CMISTONE JSC
VIETNAM
Number: 14/CMI/2026
"Re: Explanation of the reasons for the separate financial statements of the half year of 2026 negative profit after tax and the disclaimer conclusion on the reviwed semi-annual consolidated financial statements "

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

To: Hanoi Stock Exchange.
State Securities Commission.

1. Company name: CMISTONE Vietnam Joint Stock Company
2. Stock Code : CMI
3. Address: No. 27 Giai Phong Street, Bach Mai Ward, Hanoi City.
4. Phone: 0243 7875441
5. Information disclosure person: Le Van Phuong
6. Contents of information announcement:

+ Explanation of the loss in the semi-annual consolidated financial statements

In the 2026 semi-annual consolidated financial statements, the Company's profit after tax was: **VND -10,056,517,930**.

Reason: In 2026, some assets and projects ceased operations but continued to be depreciated in accordance with regulations, with such depreciation recorded as other expenses in the Statement of Income. In addition, interest expenses, penalty interest, late payment interest on taxes, social insurance, etc. were excessively high, resulting in a loss in profit after tax reported in the 2026 semi-annual consolidated financial statements.

+ Explanation of the disclaimer of conclusion in the 2026 semi-annual reviewed financial statements

Previously, the Company's office had been relocated several times. Therefore, loan and lending documents arising in previous years still have outstanding balances as of the present time, but the auditors could not accurately estimate the interest on the Company's borrowings and loans. The Company has faced significant financial difficulties and was therefore unable to ensure income for its employees, resulting in employees leaving the Company. In addition, because the Company's office was relocated several times, documents were lost, resulting in insufficient accounting records and supporting documents to provide to the audit firm.

The coordination among personnel of relevant parties, such as suppliers and customers, has not been sufficiently close. Consequently, contacting suppliers and customers to reconcile accounts receivable and accounts payable has encountered many difficulties, resulting in insufficient accounting records and supporting documents for provision to the audit firm.

Documents relating to the transfer of obligations under credit agreements with the relevant banks, concerning principal debt and loan interest, have been difficult to access due to issues between the Bank and the Company. Therefore, obtaining these documents has been difficult, resulting in delays in providing documents to the auditors.

In previous years, the Company relocated its office headquarters, resulting in most accounting records and supporting documents being lost. This made it impossible to provide supporting documents for the recognition of items presented in the Financial Statements. Therefore, the auditors were unable to obtain sufficient appropriate audit evidence to form a conclusion on the interim consolidated financial statements for the accounting period from **January 1, 2026 to June 30, 2026**, resulting in a **disclaimer of conclusion**.

We hereby undertake that the above information is true and accurate and accept responsibility for the information disclosed.

Best regards!

Hanoi, August 10, 2026

GENERAL DIRECTOR

Recipients:
- As above;
- Save Company.

Trieu Van Nam