue is recognized when the Corporation can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Includes the cost price of products, goods and services provided during the year (including depreciation expenses; repair costs;...,) recognized in accordance with revenue for the period.

Financial expenses

Finance expenses during the period comprise:

- Losses arising from financial investment activities and provision for impairment of investments in other entities, and;
- Borrowing costs: Recognized monthly based on the outstanding loan amount, applicable interest rate and actual number of days outstanding.

Current corporate income tax expense

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of a period.

- Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Corporation has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Corporation's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Basic earnings per share

The Corporation presents basic earnings per share (EPS) for ordinary shares. Basic earnings per share are calculated by dividing profit or loss attributable to ordinary shareholders (after deducting the allocation to the reward and welfare fund for the reporting period) by the weighted average number of ordinary shares outstanding during the period.

Related parties

A party is considered a related party of the Corporation in case that party is able to control the Corporation or to cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Segment reporting

A segment is a distinguishable component of the Corporation that is engaged either in providing related products or services (business segment) or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and returns that are different from those of other business segments. The Board of General Directors considers that the Corporation operates in business segments including construction, service provision, sales, processing, installation and in a single geographical segment, which is Vietnam. Segment reporting will therefore be prepared by business segment.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/6/2026	01/01/2026
	VND	VND
Cash on hand	2,976,708,205	3,090,837,156
Bank deposits (*)	8,113,323,474	14,810,828,165
Cash equivalents (**)	3,262,800,517	1,712,800,517
Total	14,352,832,196	19,614,465,838

(*) Details of bank deposits:

	30/6/2026	01/01/2026
	VND	VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam	1,418,385,563	5,651,909,583
Saigon - Hanoi Joint Stock Commercial Bank	1,016,653,295	1,966,218,817
Military Commercial Joint Stock Bank	2,368,072,167	888,997,742
Others	3,310,212,449	6,303,702,023
Total	8,113,323,474	14,810,828,165

(): Details of cash equivalents:**

	30/6/2026	01/01/2026
	VND	VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam (i)	1,200,000,000	600,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam (i)	2,050,000,000	-
Others	12,800,517	1,112,800,517
Total	3,262,800,517	1,712,800,517

(i) Term deposits with maturities ranging from 1 to 3 months at commercial banks, bearing interest ranging from 3.6%/years to 4.75%/year.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2026

5.2 Financial investments

a. Short-term financial investments

	30/06/2026 (VND)			01/01/2026 (VND)		
	Original price	Recoverable amount	Provisions	Original price (Re-stated amount)	Recoverable amount	Provisions
Short-term	2,652,253,623	2,652,253,623	-	2,934,942,336	2,934,942,336	-
<i>Held-to-maturity investments</i>	2,652,253,623	2,652,253,623	-	2,614,942,336	2,614,942,336	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam (*)	2,652,253,623	2,652,253,623	-	2,614,942,336	2,614,942,336	-
<i>Loans</i>	-	-	-	320,000,000	320,000,000	-
Construction and Machinery JSC No7 (COMA7)	-	-	-	320,000,000	320,000,000	-
Total	2,652,253,623	2,652,253,623	-	2,934,942,336	2,934,942,336	-

(*) Term deposits with a maturity of 6 months at Joint Stock Commercial Bank for Foreign Trade of Vietnam, bearing interest at 3.4%/year.

b. Investments in other entities

	Rate		30/06/2026 (VND)			01/01/2026 (VND)		
	Capital held	Voting rights	Original price	Recoverable amount	Provisions	Original price	Recoverable amount	Provisions
Investments in other entities			2,965,047,311	1,854,019,300	(1,111,028,011)	2,965,047,311	1,854,019,300	(1,111,028,011)
COMA Investment Trading Real Estate Joint Stock Company (COMARE)	5.00%	5.00%	562,478,011	-	(562,478,011)	562,478,011	-	(562,478,011)
10 Mechanical Construction JSC (COMA10)			500,000,000	500,000,000	-	500,000,000	500,000,000	-
Huong Son Hydropower Joint Stock Company	0.42%	0.42%	1,107,569,300	1,107,569,300	-	1,107,569,300	1,107,569,300	-
Hong Phong Cement Joint Stock Company			795,000,000	246,450,000	(548,550,000)	795,000,000	246,450,000	(548,550,000)
Total			2,965,047,311	1,854,019,300	(1,111,028,011)	2,965,047,311	1,854,019,300	(1,111,028,011)

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2026

5.2 Financial investments (Continued)

b. Investments in other entities (Continued)

	Ratio		31/12/2025 (VND)		01/01/2025 (VND)	
	Equity held	Voting rights	Book value	Value by Equity Method	Book value	Value by Equity Method
Investment in Joint Ventures and Associates						
ZENNER - COMA water meter Joint venture Company Limited	31.00%	31.00%	1,836,527,663	1,886,898,887	1,836,527,663	1,886,898,887
Song Chu Construction and Machinery Joint Stock Company (COMA 17) (i)	48.39%	48.39%	7,997,198,432	-	7,997,198,432	-
Total			9,833,726,095	1,886,898,887	9,833,726,095	1,886,898,887

Significant transactions between the Corporation and its associates during the period are presented in Note 7.1 to the interim consolidated financial statements.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.3 Receivables from customers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provision	Book value	Provision
Short-term	200,111,064,116	(80,474,959,711)	212,493,257,907	(80,474,959,711)
EPC Joint Venture Contractor	34,472,561,394	(34,472,561,394)	34,472,561,394	(34,472,561,394)
SINOMA - BAT				
Others	165,638,502,722	(46,002,398,317)	178,020,696,513	(46,002,398,317)
Total	200,111,064,116	(80,474,959,711)	212,493,257,907	(80,474,959,711)
<i>In which:</i>				
<i>Receivables to related parties</i>	<i>564,299,912</i>	<i>-</i>	<i>564,299,912</i>	<i>-</i>
<i>(Details in Note 7.1)</i>				

5.4 Prepayments to suppliers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provision	Book value	Provision
Short-term	30,267,656,367	(9,421,391,792)	40,174,969,520	(9,421,391,792)
Mechanical, Electrical Installation and Infrastructure Development JSC	-	-	4,101,685,856	-
COMA18 Joint Stock Company	3,482,461,246	(3,482,461,246)	3,482,461,246	(3,482,461,246)
Construction Machinery JSC (COMA26)	6,345,100,134	-	15,920,756,412	-
Others	20,440,094,987	(5,938,930,546)	16,670,066,006	(5,938,930,546)
Total	30,267,656,367	(9,421,391,792)	40,174,969,520	(9,421,391,792)
<i>In which:</i>				
<i>Prepayments to related parties</i>	<i>-</i>	<i>-</i>	<i>10,000,000</i>	<i>-</i>
<i>(Details in Note 7.1)</i>				

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.5 Other receivables

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short-term	153,024,281,414	(81,431,266,286)	176,936,931,115	(81,431,266,286)
Advance	20,711,123,156	(4,603,579,279)	19,914,299,960	(4,603,579,279)
Deposits	3,566,470,025	-	1,615,183,921	-
Others	128,746,688,233	(76,827,687,007)	155,407,447,234	-76,827,687,007
+ No. 7 Mechanical and Construction JSC (COMA7)	33,762,164,150	(33,762,164,150)	34,782,164,150	(34,782,164,150)
+ So 10 Mechanical Construction JSC (COMA 10)	33,198,042,195	(28,783,659,370)	41,882,768,212	(28,783,659,370)
+ COMA18 Joint Stock Company	20,145,227,969	-	21,145,227,969	-
+ Coma25 Construction And Trading JSC (COMA 25)	2,151,270,689	-	2,151,270,689	-
+ Receivables from the construction team of Mechanical and Water-Electrical Installation Joint Stock Company (Comael)	13,891,166,229	-	25,953,070,504	-
Others	25,598,817,001	(14,281,863,487)	29,492,945,710	(13,261,863,487)
Total	153,024,281,414	(81,431,266,286)	176,936,931,115	(81,431,266,286)
<i>In which:</i>				
Receivables to related parties (Details in Notes 7.1)	254,257,000	-	254,257,000	-

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2026

5.6 Bad debts

	30/06/2026 (VND)				01/01/2026 (VND)			
	Original value	Provisions	Recoverable amount	Overdue period	Original value	Provisions	Recoverable amount	Overdue period
General Contractor (EPC) joint venture of SINOMA - BAT	34,472,561,394	(34,472,561,394)	-	> 3 year	34,472,561,394	(34,472,561,394)	-	> 3 year
10 Mechanical Construction JSC (COMA10)	33,198,042,195	(28,783,659,370)	4,414,382,825	> 3 year	47,118,832,845	(32,652,226,067)	14,466,606,778	From 6 months to more than 3 years
Construction and Machinery JSC No7 (COMA7)	33,762,164,150	(33,762,164,150)	-	> 3 year	41,738,419,061	(40,374,905,493)	1,363,513,568	From 6 months to more than 3 years
Others	123,057,703,386	(75,695,184,560)	47,362,518,826	From 6 months to more than 3 years	98,051,773,630	(65,217,410,477)	32,834,363,153	From 6 months to more than 3 years
Total	224,490,471,125	(172,713,569,474)	51,776,901,651		221,381,586,930	(172,717,103,431)	48,664,483,499	

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.7 Inventories

	30/06/2026 (VND)		01/01/2026 (VND)	
	Value cost	Provision	Value cost	Provision
Raw materials, supplies	9,933,651,631	(532,051,451)	9,128,839,941	(532,051,451)
Tools, equipment	214,669,804	(3,402,556)	199,188,272	(3,402,556)
Work in progress	315,914,416,505	-	309,100,667,919	-
<i>Decoimex Residential Project</i>	<i>246,556,100,029</i>		<i>246,152,773,451</i>	
<i>Others</i>	<i>69,358,316,476</i>		<i>62,947,894,468</i>	
Products	2,912,589,679	-	3,192,659,440	-
Real estate inventory (i)	3,511,726,377	-	3,511,726,377	-
Goods sent for sale	32,899,520	-	32,899,520	-
Total	332,519,953,516	(535,454,007)	325,165,981,469	(535,454,007)

(i): Real estate inventory refers to the value of 01 adjacent unit in the Skylight Minh Khai project.

5.8 Deferred expenses

	30/6/2026	01/01/2026
	VND	VND
Short-term	858,706,824	6,689,904,964
Tools and supplies	3,370,833	40,706,479
Factory rental expenses	-	6,327,621,819
Others	855,335,991	321,576,666
Long-term	20,302,332,080	17,730,516,022
Tools and supplies	308,371,244	1,165,332,722
Repair costs	2,667,903,776	1,190,879,825
Industrial park infrastructure rental costs	5,444,654,699	4,571,754,798
Tax arrears, administrative penalties for tax violations and late payment interest (i)	8,973,730,264	9,230,122,561
Others	2,907,672,097	1,572,426,116
Total	21,161,038,904	24,420,420,986

(i) Tax arrears, administrative penalties for tax violations and late payment interest at Ha Bac No. 2 Mechanical Construction Joint Stock Company (Coma 2) that have not been recognized in the results of operations for the period.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2026

5.9 Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Others	Total
HISTORICAL COST						
As at 01/01/2026	331,503,699,978	54,223,741,328	14,941,664,143	9,964,673,927	51,679,183	410,685,458,559
Purchases during the period	584,286,060	860,550,000	663,900,000	121,802,880	-	2,230,538,940
Completed capital construction investments	583,291,725	-	-	-	-	583,291,725
As at 30/06/2026	<u>332,671,277,763</u>	<u>55,084,291,328</u>	<u>15,605,564,143</u>	<u>10,086,476,807</u>	<u>51,679,183</u>	<u>413,499,289,224</u>
ACCUMULATED DEPRECIATION						
As at 01/01/2026	139,665,557,494	49,344,083,450	14,479,661,920	9,790,002,302	51,679,183	213,330,984,349
Depreciation	4,423,062,249	489,636,142	76,666,425	113,894,784	-	5,103,259,600
As at 30/06/2026	<u>144,088,619,743</u>	<u>49,833,719,592</u>	<u>14,556,328,345</u>	<u>9,903,897,086</u>	<u>51,679,183</u>	<u>218,434,243,949</u>
NET BOOK VALUE						
As at 01/01/2026	<u>191,838,142,484</u>	<u>4,879,657,878</u>	<u>462,002,223</u>	<u>174,671,625</u>	<u>-</u>	<u>197,354,474,210</u>
As at 30/06/2026	<u>188,582,658,020</u>	<u>5,250,571,736</u>	<u>1,049,235,798</u>	<u>182,579,721</u>	<u>-</u>	<u>195,065,045,275</u>

Net book value of tangible fixed assets used to secure bank loans as at 30/6/2026 is VND 123,720,126,711 (As at 01/01/2026 is VND 126,820,381,403).

Historical cost of tangible fixed assets which are fully depreciated but still in use as at 30/6/2026 is VND 112,918,783,432 (As at 01/01/2026 is VND 112,918,783,432).

List of tangible fixed assets existing during the period with a value representing 10% or more of total tangible fixed assets:

No.	Type and name of asset	As at 30/6/2026 (VND)			As at 01/01/2026 (VND)		
		Historical Cost	Accumulated depreciation	Carrying amount	Historical Cost	Accumulated depreciation	Carrying amount
1	14-storey building	56,239,965,211	27,895,200,613	28,344,764,598	55,639,174,733	27,470,154,867	28,169,019,866
2	Quang Minh Factory Building	76,476,126,513	7,745,077,997	68,731,048,516	76,476,126,513	5,808,808,498	70,667,318,015
	Total	<u>132,716,091,724</u>	<u>35,640,278,610</u>	<u>97,075,813,114</u>	<u>132,115,301,246</u>	<u>33,278,963,365</u>	<u>98,836,337,881</u>

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2026

5.10 Intangible fixed assets

Unit: VND

	Land use rights	Computer software	Trademark, trade name	Others	Total
HISTORICAL COST					
As at 01/01/2026	27,860,977,260	208,450,000	650,000,000	108,160,320	28,827,587,580
As at 30/06/2026	27,860,977,260	208,450,000	650,000,000	108,160,320	28,827,587,580
ACCUMULATED AMORTIZATION					
As at 01/01/2026	4,959,451,559	208,450,000	650,000,000	108,160,320	5,926,061,879
Amortization	21,399,920	-	-	-	21,399,920
As at 30/06/2026	4,980,851,479	208,450,000	650,000,000	108,160,320	5,947,461,799
NET BOOK VALUE					
As at 01/01/2026	22,901,525,701	-	-	-	22,901,525,701
As at 30/06/2026	22,880,125,781	-	-	-	22,880,125,781

Historical cost of intangible fixed assets which are fully amortized but still in use as at 30/6/2026 is VND 2,179,509,320 (As at 01/01/2026 is VND 2,129,509,320).

List of intangible fixed assets existing during the period with a value representing 10% or more of total intangible fixed assets:

No.	Type and name of asset	As at 30/6/2026 (VND)			As at 01/01/2026 (VND)		
		Historical Cost	Accumulated amortization	Carrying amount	Historical Cost	Accumulated amortization	Carrying amount
1	Lot B1 at No. 40 Nguyen Trung Truc, Tam Thang Ward, Ho Chi Minh City	4,210,181,712	-	4,210,181,712	4,210,181,712	-	4,210,181,712
2	Lot B2 at No. 40 Nguyen Trung Truc, Tam Thang Ward, Ho Chi Minh City	3,540,801,600	-	3,540,801,600	3,540,801,600	-	3,540,801,600
3	No. 46 Nguyen Trung Truc, Tam Thang Ward, Ho Chi Minh City	3,570,148,100	483,447,074	3,086,701,026	3,570,148,100	462,427,636	3,107,720,464
4	Service Area 2 at Ben Dinh Resettlement Area, Tam Thang Ward, Ho Chi Minh City	7,039,450,800	-	7,039,450,800	7,039,450,800	-	7,039,450,800
Total		18,360,582,212	483,447,074	17,877,135,138	18,360,582,212	462,427,636	17,898,154,576

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.11 Investment property

	01/01/2026 VND	Increase VND	Decrease VND	30/6/2026 VND
Investment property for lease				
Historical cost	1,743,917,180	-	-	1,743,917,180
- Buildings	1,743,917,180	-	-	1,743,917,180
Accumulated depreciation	1,243,059,434	-	-	1,243,059,434
- Buildings	1,243,059,434	-	-	1,243,059,434
Net book value	500,857,746	-	-	500,857,746
- Buildings	500,857,746	-	-	500,857,746

The Corporation's investment properties comprise buildings and structures held to earn rental income.

Depreciation: Investment properties for lease are depreciated using the straight-line method to allocate the cost of the asset over its estimated useful life (depreciation period ranging from 7 to 10 years).

In accordance with Vietnamese Accounting Standard No. 05 – Investment Properties, the fair value of investment properties as at 30/06/2026 is required to be disclosed. However, the Corporation does not have sufficient information to determine the fair value of these assets as at the date of preparation of the interim consolidated statement of financial position.

List of investment property existing during the period with a value representing 10% or more of total investment property:

No.	Type and name of asset	As at 30/6/2026 (VND)			As at 01/01/2026 (VND)		
		Historical Cost	Accumulated depreciation	Carrying amount	Historical Cost	Accumulated depreciation	Carrying amount
1	Warehouse No.15	269,294,000	269,294,000	-	269,294,000	269,294,000	-
2	Second-Floor Office Building	181,549,800	181,549,800	-	181,549,800	181,549,800	-
3	Large Foundry Building	937,198,080	937,198,080	-	937,198,080	937,198,080	-
4	Warehouse No.16	207,812,800	207,812,800	-	207,812,800	207,812,800	-
	Total	1,595,854,680	1,595,854,680	-	1,595,854,680	1,595,854,680	-

5.12 Long-term assets in progress

	30/06/2026 (VND)		01/01/2026 (VND)	
	Value	Recoverable amount	Value	Recoverable amount
Long-term unfinished business costs	2,598,766,083	-	2,598,766,083	-
Long Bien-Hanoi Interchange Project	2,301,606,161	-	2,301,606,161	-
Project at Coma 1	297,159,922	-	297,159,922	-
Construction in progress	305,481,099	305,481,099	698,245,197	698,245,197
71 Co Bi Clean Water Pipeline Project	60,000,000	60,000,000	60,000,000	60,000,000
Construction in progress – Coma 2	245,481,099	245,481,099	54,953,471	54,953,471
Upgrade of the meeting room on the 14th floor of the COMA office building	-	-	583,291,726	583,291,726
Total	2,904,247,182	305,481,099	3,297,011,280	698,245,197

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.13 Trade payables

	30/6/2026 VND	01/01/2026 VND
Short-term	82,347,602,598	93,830,657,516
Construction Machinery Joint Stock Company No.26 (COMA 26)	674,921,394	7,904,094,257
Others	81,672,681,204	85,926,563,259
Total	82,347,602,598	93,830,657,516
<i>In which:</i>		
<i>Trade payables are related parties</i> <i>(Details in Note 7.1)</i>	<i>1,690,491,311</i>	<i>1,690,491,311</i>

5.14 Prepayments from customers

	30/6/2026 VND	01/01/2026 VND
Short-term	180,817,582,990	175,057,233,171
Customers purchasing real estate in the expanded Decoimex residential project	149,693,731,854	150,205,975,188
Others	31,123,851,136	24,851,257,983
Total	180,817,582,990	175,057,233,171

5.15 Taxes payables and receivables from the State Budget

	01/01/2026 VND	Additions VND	Paid VND	30/6/2026 VND
Payables	98,643,548,502	13,396,929,869	14,571,834,876	97,468,643,495
<i>Short-term</i>	<i>98,643,548,502</i>	<i>13,396,929,869</i>	<i>14,571,834,876</i>	<i>97,468,643,495</i>
VAT	19,808,224,253	1,792,620,818	2,907,285,822	18,693,559,249
Corporate income tax	2,691,464,360	1,282,274,992	2,295,237,277	1,678,502,075
Personal income tax	455,368,076	179,214,586	344,483,040	290,099,622
Natural resource tax	280,000	167,360	421,760	25,600
Land tax, land rent	17,112,590,816	8,779,637,368	6,445,842,655	19,446,385,529
Other taxes	46,689,935	26,576,208	8,045,034	65,221,109
Fees, charges and other payables	58,528,931,062	1,336,438,537	2,570,519,288	57,294,850,311
Receivables	2,544,425,354	438,200	168,147	2,544,155,301
<i>Short-term</i>	<i>2,544,425,354</i>	<i>438,200</i>	<i>168,147</i>	<i>2,544,155,301</i>
VAT	838,378	438,200	-	400,178
Corporate income tax	2,536,701,727	-	451	2,536,702,178
Personal income tax	5,882,669	-	167,696	6,050,365
Fees, charges and other payables	1,002,580	-	-	1,002,580

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.16 Accrued expenses

	30/6/2026 VND	01/01/2026 VND
Short-term	162,776,879,851	175,357,588,675
Interest expenses	13,667,954,373	13,772,315,436
Advance cost provision for Skylight building Project	-	12,855,180,917
Advance cost provision for projects	2,581,910,348	5,721,876,249
Land use fees for the project at Rural Development Production, Import-Export and Services One Member Company Limited (i)	132,908,957,095	132,908,957,095
Others	13,618,058,035	10,099,258,978
Total	162,776,879,851	175,357,588,675

(i): Pursuant to Decision No. 294/QĐ-UBND dated 14 February 2020 of Ba Ria - Vung Tau Province (now the People's Committee of Ho Chi Minh City) approving the land price used to determine land use fees (land allocation without auction) for the expanded Decoimex Residential Project in Ward 6 and Ward 9, Vung Tau City (now Tam Thang Ward, Ho Chi Minh City), and Notice No. 1499/TB-HCM-KDT dated 8 January 2026 issued by the Ho Chi Minh City Tax Department, the land use fees and late payment interest payable up to 30 June 2026 amounted to VND 273,014,405,038, comprising outstanding land use fees of VND 132,908,957,095 and late payment interest of VND 140,105,447,943. However, Rural Development Production, Import-Export and Services One Member Company Limited has not accepted the payment of the outstanding land use fees and late payment interest because the Ho Chi Minh City Tax Department calculated the land use fees on the entire area, including public-use areas. The Company has submitted a written response to the tax authorities. Accordingly, the amounts relating to land use fees presented in the consolidated financial statements may be subject to change depending on the final decision of the tax authorities

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.17 Other payables

	30/6/2026 VND	01/01/2026 VND
Short-term	163,725,854,832	178,111,507,609
Trade Union fees	3,559,610,498	3,584,112,510
Social insurance	17,365,461,532	20,538,154,250
Health insurance	77,613,650	107,668,224
Unemployment insurance	34,370,069	48,903,284
Short-term deposits received	886,359,659	886,359,659
Others	141,802,439,424	152,946,309,682
<i>Profit payable to the city (Right to use Skyline project land) (i)</i>	<i>60,298,264,897</i>	<i>60,298,264,897</i>
<i>Skyline apartment maintenance fee</i>	<i>515,521,845</i>	<i>715,521,845</i>
<i>Capital mobilization to buy townhouses</i>	<i>2,677,500,000</i>	<i>2,677,500,000</i>
<i>Capital mobilization payable to buy shares Dong Binh Cement</i>	<i>4,444,000,000</i>	<i>4,444,000,000</i>
<i>Capital mobilization payable to Huong Son Hydropower</i>	<i>560,000,000</i>	<i>560,000,000</i>
<i>Interest on capital mobilization of employees</i>	<i>2,703,333,170</i>	<i>4,182,117,298</i>
<i>Receivables from enterprises under the contracted allocation</i>	<i>23,892,845,871</i>	<i>27,178,371,956</i>
<i>Additional land use fee for Skyline project</i>	<i>26,873,546,977</i>	<i>26,873,546,977</i>
<i>Others</i>	<i>19,837,426,664</i>	<i>26,016,986,709</i>
Long-term	10,797,569,488	10,421,834,488
Long-term deposits received	10,797,569,488	10,421,834,488
Total	174,523,424,320	188,533,342,097

(i) This represents the profit distribution from the “Skylight Luxury Residential Area” project pursuant to Resolution No. 31/NQ-HĐQT dated 6 May 2015 of Mechanical Construction Corporation – JSC approving the adjustment to the Corporation’s profit distribution for the first six months of 2014 and the Enterprise Valuation Minutes for the equitization of the Parent Company – Mechanical Construction Corporation. As at the date of these consolidated financial statements, the Skylight project has not yet received official approval of its final settlement, and the land use price payable has not yet been agreed with the city authorities.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.18 Borrowings and finance lease liabilities

	30/6/2026 VND	Increase VND	Decrease VND	01/01/2026 VND
Short-term	89,966,549,997	49,664,241,147	56,251,963,516	96,554,272,366
<i>Borrowings</i>	<i>79,886,549,997</i>	<i>45,064,241,147</i>	<i>51,651,963,516</i>	<i>86,474,272,366</i>
Saigon - Hanoi Joint Stock Commercial Bank - Ha Dong Branch (1)	664,986,061	679,773,131	2,971,640,998	2,956,853,928
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ba Dinh Branch (2)	8,669,731,883	13,421,905,951	15,614,852,224	10,862,678,156
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Bac Giang Branch (3)	12,000,000,000	9,116,829,635	9,116,829,635	12,000,000,000
Military Commercial Joint Stock Bank - Bac Giang Branch (4)	20,000,000,000	10,390,572,921	10,247,761,159	19,857,188,238
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thai Binh Branch	-	1,530,000,000	1,531,000,000	1,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam - North Hanoi Branch (5)	20,867,170,454	-	-	20,867,170,454
Ministry of Construction (6)	761,000,000	-	-	761,000,000
Vietnam Maritime Commercial Joint Stock Bank (7)	5,115,159,509	5,115,159,509	5,120,000,000	5,120,000,000
Personal loans (8)	11,808,502,090	4,810,000,000	7,049,879,500	14,048,381,590
<i>Long-term loan due</i>	<i>10,080,000,000</i>	<i>4,600,000,000</i>	<i>4,600,000,000</i>	<i>10,080,000,000</i>
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ba Dinh Branch (2)	9,200,000,000	4,600,000,000	4,600,000,000	9,200,000,000
Personal loans (12)	880,000,000	-	-	880,000,000
Long-term	35,040,000,000	-	5,040,000,000	40,080,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ba Dinh Branch (2)	32,280,000,000	-	4,600,000,000	36,880,000,000
Thai Binh Provincial Financial Reserve Fund (9)	1,000,000,000	-	-	1,000,000,000
Agricultural extension capital (10)	300,000,000	-	-	300,000,000
Department of Science, Technology and Environment (11)	180,000,000	-	-	180,000,000
Personal loans (12)	1,280,000,000	-	440,000,000	1,720,000,000
Total	125,006,549,997	49,664,241,147	61,291,963,516	136,634,272,366

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.18 Borrowings and finance lease liabilities (Continued)

- (1) Credit Facility Agreement No. 1057/2025/HDHM-PN/SHB.112000 dated 30 December 2025 between Saigon – Hanoi Commercial Joint Stock Bank and Mechanical Construction Corporation – JSC. The maximum credit limit is VND 40 billion, comprising a loan and payment guarantee limit of VND 20 billion for Mechanical Construction Corporation – JSC and Quang Minh Mechanical Factory, and a guarantee limit (including bid guarantees, performance guarantees and settlement guarantees) of VND 20 billion for Mechanical Construction Corporation – JSC and Quang Minh Mechanical Factory, of which the advance payment guarantee is capped at VND 13 billion. The facility is used to supplement working capital and issue payment guarantees, bid guarantees, performance guarantees, advance payment guarantees and warranty guarantees for business activities. The credit facility is maintained for 12 months, from 30 December 2025 to 30 December 2026. The term of each loan is specified in the relevant loan agreement but shall not exceed 9 months. Interest rates are specified in each loan agreement. Security comprises the land-attached property known as the “14-storey reinforced-concrete production and administration building, product showroom and office building with a mezzanine”, located at 125D Minh Khai, Bach Mai Ward, Hanoi, under Land Use Rights Certificate No. BO888906, Certificate Registration Book No. 777, issued by the Hanoi Department of Natural Resources and Environment on 6 November 2013.
- (2) The following agreements:
- Credit Facility Agreement No. 01/2025/TDH/VCBBD-COMA dated 12 December 2025 between Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ba Dinh Branch and Mechanical Construction Corporation – JSC. The credit limit is VND 46,080,000,000. The facility is used to make payments under Loan Agreement No. 07/2024/HĐVV/TCT-ATOP dated 30 July 2024 for investment in the project for construction of a warehouse, workshop and technical infrastructure for the upgraded lifting equipment factory at Quang Minh Industrial Park. The loan term is 60 months, from 17 December 2025 to 17 December 2030. The interest rate is 8.3% per annum, subject to adjustment every 6 months. Security comprises the real estate at Lot No. 4, Quang Minh Industrial Park, Quang Minh Town, Quang Minh Commune, Hanoi, under Land Use Rights, Ownership of Houses and Other Land-attached Assets Certificate No. AA 02372823 issued by the Hanoi Department of Natural Resources and Environment on 27 May 2025, pursuant to notarized Mortgage Agreement No. 3248, Book No. 06/2025 TP/CC-SCC/HĐGD dated 4 June 2025.
 - Credit Facility Agreement No. 02/2025/TDH/VCBBD-COMA dated 12 December 2025 between Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ba Dinh Branch and Mechanical Construction Corporation – JSC. The credit limit is VND 20,000,000,000. The facility is used to finance working capital for production and business activities. The loan term is 12 months. The interest rate is specified in each loan agreement. Security comprises the real estate at Lot No. 4, Quang Minh Industrial Park, Quang Minh Town, Quang Minh Commune, Hanoi, under Land Use Rights, Ownership of Houses and Other Land-attached Assets Certificate No. AA 02372823 issued by the Hanoi Department of Natural Resources and Environment on 27 May 2025, pursuant to notarized Mortgage Agreement No. 3248, Book No. 06/2025 TP/CC-SCC/HĐGD dated 4 June 2025.
- (3) Credit Agreement No. 027/25/HM/BG/KHDN dated 20 August 2025 between Joint Stock Commercial Bank for Foreign Trade of Vietnam – Bac Giang Branch and the Company. The maximum loan limit is VND 15,000,000,000. The loan term is 12 months from the signing date, but not exceeding 13 months from 20 August 2025. The facility is used to finance lawful, reasonable and legitimate short-term credit needs for the customer’s ongoing production and business activities. The interest rate is 6.8% per annum and subject to change from time to time. Security comprises mortgages over land use rights and land-attached assets under Certificates No. BX 981694, DB 416448 and AL 767423, pursuant to the relevant mortgage agreements, and a pledge over a term deposit under Pledge Agreement No. 30.01/19/HDCC/BG dated 3 November 2022.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.18 Borrowings and finance lease liabilities (Continued)

- (4) Credit Facility Agreement No. 346281.25.761.1786476.TD dated 24 October 2025 between Military Commercial Joint Stock Bank – Bac Giang Branch and the Company. The total credit limit is VND 45,000,000,000, comprising a loan limit of VND 20,000,000,000, a payment guarantee limit of VND 20,000,000,000 and a non-payment guarantee limit of VND 25,000,000,000. The credit limit includes the outstanding principal of the customer's loans under Credit Facility Agreement No. 250908.24.761.178476.TD dated 15 October 2024. The facility is maintained from the signing date until 22 October 2026. The applicable interest rates, interest calculation methods and other terms are specified in the relevant drawdown documents and the general agreement/credit facility agreement. The facility is used to finance the customer's production, processing and manufacture of mechanical equipment and installation of mechanical works. Security comprises goods and receivables arising from the financing plan under Mortgage Agreement No. 161276.23.761.1786476.BD dated 21 September 2023 between MB and the mortgagor.
- (5) Bank Credit Facility Agreement No. 04/04/HĐ dated 10 May 2004 between Bank for Investment and Development of North Hanoi (now Joint Stock Commercial Bank for Investment and Development of Vietnam – North Hanoi Branch) and Mechanical Construction and Electrical-Water Installation Company, with a maximum credit limit of VND 27,000,000,000. The facility is used to supplement regular working capital for production and business activities. The maximum term for each drawdown is 9 months. The interest rate is specified in each specific short-term credit facility agreement. Security comprises land use rights and assets under the management and use of the Company in Bo De, Long Bien, Hanoi, under Mortgage Agreement No. 01/03/HĐ dated 26 March 2003. The loan has been frozen by the bank; however, the Corporation remains unable to settle the outstanding balance.
- (6) The Corporation has been unable to locate the relevant documents and has not determined the specific details of this loan due to the considerable length of time since its origination.
- (7) Credit Facility Agreement No. 112-00042284.08432/2025/HĐTD dated 30 May 2025 with Vietnam Maritime Commercial Joint Stock Bank (MSB) – Bac Giang Branch. The credit limit, being the maximum aggregate outstanding balance and amount of loans, L/Cs, discounts, guarantees and other credit facilities granted by MSB to the Company, is VND 6,400,000,000. The base limit is VND 6,400,000,000, comprising short-term loans for domestic payments or import payments of VND 5,120,000,000 and a bank guarantee limit of VND 6,400,000,000. The credit facility is maintained until 29 May 2028. The facility is used to supplement working capital for business activities and for the issuance of guarantees and L/Cs. Fees and interest rates are subject to the terms of the agreement, loan receipt/loan agreement, discount agreement, guarantee agreement and other relevant agreements between the parties. Security comprises mortgages over the following properties: (i) land plot No. 25-N08, under the subdivision planning map of the resettlement area of the project for renovation and expansion of Ha Bac Fertilizer Plant, Xuong Giang Ward, Bac Giang City, Bac Giang Province; and (ii) Lot No. 34-N16, under the subdivision plan at Cong Ngoc – Ben Xe Residential Area, Tho Xuong Ward, Bac Giang City, Bac Giang Province.
- (8) Short-term loans from individuals to supplement working capital with interest rates ranging from 8.5%/year to 11.5%/year, with loan terms of 3 to 6 months, automatically renewable. These loans have no collateral.
- (9) Notification No. 516/VP1 dated October 9, 1996, from the People's Committee of Thai Binh Province, approving the provision of loan funding by the Thai Binh Department of Finance for Thai Binh Mechanical and Construction Joint Stock Company. Loan amount from the budget: VND 1,000,000,000. Loan term: No more than 2 years. Purpose of the loan: To be used for the transportation and installation of equipment. Interest rate: 0.7%/month.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.18 Borrowings and finance lease liabilities (Continued)

- (10) Notification No. 785/CV-UB dated November 13, 1998, from the People's Committee of Thai Binh Province, approving the provision of loan funding by the Thai Binh Department of Finance for Thai Binh Mechanical and Construction Joint Stock Company. Loan amount from the budget: VND 300,000,000. Loan term: 3 years. Purpose of the loan: To invest in equipment for producing plastic trays for agriculture.
- (11) Research and technology development contract No. 362/HD dated December 17, 1996, between the Department of Science, Technology, and Environment and Thai Binh Construction and Mechanical Installation Joint Stock Company. Funding support from the Central SNKH Budget: VND 700 million. Recoverable funding: VND 560 million. Recovery period: June 1999. Purpose of the loan: To implement the project "Manufacturing Two-Wheel Plowing Machines".
- (12) Loan Agreement No. 18/HDVV/COMA2 dated 9 June 2025, with a loan amount of VND 2,600,000,000 and a term of 36 months from 9 June 2025. The interest rate is 9% per annum, calculated from the date the loan proceeds are received (in each tranche) and based on the declining outstanding principal balance. Interest and principal are payable quarterly, with the Company making periodic interest payments and partial principal repayments to Mr. Nguyen Van Cuong.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.19 Owners' equity

a. Changes of owners' equity

Unit: VND

	Owner's Equity	Other capital of owners	Difference upon asset revaluation	Development and investment funds	Undistributed profit after tax	Non-controlling interest	Total
As at 01/01/2025	238,500,000,000	5,886,975,531	(6,603,261,351)	7,255,895,251	(286,136,930,351)	2,888,800,425	(38,208,520,495)
Profit in previous year	-	-	-	-	12,885,010,689	1,715,773,939	14,600,784,628
Payment to the Enterprise reorganization assistance fund	-	(2,946,368,209)	-	-	-	-	(2,946,368,209)
Appropriation to Development and investment funds	-	-	-	8,417,250	(8,417,250)	-	-
Appropriation to Bonus and welfare fund	-	-	-	-	(2,065,536)	(1,954,589)	(4,020,125)
Remuneration to the Board of Management and Supervisors	-	-	-	-	(30,827,930)	(29,172,070)	(60,000,000)
Other adjustments	-	-	-	-	7,011,487	-	7,011,487
As at 01/01/2026	238,500,000,000	2,940,607,322	(6,603,261,351)	7,264,312,501	(273,286,218,891)	4,573,447,705	(26,611,112,714)
Profit in this year	-	-	-	-	4,551,031,161	1,356,635,190	5,907,666,351
Appropriation to Development and investment funds (i)	-	-	-	80,275,292	(80,275,292)	-	-
Appropriation to Bonus and welfare fund (i)	-	-	-	-	(29,932,708)	(28,324,932)	(58,257,640)
As at 30/06/2026	238,500,000,000	2,940,607,322	(6,603,261,351)	7,344,587,793	(268,845,395,730)	5,901,757,963	(20,761,704,003)

(i): During the period, the subsidiary – Construction Mechanical Joint Stock Company No.2 – Ha Bac (Coma 2) distributed its 2025 profit in accordance with the Resolution of the Company's General Meeting of Shareholders..



NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.19 Owners' equity (Continued)

b. Details of owners' equity

	30/6/2026	01/01/2026
	VND	VND
State capital contribution (Ministry of Construction)	235,552,000,000	235,552,000,000
Other shareholders' equity	2,948,000,000	2,948,000,000
Total	238,500,000,000	238,500,000,000

c. Capital transactions with shareholders

	For the period ended 30/06/2026	For the period ended 30/06/2025
	VND	VND
Shareholders' capital		
Opening balance	238,500,000,000	238,500,000,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	238,500,000,000	238,500,000,000

d. Shares

	30/06/2026	01/01/2026
	Shares	Shares
Quantity of registered shares	23,850,000	23,850,000
Quantity of issued shares	23,850,000	23,850,000
Common shares	23,850,000	23,850,000
Purchased shares	-	-
Outstanding shares	23,850,000	23,850,000
Common shares	23,850,000	23,850,000
Par value of outstanding shares (VND/share)	10,000	10,000

5.20 Off-balance sheet items in the interim consolidated statement of financial position

a. Leased assets

As at 30 June 2026, the Corporation has entered into land lease agreements with the State for the purpose of serving its production and business activities. Under these agreements, the Corporation is required to pay land rental until the expiry dates of the respective agreements in accordance with prevailing regulations. Details of the land plots are as follows:

- The land plot at 125D Minh Khai, Bach Mai Ward, Hanoi, with an area of 2,438.3 m², under Land Lease Agreement No. 458/HĐTD dated 3 October 2013 and Addendum to Land Lease Agreement No. 458/PLHĐTD-STNMT-CCQLĐD dated 12 November 2020 entered into between the Hanoi Department of Natural Resources and Environment and Mechanical Construction Corporation – JSC. Purpose of the leased land: to continue using the land together with the existing facilities for use as an administration office, product showroom and head office. Payment method: annual land rental payments. Land use term: until 1 January 2033.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
 For the period ended 30th June 2026

5.20 Off-balance sheet items in the interim consolidated statement of financial position (Continued)

- The land plot at Lot No. 4, Quang Minh Industrial Park, Hanoi, with an area of 48,000 m², under Land Lease Agreement No. 154/HĐTĐ dated 20 March 2015 and Addendum to Land Lease Agreement No. 779/PLHĐTĐ-STNMT-CCQLĐĐ dated 29 December 2017. Purpose of the leased land: construction of a manufacturing plant for lifting and handling equipment. Payment method: annual land rental payments. Land lease term: until 17 May 2051.

- The land plot in Phuong Canh Ward, Tu Liem, Hanoi, with an area of 8,970 m², pursuant to Decision No. 927/QĐ-UB dated 30 January 2003, Land Lease Agreement No. 19/2003/ĐCCN-HĐTĐTN dated 5 March 2003 and Decision No. 2227/QĐ-UBND dated 9 May 2016 of the Hanoi People's Committee. Purpose of the leased land: construction of a workshop for maintenance and repair of construction machinery and an assembly workshop for vehicles equipped with cranes. Form of land use: land leased by the State with annual rental payments. Land lease term: until 30 January 2033.

- The land plot in Tay Mo Ward, Hanoi, with a total area of 12,000 m². The land use term has expired; however, the Hanoi People's Committee has not yet extended the land use term or entered into a new land lease agreement.

b. Assets of the Corporation used as collateral and mortgaged assets:

Type of asset	Item	Cost as at 30/6/2026 VND	Carrying amount as at 30/6/2026 VND	Mortgagee/ Pledgee	Purpose of security	Term
Buildings and structures	Tangible fixed assets	56,239,965,211	28,344,764,598	Saigon – Hanoi Commercial Joint Stock Bank	Short-term loans	Until 30/12/2026
Buildings and structures	Tangible fixed assets	76,476,126,513	68,731,048,516	Joint Stock Commercial Bank for Foreign Trade of Vietnam	Long-term loans	Until 17/12/2030
Buildings and structures	Tangible fixed assets	30,255,105,286	18,270,313,043	Saigon – Hanoi Commercial Joint Stock Bank	Short-term loans	Until 30/12/2026
Machinery and equipment	Tangible fixed assets	2,424,604,161	42,805,810	Saigon – Hanoi Commercial Joint Stock Bank	Short-term loans	Until 30/12/2026
Buildings and structures	Tangible fixed assets	12,793,154,952	6,340,768,080	Joint Stock Commercial Bank for Foreign Trade of Vietnam	Short-term loans	Until 20/09/2026
Machinery and equipment	Tangible fixed assets	2,132,600,000	1,990,426,664	Joint Stock Commercial Bank for Foreign Trade of Vietnam	Short-term loans	Until 20/09/2026

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2026

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CONSOLIDATED INCOME STATEMENT

6.1 Revenue from sales of goods and provision of services

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Revenue from sale of goods	20,547,595,172	56,205,744,198
Revenue from provision of services	37,651,004,990	35,210,886,381
Revenue from installation and fabrication	52,417,785,905	21,499,667,950
Revenue from construction contracts	39,509,289,707	17,953,612,960
Others	715,576,506	341,445,446
Total	150,841,252,280	131,211,356,935

In which:

*Revenue from related parties
(Details in Note 7.1)*

256,351,584 246,362,014

6.2 Revenue deductions

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Revenue deduction for returned goods	80,953,601	-
Total	80,953,601	-

6.3 Cost of goods sold

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Cost of goods sold	19,819,237,852	57,168,519,449
Cost of services provided	16,045,910,163	11,226,362,303
Cost of installation and fabrication	44,912,762,738	14,325,653,517
Cost of construction contracts	37,185,979,030	18,295,195,006
Others	55,240,067	85,067,436
Total	118,019,129,850	101,100,797,711

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

6.4 Financial income

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Interest income from deposits and loans	173,380,053	112,885,149
Gain on sale of investments	-	2,078,151,738
Dividends and profit distributions	-	237,878,000
Total	173,380,053	2,428,914,887

6.5 Financial expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Interest expenses	4,074,720,285	4,991,640,154
Total	4,074,720,285	4,991,640,154

In which:

*Financial expenses with related parties:
(Details in Note 7.1)*

99,167,000

6.6 Selling expenses/ General and administrative expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Selling expenses	833,331,484	891,979,426
Employee expenses	222,031,589	188,751,609
Outsourcing expenses	556,343,339	637,753,871
Others	54,956,556	65,473,946
General and administrative expenses	18,904,790,812	19,471,213,877
Employee expenses	11,916,693,576	11,604,869,499
Materials expenses	451,894,809	333,699,412
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 expense/(reversal)	(3,533,957)	-
Outsourcing expenses	1,392,714,644	878,079,663
Other cash expense	1,743,893,150	2,765,807,305
Total	19,738,122,296	20,363,193,303

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

6.7 Other income/ Other expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Other income		
Reversal of construction costs	999,545,580	322,052,269
Others	899,819,515	549,352,187
Total	1,899,365,095	871,404,456
Other expenses		
Late payment interest, tax penalties and administrative fines	1,779,189,162	2,704,523,917
Compensation and contractual penalties	2,112,894,492	462,589,466
Total	3,892,083,654	3,167,113,383
Net other income/expenses	(1,992,718,559)	(2,295,708,927)

6.8 Current corporate income tax expense

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Current corporate income tax expense	1,282,274,992	382,020,340
Total	1,282,274,992	382,020,340

6.9 Basic earnings per share

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 (Re-stated) VND
Profit after corporate income tax	4,551,031,161	3,658,568,479
Increase adjustment	-	-
Decrease adjustment	-	(14,966,354)
Appropriation of bonus welfare fund	-	-
Appropriation of reward fund for the Boards of Management, Supervisors and Executive Board	-	(14,966,354)
Profits/(Loss) attributable to shareholders holding common shares (VND)	4,551,031,161	3,643,602,125
Weighted average number of common shares outstanding for the period (shares)	23,850,000	23,850,000
Basic earnings/(loss) per share (VND/share)	190.8	152.8

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

6.9 Basic earnings per share (Continued)

As of the reporting date, the Corporation has not been able to reliably estimate the amount of profit for the accounting period ended on June 30, 2026, that may be allocated to the Reward and Welfare Fund and management bonuses. If the Corporation allocates amounts to the Reward and Welfare Fund for the accounting period ended on June 30, 2026, the net profit attributable to the Corporation's shareholders and basic earnings per share will decrease.

The Corporation has recalculated the allocation to the Reward and Welfare Fund for the accounting period ended on June 30, 2025, based on the profit distribution ratio of the subsidiary, Construction Machinery Corporation No. 2 Ha Bac (Coma 2), which was approved in the General Assembly Resolution. Accordingly, the basic earnings per share for the accounting period ended on June 30, 2025, was reduced by half of the amount allocated to the Reward and Welfare Fund, and it is restated as follows:

	For the period ended 30/06/2025 VND (Re-stated)	For the period ended 30/06/2025 VND (Presented)	Difference VND
Profit after corporate income tax	3,658,568,479	3,658,568,479	-
Deducting adjustments	(14,966,354)	-	(14,966,354)
<i>Allocation to Bonus and welfare fund</i>	-	-	-
<i>Allocation to the reward fund for the Board of Management, Supervisors and Executive Board</i>	(14,966,354)	-	(14,966,354)
Profit attributable to ordinary shareholders	3,643,602,125	3,658,568,479	(14,966,354)
Average number of common shares outstanding during the period (Shares)	23,850,000	23,850,000	-
Basic earnings per share (VND/share)	152.8	153.4	(0.6)

6.10 Production and business expenses by factors

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Raw material expenses	61,591,159,673	47,856,562,263
Employee expenses	30,483,429,650	28,269,629,426
Amortization and Depreciation expenses	5,124,659,520	5,781,603,407
Provision expenses	(3,533,957)	(13,614,000)
Outsourcing expenses	22,312,670,926	9,924,031,898
Other cash expenses	8,674,671,285	11,405,753,958
Total	128,183,057,097	103,223,966,952

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

7. OTHER INFORMATION

7.1 Information of related parties

List of Related parties:

<u>Related parties</u>	<u>Relationship</u>
Ministry of Construction	Ownership entity
Zenner-Coma Water Meter Joint Venture Company Limited	Joint venture company
Song Chu Mechanical and Construction Joint Stock Company (COMA 17)	Associate company
Members of the Board of Management, Supervisors, Directors and individuals related to key management members	Significant influence

In the period, the Corporation has transactions with related parties as follows:

a. Remuneration for Boards of Management, Supervisors, General Directors and others:

<u>Related parties</u>	<u>Nature of transaction</u>	<u>For the period ended 30/06/2026 VND</u>	<u>For the period ended 30/06/2025 VND</u>
Remuneration for Board of Management and Supervisors	Remuneration	76,800,000	76,800,000
Salary of the Board of General Directors and other managers	Salary	1,555,789,380	1,494,024,209
Total		1,632,589,380	1,570,824,209

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

7.1 Information of related parties (Continued)

Details:

Full name	Title	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Board of Management		57,600,000	57,600,000
Mr. Dao Duc Tho	Member	19,200,000	19,200,000
Mr. Vu Xuan Thang	Member	19,200,000	19,200,000
Mr. Le The Thuy	Member	19,200,000	19,200,000
Board of Supervisors		19,200,000	19,200,000
Mrs. Dinh Thi Huong	Member	9,600,000	9,600,000
Mrs. Vu Thi Thuy	Member	9,600,000	9,600,000
Board of General Directors and other managers		1,555,789,380	1,494,024,209
Mr. Trinh Nam Hai	Chairman	195,948,455	194,240,545
Mr. Dao Duc Tho	General Director and Member of the Board of Management	195,956,932	191,363,295
Mrs. Nguyen Thi Tuyet Nhung	Member of the Board of Management (Dismissed from 30/6/2026)	167,147,545	156,023,182
Mr. Vu Xuan Thang	Deputy General Director and Member of the Board of Management	166,724,841	162,812,773
Mr. Le The Thuy	Deputy General Director and Member of the Board of Management	167,652,114	163,257,091
Mr. Nguyen Huong Duong	Deputy General Director	170,555,077	159,032,050
Mr. Nguyen Van Son	Head of the Board of Supervisors	162,726,091	160,918,182
Mrs. Dinh Thi Huong	Member of the Board of Supervisors	70,777,875	66,855,323
Mrs. Vu Thi Thuy	Member of the Board of Supervisors	89,825,155	74,765,427
Mr. Nguyen Ngoc Hai	Chief accountant	168,475,295	164,756,341
Total		1,632,589,380	1,570,824,209

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2026

7.1 Information of related parties (Continued)

b. Transactions with related parties:

Related parties	Relationship	Transactions	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Sales of goods			256,351,584	246,362,014
Zenner-Coma Water Meter Joint Venture Company Limited	Associate company	Office rentals and others	256,351,584	246,362,014
Financial expenses			-	99,167,000
Mr. Vu Xuan Thang	Member of the Board of Management	Loan interest	-	99,167,000
Borrowing			-	499,999,999
Mr. Nguyen Ngoc Hai	Chief accountant	Borrowing	-	499,999,999
Loan repayment			-	499,999,999
Mr. Nguyen Ngoc Hai	Chief accountant	Loan repayment		499,999,999

c. Related Party Balance

Related parties	Relationship	Transactions	30/6/2026 VND	01/01/2026 VND
Short-term receivable from customers			564,299,912	564,299,912
Song Chu Mechanical and Construction Joint Stock Company (COMA 17)	Associate company		564,299,912	564,299,912
Repayments to sellers in short-term			-	10,000,000
Song Chu Mechanical and Construction Joint Stock Company (COMA 17)	Associate company		-	10,000,000
Other short-term receivables			254,257,000	254,257,000
Song Chu Mechanical and Construction Joint Stock Company (COMA 17)	Associate company		254,257,000	254,257,000
Short-term trade payables			1,690,491,311	1,690,491,311
Song Chu Mechanical and Construction Joint Stock Company (COMA 17)	Associate company		1,690,491,311	1,690,491,311

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NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

7.2 Segment reporting

Unit: VND

Interim segment reporting for the period ended 30/6/2026:

	Services rendered activities	Construction activities	Installation & Manufacturing activities	Sales activities	Others	Total
Revenue	37,651,004,990	39,509,289,707	52,417,785,905	20,547,595,172	715,576,506	150,841,252,280
Cost	(16,045,910,163)	(37,185,979,030)	(44,912,762,738)	(19,819,237,852)	(55,240,067)	(118,019,129,850)
Gross profit from business results	21,605,094,827	2,323,310,677	7,505,023,167	728,357,320	660,336,439	32,822,122,430
RESULTS OF OPERATIONS						
Segment results	21,605,094,827	2,323,310,677	7,505,023,167	728,357,320	660,336,439	32,822,122,430
Financial income						173,380,053
Financial expenses						(4,074,720,285)
Selling expenses						(833,331,484)
General administrative expenses						(18,904,790,812)
Other income not related to operation activities						(1,992,718,559)
Current corporate income tax						(1,282,274,992)
Profit for the period						5,907,666,351

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2026

7.2 Segment reporting (Continued)

Interim segment reporting for the period ended 30/6/2025:

	Services rendered activities	Construction activities	Installation & Manufacturing activities	Sales activities	Others	Total
Revenue	35,210,886,381	17,953,612,960	21,499,667,950	56,205,744,198	341,445,446	131,211,356,935
Cost	(11,226,362,303)	(18,295,195,006)	(14,325,653,517)	(57,168,519,449)	(85,067,436)	(101,160,797,711)
Gross profit from business results	23,984,524,078	(341,582,046)	7,174,014,433	(962,775,251)	256,378,010	30,110,559,224
RESULTS OF OPERATIONS						
Segment results	23,984,524,078	(341,582,046)	7,174,014,433	(962,775,251)	256,378,010	30,110,559,224
Financial income						2,428,914,887
Financial expenses						(4,991,640,154)
Share of profit (loss) in associates and joint ventures						-
Selling expenses						(891,979,426)
General administrative expenses						(19,471,213,877)
Other income not related to operation activities						(2,295,708,927)
Current corporate income tax						(382,020,340)
Profit for the period						4,506,911,387

Segment assets and liabilities as at 30/6/2026 as follows:

	Services rendered activities	Construction activities	Installation & Manufacturing activities	Sales activities	Others	Total
ASSETS						
Segment assets	166,227,961,320	120,897,185,296	213,787,867,619	45,972,128,657	-	546,885,142,892
Unallocated assets						270,746,117,266
Total assets						817,631,260,158
LIABILITIES						
Segment Payables	34,045,302,465	141,213,962,804	202,112,256,455	37,033,401,045	-	414,404,922,769
Non-allocate Liabilities						423,984,507,435
Total liabilities						838,389,430,204

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NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2026

7.2 Segment reporting (Continued)

Segment assets and liabilities as at 01/01/2026 as follows:

	Services rendered activities	Construction activities	Installation & Manufacturing activities	Sales activities	Others	Total
ASSETS						
Segment assets	183,085,105,322	128,135,848,802	224,181,041,994	48,767,011,589	-	584,169,007,707
Unallocated assets						286,014,086,824
Total assets						870,183,094,531
LIABILITIES						
Segment Payables	56,626,528,496	165,985,508,765	215,210,038,849	43,963,984,223	-	481,786,060,333
Non-allocate Liabilities						415,008,146,912
Total liabilities						896,794,207,245

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

7.3 Comparative figures

The comparative information presented in the Interim Statement of Financial Position and the related notes has been derived from the consolidated financial statements for the year ended at 31/12/2025, which were audited by CPA VIETNAM Auditing Company Limited – a member of the International Accounting Firm INPACT.

The comparative information presented in the Interim Statement of Income, the Interim Statement of Cash Flows, and the related notes has been taken from the interim consolidated financial statements for the accounting period ended 30/06/2025, which were reviewed by CPA VIETNAM Auditing Company Limited – a member of the International Accounting Firm of INPACT.

The accounting period ended 30/06/2026 is the first accounting period in which the Corporation has applied the accounting regime promulgated under Circular No. 99/2025/TT-BTC dated 27/10/2025 and Circular No. 43/2026/TT-BTC issued by the Minister of Finance. Accordingly, the Corporation has restated certain opening balances in the interim consolidated statement of financial position as follows:

Items	Code	As at 01/01/2026 (Re-stated)	As at 31/12/2025 (Presented)	Difference
		VND	VND	VND
Short-term financial investments	120	2,934,942,336	2,614,942,336	320,000,000
Short-term held to maturity Investments	123	2,934,942,336	2,614,942,336	320,000,000
Short-term receivables	130	258,954,898,905	259,274,898,905	(320,000,000)
Short-term loan receivables		-	320,000,000	(320,000,000)
Total assets	280	870,183,094,531	870,183,094,531	-
Owner's equity	400	(26,611,112,714)	(26,611,112,714)	-
Other capital	414	2,940,607,322	-	2,940,607,322
Capital for construction investment		-	64,000,000	(64,000,000)
Funding sources		-	2,876,607,322	(2,876,607,322)
Total liabilities and owner's equity		870,183,094,531	870,183,094,531	-

Hanoi, August 25, 2026

Preparer

Chief Accountant

General Director



Kieu Thi Nguyen Nga



Nguyen Ngoc Hai



Dao Duc Tho