

CONSTRUCTION MACHINERY CORPORATION - JSC

REVIEWED INTERIM FINANCIAL STATEMENTS

For the period ended 30th June 2026

TABLE OF CONTENTS

<u>CONTENTS</u>	Pages
STATEMENT OF THE BOARD OF GENERAL DIRECTORS	2 - 3
REPORT ON REVIEW OF THE INTERIM FINANCIAL INFORMATION	4 - 5
REVIEWED INTERIM FINANCIAL STATEMENTS	
Interim Statement of Financial Position	6 - 7
Interim Income Statement	8
Interim Cash flow Statement	9
Notes to the Interim Financial Statements	10 - 43

STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Construction Machinery Corporation - Jsc presents this report together with the Corporation's reviewed interim financial statements for the period ended 30th June 2026.

CORPORATION

Construction Machinery Corporation (hereinafter referred to as "the Corporation") was established under Decision No. 993/BXD-TCLD dated November 20, 1995 of the Ministry of Construction on the basis of reorganizing the Units of the Union of Construction Mechanical Enterprises under the Ministry of Construction. According to Decision No. 94/TĐSD-HĐQT dated June 30, 2010 of the Board of Directors of Song Da Group, Construction Machinery Corporation converted its operating model to a One-Member Limited Liability Company. According to Decision No. 915/QĐ-BXD dated October 18, 2012 of the Minister of Construction, the rights and obligations of the State capital owner at Construction Machinery 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 7th amended Certificate of Business Registration dated March 28, 2023 is VND 238,500,000,000 (*In words: Two hundred and thirty-eight billion, five hundred million VND*).

The Corporation's shares are being traded on the UpCOM floor with the stock code TCK.

Head office address of the Corporation: No. 125D Minh Khai Street, Bach Mai Ward, Hanoi City.

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 on 30/06/2026)
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 material respects no extraordinary events occurred after the closing date affecting the financial position and the Corporation's operations are required to be adjusted or presented on the Reviewed Interim Financial Statements for the accounting period ended 30th June 2026.

AUDITORS

The interim financial statements for the period ended 30th June 2026 have been audited 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 financial statements, which give a true and fair view of the financial position of the Corporation as at 30/6/2026 as well as of its income and 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 financial statements. In preparing these 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 Financial Statements;
- Design and implement effectively the internal control system in order to ensure that the preparation and presentation of the Interim Financial Statements are free from material misstatements due to frauds or errors;
- Prepare the Interim 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 financial position of the Corporation and to ensure that the interim financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the interim 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 financial statements.

For and on behalf of the Board of General Directors,



Đào Đức Thọ
General Director
Hanoi, 25th August 2026

No: 399/2026/BCSX-CPA VIETNAM-NV2

REVIEW REPORT OF THE INTERIM FINANCIAL INFORMATION

To: **Shareholders**
Board of Management, Supervisors Board and Board of General Directors
Construction Machinery Corporation - JSC

We have audited the accompanying interim financial statements of Construction Machinery Corporation - JSC prepared on 25/8/2026, as set out on pages 06 to page 43, including the Interim Statement of Financial Position as at 30/6/2026, and the Interim Income Statement, and Interim Cash flows Statement for the period ended 30/6/2026, and Notes to the Interim Financial Statements.

The Board of General Directors' responsibility

The Board of General Directors are responsible for the true and fair preparation and presentation of these interim financial statements in compliance with Vietnamese Standards on Accounting, Vietnamese Accounting Enterprise System and prevailing relevant regulations in preparation and presentation of the Interim Financial Statements and for such internal control as the Board of General Directors determine is necessary to enable the preparation of the Interim 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 financial statements based on the results of our review. We conducted our review in accordance with Vietnam Standards of review service contract No. 2410 - Review of interim financial information performed by the Corporation's independent auditors.

The review of interim financial information includes the interviews of people who are responsible for the financial and accounting matters, and performance of other analytical and review procedures. Basically, a review has a narrower scope than that of an audit in accordance with the Vietnam Auditing Standards and consequently, it does not allow us to gain assurance that we will be aware of all material issues that may be discovered during an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

As at 30/6/2026, the Corporation has not considered making a provision for doubtful debts in respect of receivables overdue with an original cost of VND 12.68 billion (at 31/12/2025 is VND 12.6 billion). Based on the information provided by the Corporation, we were unable to estimate the required provision for doubtful debts (if any). Accordingly, we are unable to determine whether any adjustments to these figures are necessary.

Qualified Conclusion

Based on our review, except for the matter described in the "Basis for Qualified Conclusion" paragraph, nothing has come to our attention that causes us to believe that the accompanying interim financial statements of the Corporation do not present fairly, in all material respects, the financial position of the Corporation as at 30/6/2026, and the interim consolidated results of its operations and its interim cash flows for the accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and the relevant statutory requirements relating to the preparation and presentation of interim financial statements.

Emphasized matters

As disclosed in Note 4 - Accounting policies applied, basis of preparation of the interim financial statements and notes to the interim financial statements. As at 30/6/2026, the Corporation's current liabilities exceeded its current assets by VND 151.1 billion. The Corporation incurred an accumulated loss of VND 233.88 billion as at 30/6/2026. The Corporation's operations depend on the recoverability of receivables, the extension of payables, and the future performance of its business 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.

As also disclosed in Note 4 - Notes to the interim financial statements: The Corporation was officially converted into a Joint Stock Company on 08/11/2016. As at the date of issuance of this review report, the handover of the State's capital contribution at the date of official conversion into a Joint Stock Company has not yet been completed. Accordingly, the interim financial statements for the accounting period ended 30/6/2026 have not included any adjustments related to the finalization of the equitization by the competent State authorities (if any).

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



Vu Ngoc An

Deputy General Director

Audit Practising Registration Certificate:

0496-2023-137-1

Authorised: 01/2026/UQ/CPA VIETNAM dated 02/01/2026 of Chairman

For and on behalf of,

CPA VIETNAM AUDITING COMPANY LIMITED

A Member of INPACT

Hanoi, 25th August 2025

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30th June 2026

			30/6/2026	01/01/2026
			VND	VND
				(Re-stated)
ASSETS	Code	Note		
A - CURRENT ASSETS	100		140,641,441,688	181,521,470,536
(100=110+120+130+140+150+160)				
I. Cash and cash equivalents	110		4,121,449,461	9,008,416,560
1. Cash	111	5.1	4,121,449,461	9,008,416,560
II. Short - term investments	120		19,349,941,082	19,289,409,574
3. Short - term held to maturity Investments	123	5.2.a	19,349,941,082	19,289,409,574
III. Short- term receivables	130		97,129,157,648	122,141,361,393
1. Short-term receivables from customers	131	5.3	99,629,955,126	111,758,756,875
2. Repayments to sellers in short-term	132	5.4	18,802,672,116	27,582,182,602
5. Other short-term receivables	135	5.5	127,063,844,107	139,168,468,006
6. Short-term allowances for doubtful debts	136	5.6	(148,447,075,362)	(156,447,807,751)
7. Shortage of assets awaiting resolution	137		79,761,661	79,761,661
IV. Inventories	140	5.7	13,082,321,850	15,657,506,711
1. Inventories	141		13,082,321,850	15,657,506,711
VI. Other current assets	160		6,958,571,647	15,424,776,298
1. Short-term deferred expenses	161	5.8	2,663,542	6,332,637,521
2. Deductible value added tax	162		6,949,857,740	9,086,256,108
3. Tax and other receivables from government budget	163	5.14	6,050,365	5,882,669
B - LONG-TERM ASSETS	200		202,427,005,544	211,262,423,564
(200=210+220+230+240+250+260+270)				
II. Fixed assets	220		152,608,564,751	155,287,168,421
1. Tangible fixed assets	221	5.9	152,608,564,751	155,287,168,421
- Historical Costs	222		256,446,291,070	255,780,196,465
- Accumulated depreciation	223		(103,837,726,319)	(100,493,028,044)
3. Intangible fixed assets	227	5.10	-	-
- Historical Costs	228		158,450,000	158,450,000
- Accumulated amortization	229		(158,450,000)	(158,450,000)
IV. Long-term assets in progress	250	5.11	2,598,766,083	3,182,057,809
1. Long-term work in progress	251		2,598,766,083	2,598,766,083
2. Construction in progress	252		-	583,291,726
V. Long-term investments	260	5.2.b	38,998,377,063	46,995,575,495
1. Investments in subsidiaries	261		45,130,006,008	45,130,006,008
2. Investments in joint ventures and associates	262		9,833,726,095	9,833,726,095
3. Investments in equity of other entities	263		2,170,047,311	2,170,047,311
4. Allowances for long-term investments	264		(18,135,402,351)	(10,138,203,919)
VI. Other Long-term assets	270		8,221,297,647	5,797,621,839
1. Long-term deferred expenses	271	5.8	8,221,297,647	5,797,621,839
TOTAL ASSETS (270 = 100+200)	270		343,068,447,232	392,783,894,100

INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)
As at 30th June 2026

RESOURCES	Code	Note	30/6/2026 VND	01/01/2026 VND (Re-stated)
C- LIABILITIES (300=310+330)	300		335,571,579,314	388,487,578,243
I. Short-term liabilities	310		291,741,992,718	341,246,893,755
1. Short-term trade payables	311	5.12	41,615,337,957	57,662,591,978
2. Short-term prepayments from customers	312	5.13	9,377,298,647	19,173,131,375
4. Short-term Taxes and other payables to State budget	314	5.14	77,434,423,716	76,325,754,758
5. Payables to employees	315		1,174,311,110	3,449,504,633
6. Short-term accrued expenses	316	5.15	10,080,287,148	22,384,420,447
9. Short-term deferred revenues	319	5.16	6,971,959,092	15,574,277,758
10. Other short-term payments	320	5.17	123,279,802,514	120,352,826,132
Short-term borrowings and finance lease liabilities	321	5.18	21,808,572,534	26,324,386,674
II. Long-term liabilities	330		43,829,586,596	47,240,684,488
7. Long-term deferred revenues	337	5.16	813,167,108	-
8. Other long-term payables	338	5.17	10,736,419,488	10,360,684,488
Long-term borrowings and finance lease liabilities	339	5.18	32,280,000,000	36,880,000,000
D- OWNERS' EQUITY	400	5.19	7,496,867,918	4,296,315,857
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		2,876,607,322	2,876,607,322
10. Undistributed profit after tax	420		(233,879,739,404)	(237,080,291,465)
Undistributed profit after tax brought - forward	420a		(237,080,291,465)	(241,280,772,464)
Undistributed profit after tax for the current year	420b		3,200,552,061	4,200,480,999
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	440		343,068,447,232	392,783,894,100

Preparer



Kieu Thi Nguyet Nga

Chief Accountant



Nguyen Ngoc Hai

Hanoi, 25th August 2026

General Director



Dao Duc Tho

INTERIM INCOME STATEMENT
For the period ended 30th June 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	77,152,254,478	59,138,964,946
2. Revenue deductions	02		-	-
3. Net revenues from sales and services rendered (10 = 01-02)	10		77,152,254,478	59,138,964,946
4. Cost of goods	11	6.2	62,354,062,277	45,992,977,574
5. Gross revenues from sales and services rendered (20 = 10-11)	20		14,798,192,201	13,145,987,372
Gain/(loss) on sale and disposal of investment properties	21		-	-
6. Financial income	22	6.3	132,128,857	2,384,337,364
7. Financial expenses	23	6.4	10,443,296,948	2,798,632,920
<i>In which: interest expenses</i>	24		2,446,098,516	2,798,632,920
8. Selling expenses	26	6.5	-	-
9. General administrative expenses	27	6.5	(208,941,700)	8,053,386,418
10. Net profits from operating activities {30 = 20+(21-22)+24-(25+26)}	30		4,695,965,810	4,678,305,398
11. Other income	31	6.6	1,058,804,220	3,507,602
12. Other expenses	32	6.6	1,403,263,963	1,333,127,797
13. Other profits (40 = 31-32)	40	6.6	(344,459,743)	(1,329,620,195)
14. Total net profit before tax(50 = 30+40)	50		4,351,506,067	3,348,685,203
15. Current corporate income tax expenses	51	6.7	1,150,954,006	-
17. Profits after corporate income tax (60 = 50-51-52)	60		3,200,552,061	3,348,685,203

Preparer



Kieu Thi Nguyet Nga

Chief Accountant



Nguyen Ngoc Hai

Hanoi, 25th August 2026

General Director



Dao Duc Tho

INTERIM CASH FLOW STATEMENT
(Indirect method)
For the period ended 30th June 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		4,351,506,067	3,348,685,203
2. Adjustments for			-	-
- Depreciation of fixed assets and investment properties	02		3,344,698,275	4,117,071,494
- Provisions	03		(8,000,732,389)	-
- Gains (losses) on investing activities	05		7,869,221,719	(2,384,337,364)
- Interest expenses	06		2,446,098,516	2,798,632,920
3. Operating profit before changes in working capital	08		10,010,792,188	7,880,052,253
- Increase (decrease) in receivables	09		35,145,166,806	(9,221,071,054)
- Increase (decrease) in inventories	10		2,575,184,861	(3,079,205,438)
- Increase (decrease) in payables	11		(43,533,907,018)	7,458,622,356
- (Increase) decrease deferred expenses	12		3,906,298,171	(16,354,294,879)
- Interest paid	14		(2,291,938,601)	(2,293,175,876)
- Corporate income tax paid	15		(1,571,391,692)	-
Net cash flows from operating activities	20		4,240,204,715	(15,609,072,638)
II. Cash flows from investing activities			-	-
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(82,802,879)	-
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	7,571,062
Net cashflow from investing activities	30		(11,357,674)	12,323,944,725
III. Cash flows from financing activities			-	-
3. Proceeds from borrowings	33		14,101,679,082	26,649,081,434
4. Repayment of financial principal	34		(23,217,493,222)	(23,342,306,360)
Net cashflow from financing activities	40		(9,115,814,140)	3,306,775,074
Net cashflow during the period (50 = 20+30+40)	50		(4,886,967,099)	21,647,161
Cash and cash equivalents at beginning of year	60	5.1	9,008,416,560	3,356,270,433
Effect of exchange rate fluctuations	61		-	-
Cash and cash equivalents at end of year (70 = 50+60+61)	70	5.1	4,121,449,461	3,377,917,594

Preparer



Kieu Thi Nguyet Nga

Chief Accountant



Nguyen Ngoc Hai

General Director



Dao Duc Tho

NOTES TO THE INTERIM FINANCIAL STATEMENTS
For the period ended 30th June 2026

1. CORPORATION INFORMATION

1.1 Structure of Ownership

Construction Machinery Corporation (hereinafter referred to as “the Corporation”) was established under Decision No. 993/BXD-TCLĐ dated November 20, 1995 of the Ministry of Construction on the basis of reorganizing the Units of the Union of Construction Mechanical Enterprises under the Ministry of Construction. According to Decision No. 94/TĐSĐ-HĐQT dated June 30, 2010 of the Board of Directors of Song Da Group, Construction Machinery Corporation converted its operating model to a One-Member Limited Liability Company. According to Decision No. 915/QĐ-BXD dated October 18, 2012 of the Minister of Construction, the rights and obligations of the State capital owner at Construction Machinery 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.

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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 7th amended Certificate of Business Registration dated March 28, 2023 is VND 238,500,000,000 (*In words: Two hundred and thirty-eight billion, five hundred million VND*).

The Corporation's shares are being traded on the UpCOM floor with the stock code TCK.

Head office address of the Corporation: No. 125D Minh Khai Street, Bach Mai Ward, Hanoi City.

1.2 Business lines and principal activities

- Manufacturing of metal tanks, reservoirs, and containers;
- Forging, stamping, pressing and rolling of metals; powder metallurgy;
- Manufacturing of metal structures;
- Mechanical processing, metal treatment and coating;
- Real estate business;
- Vocational education and training;
- Labor export services; training, retraining, and professional skill enhancement for technical staff and workers in the fields of mechanics and construction;
- Hotel, restaurant, and tourism services (excluding bar business, karaoke rooms, and dance halls);
- Office and house rental services;
- Design appraisal, bidding consultancy, construction design and execution, supply of materials and equipment, and project management;
- Supervision of construction of road works, with specialization in construction and finishing;
- Supervision of construction of civil works, with specialization in construction and finishing;

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the period ended 30th June 2026

1.2 Operating industry and principal activities (Continued)

- Supervision of installation of electrical systems for civil and industrial construction works, as well as technical infrastructure;
- Design of electrical systems for civil, industrial, and technical infrastructure projects;
- Urban planning design and architectural design of construction works;
- Investment consultancy and construction of projects in the fields of mechanics, building materials, electricity, telecommunications infrastructure, petroleum, industrial, civil, urban infrastructure, industrial zones, and tourist areas, including: preparation and appraisal of investment projects;
- Construction of industrial, civil, and transportation works (roads, railways, ports), irrigation works (pumping stations, canals, dikes, reservoirs), water supply and drainage works, urban technical infrastructure and industrial zone infrastructure; construction of industrial electrical systems, control electrical systems, civil electrical systems, transmission lines and substations;
- Installation of complete equipment lines;
- Transportation and loading/unloading services;
- Manufacturing of materials for the electricity industry and construction materials;
- Manufacturing of complete equipment lines, supplies, machinery, equipment, spare parts, tools, accessories, and products serving the construction, electricity, transportation, irrigation, mining, and other economic-technical sectors;
- Electricity generation and distribution;
- Trading of complete equipment lines, supplies, machinery, equipment, spare parts, tools, accessories, and products serving the construction, electricity, transportation, irrigation, mining, and other economic-technical sectors;
- Preschool education;
- Real estate consultancy, brokerage, auction of real estate and land use rights; condominium management and operation services;
- General building cleaning services;
- General support services;
- Combined office administrative services./.

The Corporation's principal activities during the period: Infrastructure construction and office leasing.

1.3. Production and business cycle

The Corporation's normal production and business cycle is 12 months.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

1.4 The corporation structure

As at 30/6/2026, the Corporation has subsidiaries, associates and dependent units as follows:

Subsidiaries	Address	The principal activities	Capital contribut ion ratio	Ratio of voting rights
Investments in subsidiaries				
Habac Construction Machinery Joint Stock Company No2 (COMA 2)	Bac Ninh	Construction of other civil engineering tools	51,38%	51,38%
Thai Binh Construction and Mechanical Joint Stock Company Limited (COMA 16)	Hung Yen	Manufacture of agricultural and forestry machinery	53,61%	53,61%
Minh Khai Lock Joint Stock Company	Ha Noi	Manufacture of other metal products (Door 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 Material Equipment Trade Company Limited No.27 (Coma 27)	Ha Noi	Building a house	100,00%	100,00%
The Import – Export Manufactured Service And Countryside Development Co., Ltd	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	Ha Noi	Watch manufacturing	31,00%	31,00%

Subsidiary units as at 30/6/2026 include:

Name	Address
COMA 1 - Branch of the Vietnam Construction Mechanical Corporation (*)	Residential Group 4, Xuan Phuong Ward, Hanoi
COMA 15 - Branch of the Vietnam Construction Mechanical Corporation	Floor 9, COMA Building, 125D Minh Khai, Bach Mai Ward, Hanoi
Import-Export Center – Branch of Vietnam Construction Mechanical Corporation (**)	Floor 13, COMA Building, 125D Minh Khai, Bach Mai Ward, Hanoi
Quang Minh Mechanical Factory – Branch of Vietnam Construction Mechanical Corporation	Lot 4, Quang Minh Industrial Park, Quang Minh Commune, Hanoi

(*) Resolution No. 46/NQ-HĐQT dated 22/8/2022 of the Board of Directors of the Construction Machinery Corporation - JSC approved the policy of terminating the operation of COMA1 - Branch of the Construction Mechanical Corporation. At the time of issuing 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/QĐ-HĐQT dated 08/4/2024 of the Board of Directors of the Construction Mechanical Corporation – JSC, the policy to terminate the operations of the Import-Export Center – a Branch of the Construction Mechanical Corporation was approved. As at the date of issuance of this report, the Import-Export Center has ceased operations but has not yet completed the procedures for closing its tax code.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

1.5 Number of employees as at the end of the accounting period

The total number of employees of the Corporation as at 30/06/2026 is 53 (the number of employees as at 31/12/2025 is 53).

1.6 Statement of information comparability on the interim financial statements

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

The Corporation has adopted the guidance of Circular No. 99/2025/TT-BTC from 01/01/2026. To ensure comparability of the information presented in the interim financial statements, the Corporation has restated or reclassified certain items in the financial statements for the financial year ended 31/12/2025 and the interim financial statements for the period ended 30/6/2026. Accordingly, the accounting information and figures presented in the financial statements are comparable as they have been calculated and presented consistently.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

Fiscal year

The Corporation's fiscal year applicable for the preparation of its financial statements starts on 1st January and ends on 31st December of solar year.

The Corporation's interim financial statements are prepared accounting for the period ended 30th June 2026.

Accounting currency

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

3. ACCOUNTING STANDARDS AND SYSTEM

Accounting system

The Corporation applies the Vietnamese Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC dated 27/10/2025, issued by the Ministry of Finance.

Statements for the compliance with Accounting Standards and System

The Corporation's Board of General Directors ensures that it has fully complied with the Vietnamese Accounting Standards and the Vietnamese Accounting Regime for Enterprises that have been issued and are effective and relevant to the preparation and presentation of the interim financial statements for the period ended 30/6/2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the interim financial statements

The accompanying interim financial statements are presented in Vietnamese Dong (VND), prepared on a historical cost basis, and in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations relating to the preparation and presentation of interim financial statements.

The accompanying interim financial statements are the Corporation's interim financial statements, and therefore do not include the interim financial statements of its subsidiaries. Users of these interim financial statements should read them together with the Corporation's interim financial statements for the accounting period ended 30/6/2026 in order to obtain complete information on the Corporation's financial position, interim operating results, and interim consolidated cash flows for the period.

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

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Equitization Finalization

The Corporation was officially converted into a Joint Stock Company on 08/11/2016. The Corporation's interim financial statements for the accounting period ended 30/6/2026 have not included adjustments related to the equitization finalization since the Corporation has not received approval of the equitization finalization from the competent authorities as at the date of its official conversion into a Joint Stock Company.

Going Concern Assumption

As at 30/6/2026, the Corporation's current liabilities exceeded its current assets by VND 151.1 billion. The Corporation incurred an accumulated loss of VND 233.88 billion as at 30/6/2026. The Corporation's operations depend on the recoverability of receivables, the extension of payables, and the future performance of its business 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.

The Board of Management and the Board of General Directors have regularly assessed the situation and actively implemented plans to enable the Corporation to overcome the difficult period and continue its operations and development. The measures implemented and being implemented include:

- The Corporation has implemented measures to reduce costs appropriately in line with the scale of its operations.
- The Corporation has actively promoted its property leasing services, which have generated relatively high efficiency and helped offset the Corporation's recurring operating activities, thereby providing a foundation for the Corporation to continue its stable business operations in the coming period.

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

Accounting estimates

The preparation of the interim financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the interim financial statements and the reported amounts of revenues and expenses during the fiscal period. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Cash equivalents are short-term investments with original maturities of no more than three months from the date of acquisition, which are readily convertible into a known amount of cash and subject to an insignificant risk of changes in value.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial investments

Held to maturity investments

Held-to-maturity investments comprise investments that the Corporation has the intention and ability to hold until maturity. Held-to-maturity investments include bank 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 held-to-maturity investments.

Held-to-maturity investments are initially recognised from the date of acquisition and initially measured at cost, including the purchase price and transaction costs directly attributable to the acquisition of the investments. Interest income from held-to-maturity investments after the acquisition date is recognised in the Statement of Income on an accrual basis. Interest receivable prior to the date on which the Corporation acquires the investments is deducted from the cost of the investments at the acquisition date.

Investments in subsidiaries, associates and other investments

Investments in subsidiaries over which the Corporation has control, investments in associates and joint ventures over which the Corporation has significant influence are stated at cost method in the interim financial statements.

Profit distributions that Corporation received from the accumulated profits of the subsidiaries after the Corporation obtains control right are recognized in income statement. Other distributions are considered a recovery of investment and are deducted to the investment value.

Profit distributions that Corporation received from the accumulated profits of the associates after the Corporation obtains control right are recognized in income statement. Other distributions are considered a recovery of investment and are deducted to the investment value.

Investments in subsidiaries, joint ventures, associates and other investments are presented at cost less allowance for diminution in value (if any) in the interim Statement of Financial Position.

Other investments are recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments.

Allowance for loss of investments

Held-to-maturity investments: Provision for impairment losses is recognized when there are indications or evidence that part or all of an investment may not be recoverable in accordance with the agreed terms.

Investments in subsidiaries and associates; investments in other entities and other investments: Provision for impairment losses is recognized when there are indications or evidence that an investment has suffered a decline in value at the reporting date. The impairment loss is determined in accordance with prevailing accounting regulations, depending on the nature of each investment.

For investees that are parent companies, the basis for determining the provision for impairment losses on investments is the consolidated financial statements of the investee.

Receivables

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

Provision for doubtful debts is recognized when there are any indications or evidence that the Corporation is unable or unlikely to recover its receivables in accordance with prevailing accounting regulations.

At the end of the financial year, the Corporation reassesses the balances of receivables denominated in foreign currencies, which are monetary items, using the average of the commercial banks' buying and selling transfer exchange rates at the bank where the Corporation regularly conducts transactions.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (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 labor, 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 using the weighted average method (for goods, the specific identification method is applied).

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 Amortization

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	06 - 32
Machinery and equipment	05 - 10
Motor vehicles	03 - 08
Office equipment	06 - 10

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 fixed assets comprise accounting software, which are presented at cost less accumulated amortization.

The cost of an intangible fixed asset comprises all costs incurred by the Corporation to acquire the intangible fixed asset up to the date when the asset is ready for use and capable of operating in the manner intended by the Corporation.

The intangible fixed asset, being land use rights with a definite term, is amortized using the straight-line method over the validity period of the land use rights certificate. The land use rights are amortized over a period of 32 years.

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.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Prepaid expenses

Prepaid expenses comprise actual expenses arising but relevant to financial performance in several accounting periods and the transfer of these expenses to production and operating costs of subsequent accounting periods. The Corporation's prepaid expenses comprise the following:

Tools and supplies

Tools and supplies are recorded to expenses and depreciated to on a straight-line basis with useful life of not exceeding 03 years.

Periodic repair and maintenance expenses for fixed assets and other expenses

Fixed assets major repairs expenses which have significant value incurring one time which are recorded to expenses and amortized on a straight-line basis over 03 years.

Payables

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

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which 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, payables for import through trustees of which the seller is an independent entity with the Corporation.
- 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 reassesses the balances of these payables denominated in foreign currencies, which are monetary items, using the average of the commercial bank's buying and selling transfer exchange rates at the bank where the Corporation regularly conducts transactions.

Dividends and profit payables

Dividends are recognized as liabilities when the Corporation's Board of General Directors, acting under authorization from the General Meeting of Shareholders, issues a dividend declaration and the Vietnam Securities Depository and Clearing Corporation announces the record date for dividend entitlement.

Loans and finance lease liabilities

Loans and finance lease liabilities include loans, financial leases, 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 financial liabilities 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".

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

The Corporation recognizes accrued expenses for the following main expense items:

- Accrued borrowing interest expense: Accrued based on the relevant loan agreements;
- Other expenses: Accrued based on estimated cost documentation and the volume of work completed.

Unrealized revenues

Unearned revenue includes advance payments from customers for one or more accounting periods relating to asset leasing. Such unearned revenue is allocated and recognized as income on a straight-line basis over the lease term in accordance with the rental period.

At each period, deferred revenue is determined and recognized as revenue for the period in accordance with the asset lease term.

Owners' equity

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

Other owners' capital is formed from additions from business results, revaluation of assets, and the residual value between the fair value of donated or granted assets and the related taxes payable, if any.

The Corporation's profit after tax is appropriated for dividend payments to shareholders upon approval by the General Meeting of Shareholders at the Corporation's annual General Meeting and after the required funds have been appropriated in accordance with the Corporation's Charter.

Revenue and other income

The Corporation's revenue includes construction and installation revenue, sale of goods, service provision.

Construction contracts

Where a construction contract provides for payment based on the value of work performed, when the outcome of the construction contract can be reliably estimated and is confirmed by the customer, revenue and related costs are recognized in proportion to the completed work confirmed by the customer during the period and reflected in the invoices issued.

Increases or decreases in construction volumes, compensation received and other receipts are recognised as revenue only when they have been agreed with the customer.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income (Continued)

Revenue from sale of goods

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

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

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 Statement of Financial Position 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 Statement of Financial Position date; and

Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

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

The cost of goods sold and services rendered comprises the total costs incurred for products and services, and the production costs of construction products during the period, in accordance with the matching principle with revenue. Abnormal amounts of inventory costs are recognised immediately in the cost of goods sold.

Financial expenses

Finance expenses reflect expenses incurred during the period, mainly comprising:

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

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.
- Deferred income tax expenses: is corporate income tax payable in the future arising from: recognising deferred income tax payable during the year; reversing deferred tax assets recognised in previous years/periods; not recognising deferred tax assets or deferred tax liabilities arising from transactions that directly recorded to equity

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.

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.

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

5.1 Cash and cash equivalents

	30/6/2026	01/01/2026
	VND	VND
Cash on hand	409,181,520	111,414,039
Bank deposits (*)	3,712,267,941	8,897,002,521
Total	4,121,449,461	9,008,416,560

(*) Details of non-term 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
FPT Securities Joint Stock Company	478,705,433	478,423,025
Others	798,523,650	800,451,096
Total	3,712,267,941	8,897,002,521

CONSTRUCTION MACHINERY CORPORATION - JSC
No. 125D Minh Khai Street, Bach Mai Ward,
Hanoi City, Vietnam

Form B 09a - DN
Issued under Circular 99/2025/TT- BTC
27 October 2025 of Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.2 Financial investments

a. Held to maturity investments

	30/6/2026 (VND)			01/01/2026 (VND)		
	Original cost	Recoverable amount	Allowances	Original cost	Recoverable amount	Allowances
Short-term	19,349,941,082	19,349,941,082	-	19,289,409,574	19,289,409,574	-
<i>Borrowings</i>	19,349,941,082	19,349,941,082	-	19,289,409,574	19,289,409,574	-
Minh Khai Lock Joint Stock Company (*)	18,999,539,026	18,999,539,026	-	18,954,660,943	18,954,660,943	-
Construction and Trading of Materials and Equipment No. 27 OMCL (*)	350,402,056	350,402,056	-	334,748,631	334,748,631	-
Total	19,349,941,082	19,349,941,082	-	19,289,409,574	19,289,409,574	-
<i>In which:</i>						
<i>Held-to-maturity investments with related parties (Details in Note 7.1)</i>	19,349,941,082	-	-	19,289,409,574	-	-

(*) Loans between the Corporation and its subsidiaries have terms of no more than 12 months, with interest rates ranging from 0% to 10% per annum.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.2 Financial investments (Continued)

b. Investments in other entities

	Rate		30/6/2026 (VND)			01/01/2026 (VND)		
	Capital held	Voting rights	Original price	Fair value	Provisions	Original price	Fair value	Provisions
Investment in Subsidiaries			45,130,006,008	35,554,280,100	(9,575,725,908)	45,130,006,008	35,554,280,100	(9,575,725,908)
Ha Bac Construction mechanical Joint Stock Company No. 2 (COMA 2)	51.38%	51.38%	14,475,873,012	14,475,873,012	-	14,475,873,012	14,475,873,012	-
Thai Binh Mechanical and construction Joint Stock Company (COMA 16)	53.61%	53.61%	3,633,663,558	3,633,663,558	-	3,633,663,558	3,633,663,558	-
Minh Khai Lock Joint Stock Company	67.47%	67.47%	16,220,236,781	16,220,236,781	-	16,220,236,781	16,220,236,781	-
Construction Mechanical and Electrical installation Joint Stock Company (COMAEL)	51.54%	51.54%	5,669,250,000	-	(5,669,250,000)	5,669,250,000	-	(5,669,250,000)
Construction and Materials and Equipment Trading Company No. 27 (Coma 27)	100.00%	100.00%	202,007,497	-	(202,007,497)	202,007,497	-	(202,007,497)
Production - Import-Export and Rural Development services company limited	100.00%	100.00%	4,928,975,160	1,224,506,749	(3,704,468,411)	4,928,975,160	1,224,506,749	(3,704,468,411)
Investment in Joint Venture Company			9,833,726,095	1,836,527,663	(7,997,198,432)	9,833,726,095	1,836,527,663	-
Zenner-Coma Water Meter Joint venture Company Limited	31.00%	31.00%	1,836,527,663	1,836,527,663	-	1,836,527,663	1,836,527,663	-
Song Chu Mechanical and Construction Joint Stock Company (COMA 17)	48.39%	48.39%	7,997,198,432	-	(7,997,198,432)	7,997,198,432	7,997,198,432	-
Other long-term investments			2,170,047,311	1,607,569,300	(562,478,011)	2,170,047,311	1,607,569,300	(562,478,011)
COMA Real Estate investment and Trading (COMARE)			562,478,011	-	(562,478,011)	562,478,011	-	(562,478,011)
Construction Mechanical Joint Stock Company No. 10	5.00%	5.00%	500,000,000	500,000,000	-	500,000,000	500,000,000	-
Huong Son Hydropower Joint Stock Company (ii)	0.42%	0.42%	1,107,569,300	1,107,569,300	-	1,107,569,300	1,107,569,300	-
Total			57,133,779,414	38,998,377,063	(18,135,402,351)	57,133,779,414	46,995,575,495	(10,138,203,919)

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

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.3 Receivables from customers

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Provision	Book value	Provision
Short-term	99,629,955,126	(67,605,910,529)	111,758,756,875	(67,605,910,529)
EPC Joint Venture Contractor SINOMA - BAT	34,472,561,394	(34,472,561,394)	34,472,561,394	(34,472,561,394)
Receivables from other entities	65,157,393,732	(33,133,349,135)	77,286,195,481	(33,133,349,135)
Total	99,629,955,126	(67,605,910,529)	111,758,756,875	(67,605,910,529)
<i>In which:</i>	2,446,673,093	-	2,446,673,093	-
<i>Receivables to related parties (Details in Note 7.1)</i>				

5.4 Repayments to suppliers

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Provision	Book value	Provision
Short-term	18,802,672,116	(7,415,435,273)	27,582,182,602	(7,415,435,273)
Construction and Real Estate Company No. 7 - COMA 7	4,101,685,856	(300,182,298)	4,101,685,856	(300,182,298)
Construction and Real Estate Joint Stock Company No. 26	6,345,100,134	-	15,920,756,412	-
COMA 18 Joint Stock Company	3,482,461,246	(3,482,461,246)	3,482,461,246	(3,482,461,246)
Others	4,873,424,880	(3,632,791,729)	4,077,279,088	(3,632,791,729)
Total	18,802,672,116	(7,415,435,273)	27,582,182,602	(7,415,435,273)
<i>In which: Repayments to suppliers to related parties (Details in Notes 7.1)</i>	-	-	10,000,000	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.5 Other receivables

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short-term	127,063,844,107	(73,425,729,560)	139,168,468,006	(81,426,461,949)
Mortgages	1,129,911,817	-	1,060,691,179	-
Advance	5,203,082,223	-	5,137,498,783	-
- Other receivables	120,730,850,067	(73,425,729,560)	132,970,278,044	(81,426,461,949)
+ Mechanical and Construction Company No. 7 (CQMA7)	33,762,164,150	(33,762,164,150)	34,782,164,150	(34,782,164,150)
+ Construction Mechanical joint stock company No. 10	33,198,042,195	(28,783,659,370)	41,882,768,212	(28,783,659,370)
+ Mechanical and Electrical Installation Joint Stock Company and Infrastructure Development (COMA 18)	20,145,227,969	-	21,145,227,969	-
+ Minh Khai Joint Stock Company	659,581,451	-	659,890,459	-
+ Mechanical and Construction and Electrical and Water Machinery Installation Joint Stock Company (COMAEL)	14,682,430,584	-	14,682,430,584	(7,341,215,292)
+ Construction and Trade Joint Stock Company (COMA 25)	2,151,270,689	-	2,151,270,689	-
+ Other receivables	16,132,133,029	(10,879,906,040)	17,666,525,981	(10,519,423,137)
Total	127,063,844,107	(73,425,729,560)	139,168,468,006	(81,426,461,949)
In which:				
Receivables to related parties (Details in Notes 7.1)	16,968,139,461	(391,171,648)	16,968,139,461	(8,388,370,080)

CONSTRUCTION MACHINERY CORPORATION - JSC
No. 125D Minh Khai Street, Bach Mai Ward,
Hanoi City, Vietnam

Form B 09a - DN
Issued under Circular 99/2025/TT- BTC
27 October 2025 of Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.6 Bad debts

	30/06/2026 (VND)				01/01/2026 (VND)			
	Original value	Provision	Book value	Overdue period	Original value	Provision	Book value	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
COMA 10 Construction Joint Stock Company	33,198,042,195	(28,783,659,370)	4,414,382,825	> 3 year	41,882,768,212	(28,783,659,370)	13,099,108,842	> 3 year
Mechanical and Construction company No. 7 (COMA7)	33,762,164,150	(33,762,164,150)	-	> 3 year	40,793,667,708	(40,793,667,708)	-	> 3 year
Other entities	91,977,037,980	(51,428,690,448)	40,548,347,532	From 6 months to more than 3 years	69,792,370,416	(52,397,919,279)	17,394,451,137	From 6 months to more than 3 years
Total	193,409,805,719	-148,447,075,362	44,962,730,357	-	186,941,367,730	-156,447,807,751	30,493,559,979	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.7 Inventories

	30/6/2026 (VND)		01/01/2026 (VND)	
	Value cost	Provision	Value cost	Provision
Raw materials, supplies	56,983,719	-	56,983,719	-
Tools, equipment	2,479,320	-	2,479,320	-
Work in progress	9,511,132,434	-	12,086,317,295	-
Real estate goods (i)	3,511,726,377	-	3,511,726,377	-
Total	13,082,321,850	-	15,657,506,711	-

(i): Real estate inventory comprises one adjoining townhouse in the Skylight Minh Khai Project.

5.8 Deferred expenses

	30/6/2026	01/01/2026
	VND	VND
Short-term	2,663,542	6,332,637,521
Factory rental expenses	-	6,327,621,819
Others	2,663,542	5,015,702
Long-term	8,221,297,647	5,797,621,839
Tools, equipment, and supplies	62,407,132	202,571,476
Repair costs	2,667,903,776	878,604,838
Industrial park infrastructure rental costs	5,444,654,699	4,571,754,798
Others	46,332,040	144,690,727
Total	8,223,961,189	12,130,259,360

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.9 Tangible fixed assets

Unit: VND

	Houses, architecture	Machinery, equipment	Transportation means	Office equipment	Total
HISTORY COST					
As at 01/01/2026	233,750,349,005	7,815,719,620	4,993,014,545	9,221,113,295	255,780,196,465
Purchases during the period	-	-	-	82,802,880	82,802,880
Completed capital construction investments	583,291,725	-	-	-	583,291,725
As at 30/06/2026	234,333,640,730	7,815,719,620	4,993,014,545	9,303,916,175	256,446,291,070
ACCUMULATED DEPRECIATION					
As at 01/01/2026	78,840,561,530	7,636,297,010	4,993,014,545	9,023,154,959	100,493,028,044
Depreciation	3,299,117,352	15,416,460	-	30,164,463	3,344,698,275
As at 30/06/2026	82,139,678,882	7,651,713,470	4,993,014,545	9,053,319,422	103,837,726,319
NET BOOK VALUE					
As at 01/01/2026	154,909,787,475	179,422,610	-	197,958,336	155,287,168,421
As at 30/06/2026	152,193,961,848	164,006,150	-	250,596,753	152,608,564,751

Net book value of tangible fixed assets used to secure bank loans as at 30/6/2026 is VND 31,893,033,420 (As at 01/01/2026 is VND 31,893,033,420).

History cost of tangible fixed assets which are fully depreciated but still in use as at 30/6/2026 is VND 115,388,931,967 (As at 01/01/2026 is VND 117,469,062,384).

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

No.	Type and name of asset	As at 30/6/2026 (VND)			As at 01/01/2026 (VND)		
		History Cost	Accumulated depreciation	Carrying amount	History 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	132,716,091,724	35,640,278,610	97,075,813,114	132,115,301,246	33,278,963,365	98,836,337,881

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.10 Intangible fixed assets

Unit: VND

	Computer software	Total
HISTORY COST		
As at 01/01/2026	158,450,000	158,450,000
As at 30/06/2026	158,450,000	158,450,000
ACCUMULATED AMORTIZATION		
As at 01/01/2026	158,450,000	158,450,000
Amortization	-	-
As at 30/06/2026	158,450,000	158,450,000
NET BOOK VALUE		
As at 01/01/2026	-	-
As at 30/06/2026	-	-

The historical cost of intangible fixed assets which have been fully amortized but still in use as at 30/6/2026 is VND 158,450,000 (As at 01/01/2026 is VND 158,450,000).

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

Type and name No. of asset	As at 30/6/2026 (VND)			As at 01/01/2026 (VND)		
	History Cost	Accumulated amortization	Carrying amount	History Cost	Accumulated amortization	Carrying amount
Document Management 1 and Workflow	113,450,000	113,450,000	-	113,450,000	113,450,000	-
Management Software 2 Software	45,000,000	45,000,000	-	45,000,000	45,000,000	-
Total	158,450,000	158,450,000	-	158,450,000	158,450,000	-

5.11 Long-term assets in progress

	30/6/2026 (VND)		01/01/2026 (VND)	
	Value	Recoverable value	Value	Recoverable value
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	-	-	583,291,726	583,291,726
Upgrade of the meeting room on the 14th floor of the COMA office building	-	-	583,291,726	583,291,726
Total	2,598,766,083	-	3,182,057,809	583,291,726

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.12 Trade payables

	30/6/2026 VND	01/01/2026 VND
Short-term	41,615,337,957	57,662,591,978
Ha Bac Construction and Engineering Company No. 2 - COMA 2	2,190,159,060	6,935,917,001
Song Chu Mechanical and Construction Joint Stock Company - COMA 17	1,690,491,311	1,690,491,311
Construction and Engineering Joint Stock Company No. 26 - COMA26	674,921,394	7,904,094,257
Construction and Engineering and Construction Company (COMAEL)	3,870,617,564	3,870,617,564
Other entities	33,189,148,628	37,261,471,845
Total	41,615,337,957	57,662,591,978
<i>In which:</i>		
<i>Trade payables are related parties</i> <i>(Details in Note 7.1)</i>	<i>8,977,985,438</i>	<i>14,930,986,877</i>

5.13 Prepayments from customers

	30/6/2026 VND	01/01/2026 VND
Short-term	9,377,298,647	19,173,131,375
Construction Investment Project Management Board (Construction Contract of the Road to the Symbol)	1,889,219,349	1,889,219,349
Vietnam Theatre of Music and Dance – Package No. 3	625,000,000	625,000,000
Thai An Technology Engineering Joint Stock Company	3,965,457,972	12,571,194,583
Green diamond Vietnam group joint stock company	965,000,000	965,000,000
Others	1,932,621,326	3,122,717,443
Total	9,377,298,647	19,173,131,375

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.14 Taxes and payables to, receivables from the State Treasury

	01/01/2026 VND	Additions VND	Paid VND	30/6/2026 VND
Payables	33,537,950,478	4,015,600,367	3,765,334,588	33,788,216,257
<i>Short-term</i>	<i>76,325,754,758</i>	<i>5,029,538,047</i>	<i>3,920,869,089</i>	<i>77,434,423,716</i>
VAT	16,112,728,162	-	-	16,112,728,162
Corporate income tax	1,571,391,692	1,150,954,006	1,571,391,692	1,150,954,006
Personal income tax	220,092,293	125,711,129	155,435,134	190,368,288
Land tax, land rent	15,853,830,624	2,864,646,361	2,193,942,896	16,524,534,089
Fees, charges and other payables	42,567,711,987	888,226,551	99,367	43,455,839,171
Receivables	5,882,669	-	167,696	6,050,365
<i>Short-term</i>	<i>5,882,669</i>	<i>-</i>	<i>167,696</i>	<i>6,050,365</i>
Personal income tax	5,882,669	-	167,696	6,050,365

5.15 Accrued expenses

	30/6/2026 VND	01/01/2026 VND
Short-term	10,080,287,148	22,384,420,447
Advance cost provision for Skylight building Project	-	12,855,180,917
Advance cost provision for projects	1,736,612,542	3,796,466,121
Advance cost provision for Other projects	8,343,674,606	5,732,773,409
Total	10,080,287,148	22,384,420,447

5.16 Unearned revenue

	30/6/2026 VND	01/01/2026 VND
Short-term	6,971,959,092	15,574,277,758
Rental revenue	6,971,959,092	15,574,277,758
Long-term	813,167,108	-
Rental revenue	813,167,108	-
Total	7,785,126,200	15,574,277,758

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.17 Other payables

	30/6/2026 VND	01/01/2026 VND
Short-term	123,279,802,514	120,352,826,132
Trade Union fees	885,524,678	867,910,858
Social insurance	5,267,870,369	6,160,439,540
Health insurance	1,902,060	1,802,655
Unemployment insurance	750,304	626,180
Others	117,123,755,103	113,322,046,899
<i>Profit payable to the city (Right to use Skyline project land) (*)</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>2,691,403,748</i>	<i>2,453,977,776</i>
<i>Interest on late payment of insurance</i>	<i>5,923,076,919</i>	<i>5,928,085,313</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>13,140,440,717</i>	<i>9,371,150,091</i>
Long-term	10,736,419,488	10,360,684,488
Deposits	10,736,419,488	10,360,684,488
Total	134,016,222,002	130,713,510,620
<i>In which:</i>		
<i>Payables are related parties (Details in Note 7.1)</i>	<i>721,375,000</i>	<i>721,375,000</i>

(*) This represents the profit distribution from the "Skylight High-end Residential Project" in accordance with Resolution No. 31/NQ-HDQT dated 6 May 2015 of Mechanical Construction Corporation – JSC approving the adjustment to the profit distribution for the first six months of 2014 of the Corporation and the minutes determining the enterprise value for the equitization of the Parent Company – Mechanical Construction Corporation. As at the date of preparation of these interim financial statements, the Skylight Project has not yet received official approval of its final settlement, and the land use fee rate has not yet been agreed with the city authorities.

CONSTRUCTION MACHINERY CORPORATION - JSC
No. 125D Minh Khai Street, Bach Mai Ward,
Hanoi City, Vietnam

Form B 09a – DN
Issued under Circular 99/2025/TT- BTC
27 October 2025 of Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (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	12,608,572,534	14,101,679,082	18,617,493,222	17,124,386,674
<i>Borrowings</i>	12,608,572,534	14,101,679,082	18,617,493,222	17,124,386,674
Saigon - Hanoi Joint Stock Commercial Bank	664,986,061	679,773,131	2,971,640,998	2,956,853,928
- Ha Dong Branch (1)				
Joint Stock Commercial Bank for Foreign Trade of Vietnam	8,669,731,883	13,421,905,951	15,614,852,224	10,862,678,156
- Ba Dinh Branch (2)				
Loans from individuals (3)	3,273,854,590	-	31,000,000	3,304,854,590
<i>Long-term loan due</i>	9,200,000,000	4,600,000,000	4,600,000,000	9,200,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ba	9,200,000,000	4,600,000,000	4,600,000,000	9,200,000,000
Dinh Branch (4)				
<i>Long-term</i>	32,280,000,000	-	4,600,000,000	36,880,000,000
<i>Borrowings</i>	32,280,000,000	-	4,600,000,000	36,880,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ba	32,280,000,000	-	4,600,000,000	36,880,000,000
Dinh Branch (4)				
Total	54,088,572,534	18,701,679,082	27,817,493,222	63,204,386,674

(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, with a maximum credit limit of VND 40 billion, comprising VND 20 billion for loans and payment guarantees and VND 20 billion for other guarantees, including bid, performance, final settlement and advance payment guarantees (capped at VND 13 billion). The facility is used to finance working capital and issue guarantees for business activities, with a 12-month term from 30 December 2025 to 30 December 2026. Each loan has a maximum term of 9 months, with interest rates specified in the respective debt acknowledgment agreements. The facility is secured by land-attached assets at 125D Minh Khai, Bach Mai Ward, Hanoi, under Land Use Rights Certificate No. BO888906 issued on 6 November 2013.

CONSTRUCTION MACHINERY CORPORATION - JSC
No. 125D Minh Khai Street, Bach Mai Ward,
Hanoi City, Vietnam

Form B 09a - DN
Issued under Circular 99/2025/TT- BTC
27 October 2025 of Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.18 Borrowings and finance lease liabilities (Continued)

(2) 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. Credit limit: VND 20,000,000,000. Purpose: Working capital financing for production and business activities. Loan term: 12 months. Interest rate: As specified in each debt acknowledgment. Pledged/mortgaged collateral: Real estate at Lot No. 4, Quang Minh Industrial Park, Quang Minh Town, Quang Minh Commune, Hanoi City, under Land Use Rights and 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, as established between the Bank and the Customer, with details specified in the notarised mortgage agreement for land-attached assets No. 3248, Book No. 06/2025 TP/CC-SCC/HĐGD dated 4 June 2025.

(3) Short-term borrowings from individuals to supplement working capital, bearing interest at 8.5% per annum, with loan terms ranging from 3 to 6 months and subject to automatic renewal. These borrowings are unsecured.

(4) 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. Credit limit: VND 46,080,000,000. Purpose: Payment for Loan Agreement No. 07/2024/HĐVV/TCT-ATOP dated 30 July 2024 relating to the investment in the project for construction of warehouses and technical infrastructure for the upgraded lifting equipment manufacturing plant at Quang Minh Industrial Park. Loan term: 60 months, from 17 December 2025 to 17 December 2030. Interest rate: 8.3% per annum, adjustable every six months. Collateral: Real estate at Lot No. 4, Quang Minh Industrial Park, Quang Minh Town, Quang Minh Commune, Hanoi City, under Land Use Rights and 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, as established between the Bank and the Customer, with details specified in the notarised mortgage agreement for land-attached assets No. 3248, Book No. 06/2025 TP/CC-SCC/HĐGD dated 4 June 2025.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (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	Other funds under owners' equity	Undistributed profit after tax	Total
As at 01/01/2025	238,500,000,000	2,876,607,322	2,946,368,209	-241,280,772,464	3,042,203,067
Payment to the Fund for Enterprise Restructuring Support	-	-	(2,946,368,209)	-	(2,946,368,209)
Profit in previous year	-	-	-	4,200,480,999	4,200,480,999
As at 01/01/2026	238,500,000,000	2,876,607,322	-	-237,080,291,465	4,296,315,857
Profit this period	-	-	-	3,200,552,061	3,200,552,061
As at 30/06/2026	238,500,000,000	2,876,607,322	-	-233,879,739,404	7,496,867,918

b. Details of owners' equity

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

c. Capital transactions with shareholder

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 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
Divided profits	-	-

d. Shares

	30/6/2026 Shares	01/01/2026 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
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

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.20 Off-balance sheet items in the interim financial statements 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/HĐTĐ dated 3 October 2013 and Addendum to Land Lease Agreement No. 458/PLHĐTĐ-STNMT-CCQLĐĐ 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.
- 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 pledged and mortgaged as collateral:

Fixed 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

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE 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	11,978,216,548	17,084,124,268
Revenue from provision of services	24,992,493,923	24,101,227,718
Revenue from construction contracts	40,181,544,007	17,953,612,960
Total	77,152,254,478	59,138,964,946
<i>In which:</i>		
<i>Revenue from related parties</i> <i>(Details in Note 7.1)</i>	<i>263,011,503</i>	<i>253,201,911</i>

6.2 Cost of goods sold

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Cost of goods sold	11,929,578,666	16,879,140,057
Cost of services provided	10,698,677,871	10,818,642,511
Cost of construction contracts	39,725,805,740	18,295,195,006
Total	62,354,062,277	45,992,977,574

6.3 Financial income

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Interest income from deposits and loans	132,128,857	68,307,626
Gain on sale of investments	-	2,078,151,738
Dividends and profit distributions	-	237,878,000
Total	132,128,857	2,384,337,364

<i>In which:</i>		
<i>Financial income with related parties:</i> <i>(Details in Note 7.1)</i>	<i>127,976,713</i>	<i>59,739,041</i>

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

6.4 Financial expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Interest expenses	2,446,098,516	2,798,632,920
Provision for impairment of investments in other entities	7,997,198,432	-
Total	10,443,296,948	2,798,632,920

In which:

~~Financial costs with related parties:~~
(Details in Note 7.2)

- 99,167,000

6.5 Selling expenses and General and administrative expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
General administrative expenses	(208,941,700)	8,053,386,418
Employee expenses	4,707,081,932	4,918,395,634
Materials expenses	264,650,389	176,170,395
Office supplies expenses	320,190,513	211,100,384
Amortization and Depreciation expenses	192,483,683	210,608,852
Charges and fee	44,283,643	91,766,954
(Reversal)/Increase in allowances for doubtful debts	(8,000,732,389)	-
Outsourcing expenses	323,930,526	197,276,691
Other cash expense	1,939,170,003	2,248,067,508
Total	(208,941,700)	8,053,386,418

6.6 Other income/ Other expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Other income	999,545,580	-
Reversal of construction costs	59,258,640	3,507,602
Others	1,058,804,220	3,507,602
Total	1,058,804,220	3,507,602
Other expenses	1,389,866,261	1,271,432,703
Late payment penalty for tax, land rent, insurance	13,397,702	61,695,094
Others	1,403,263,963	1,333,127,797
Total	(344,459,743)	(1,329,620,195)
Net other income/ expenses	(344,459,743)	(1,329,620,195)

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

6.7 Current corporate income tax expense

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Total accounting profit before corporate income tax	4,351,506,067	3,348,685,203
Increase/ Decrease adjustment	1,403,263,963	(237,878,000)
Non-Deductible Expenses	13,397,702	-
Tax penalties and late payment interest	1,389,866,261	-
Dividends received	-	(237,878,000)
Taxable income	5,754,770,030	-
Corporate Income Tax rate	20%	20%
Current corporate income tax expense	1,150,954,006	-

6.8 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	27,939,001,889	19,951,738,946
Employee expenses	5,835,436,350	5,834,555,586
Amortization and Depreciation expenses	3,344,698,275	4,117,071,528
(Reversal)/Increase in allowances	(8,000,732,389)	-
Outsourcing expenses	27,728,099,527	21,009,856,207
Other cash expenses	5,298,616,925	4,495,621,651
Total	62,145,120,577	55,408,843,918

7. OTHER INFORMATION

7.1 Information of related parties

List of the Corporation's related parties during the period:

Related Parties	Relationship
Ministry of Construction	Ownership
Ha Bac Construction Mechanical Joint Stock Company No. 2 (COMA 2)	Subsidiary company
Thai Binh Construction and Mechanical Joint Stock Company (COMA 16)	Subsidiary company
Minh Khai Lock Joint Stock Company	Subsidiary company
Construction Mechanical Joint Stock Company and Electrical and Water Installation (COMAEL)	Subsidiary company
Construction and Materials and Equipment Trading and Trading Company No. 27 (Coma 27)	Subsidiary company
Rural Development Production - Import - Export and Services Company Limited	Subsidiary company
Zenner-Coma Water Meter Joint Venture Company	Joint venture company
Song Chu Construction and Mechanical Joint Stock Company (COMA 17)	Associate company
Members of the Boards of Management, General Directors, Supervisors and individuals related to key management members	Significant influence

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

7.1 Information of related parties (Continued)

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

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

Related parties	Nature of transaction	For the period ended 30/06/2026	For the period ended 30/06/2025
		VND	VND
Board of Management and Supervisors board remuneration	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

In which, details are as follows:

In which, details are as follows:		For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Full name	Title		
Remuneration for 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
Remuneration for 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
Salaries of the 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 Board member	195,956,932	191,363,295
Ms. Nguyen Thi Tuyet Nhung	Board of Management member (Dismissed on 30/6/2026)	167,147,545	156,023,182
Mr. Vu Xuan Thang	Deputy general director and Board member	166,724,841	162,812,773
Mr. Le The Thuy	Deputy general director and Board member	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 supervisory board	162,726,091	160,918,182
Ms. Dinh Thi Huong	Supervisory board member	70,777,875	66,855,323
Ms. Vu Thi Thuy	Supervisory board member	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

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

7.1 Information of related parties (Continued)

b. Transactions with related parties

Related parties	Relationship	Nature	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Purchasing			-	1,127,809,140
Ha Bac Construction Mechanical Joint Stock Company No. 2 (COMA 2)	Subsidiary company	Construction	-	1,127,809,140
Selling			263,011,503	253,201,911
Water Meter LD Company Zenner-Coma	Affiliate company	Office and other rentals	256,351,584	246,362,014
Minh Khai Lock Joint Stock Company	Subsidiary company	Office rentals	6,659,919	6,839,897
Financial income			127,976,713	59,739,041
Minh Khai Lock Joint Stock Company	Subsidiary company	Loan interest	116,323,288	43,672,603
Construction and Equipment Trading Company No. 27	Subsidiary company	Loan interest	11,653,425	16,066,438
Loan			-	270,000,000
Minh Khai Lock Joint Stock Company	Subsidiary company	Loans	-	200,000,000
Construction and Equipment Trading Company No. 27	Subsidiary company	Loans	-	70,000,000
Borrow			-	499,999,999
Nguyen Ngoc Hai	Chief accountant	Borrow	-	499,999,999
Pay back			-	1,199,999,999
Nguyen Ngoc Hai	Chief accountant	Pay back	-	499,999,999
Ministry of Construction	Ownership	Pay back	-	700,000,000
Interest			-	99,167,000
Vu Xuan Thang	Board member	Interest	-	99,167,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

7.1 Information of related parties (Continued)

c. Related Party Balance

Related parties	Relationship	30/6/2026 VND	01/01/2026 VND (Re-stated)
Short-term held-to-maturity investments		19,349,941,082	19,289,409,574
Minh Khai Lock Joint Stock Company	Subsidiary company	18,999,539,026	18,954,660,943
Construction and Equipment Materials Trading Company No. 27	Subsidiary company	350,402,056	334,748,631
Receivable from customers		2,446,673,093	2,295,094,941
Ha Bac Construction Mechanical Joint Stock Company No. 2 (COMA 2)	Subsidiary company	855,137,498	758,264,096
Song Chu Mechanical and Construction Joint Stock Company (COMA 17)	Affiliate company	564,299,912	564,299,912
Construction and Equipment Materials Trading Company No. 27	Subsidiary company	972,530,933	972,530,933
Construction Mechanical and Electrical Installation Joint Stock Company (COMAEL)	Subsidiary company	54,704,750	-
Repayments to suppliers		-	10,000,000
Song Chu Mechanical and Construction Joint Stock Company (COMA 17)	Affiliate company	-	10,000,000
Other Receivable		16,968,139,461	16,955,610,263
Minh Khai Lock Joint Stock Company	Subsidiary company	659,581,451	659,890,459
Construction Mechanical and Electrical Installation Joint Stock Company (COMAEL)	Subsidiary company	14,682,430,584	14,682,430,584
Song Chu Mechanical and Construction Joint Stock Company (COMA 17)	Affiliate company	254,257,000	254,257,000
Construction and Equipment Materials Trading Company No. 27	Subsidiary company	1,355,032,220	1,359,032,220
Zenner-Coma Water Meter Joint Venture Company Limited	Joint venture company	16,838,206	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

7.1 Information of related parties (Continued)

c. Related Party Balance (Continued)

Related parties	Relationship	30/6/2026 VND	01/01/2026 VND (Re-stated)
Trade payables		8,977,985,438	14,930,986,877
Song Chu Mechanical and Construction Joint Stock Company (COMA 17)	Affiliate company	1,690,491,311	1,690,491,311
Ha Bac Construction Mechanical Joint Stock Company No. 2 (COMA 2)	Subsidiary company	1,615,210,826	6,935,917,001
Construction Mechanical and Electrical Installation Joint Stock Company (COMAEL)	Subsidiary company	3,870,617,564	4,202,912,828
Thai Binh Construction and Mechanical Joint Stock Company (COMA 16)	Subsidiary company	1,801,665,737	2,101,665,737
Other payables		721,375,000	721,375,000
Rural Development Production - Import - Export and Services Company Limited	Subsidiary company	721,375,000	721,375,000

For the period ended 30th June 2026

Comparative figures on the interim Statement of Financial Position and related notes are taken from the financial statements for the period ended 31/12/2025 which have been audited by CPA VIETNAM Auditing Company Limited – A Member of INPACT.

The Corporation has adopted the guidance under Circular No. 99/2025/TT-BTC effective from 1 January 2026. To ensure comparability of the information presented in the interim consolidated financial statements, the Corporation has reclassified certain items as at 1 January 2026 in the interim consolidated Statement of Financial Position as follows:

Items	Code	As at 01/01/2026	As at 31/12/2025	Difference
		(Restated) VND	(Presented) VND	
Short - term investments	120	19,289,409,574	-	19,289,409,574
Short-term held-to-maturity investments	123	19,289,409,574	-	19,289,409,574
Short- term receivables	130	122,141,361,393	141,430,770,967	(19,289,409,574)
Other short-term receivables	135	139,168,468,006	158,457,877,580	(19,289,409,574)
TOTAL ASSETS	280	392,783,894,100	392,783,894,100	-
OWNERS' EQUITY	400	4,296,315,857	4,296,315,857	-
Other capital of owners	414	2,876,607,322	-	2,876,607,322
Funding sources		-	2,876,607,322	(2,876,607,322)
TOTAL LIABILITIES	440	392,783,894,100	392,783,894,100	-

128

Chief Accountant

2/12

Nguyen Ngoc Hai

Hanoi, 25th August 2026

General Director



Dao Duc Tho