CMH VIETNAM GROUP
JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 92/2026/CV-TGĐ-CMH

Hanoi, August 27, 2026

Re: Explanation of the difference compared to the same period last year and the difference before and after the audit

To: - The State Securities Commission;
- The Stock Exchange.

- Pursuant to Circular No. 96/2020/TT-BTC dated 16/11/2020 of the Ministry of Finance guiding the disclosure of information on the securities market;
- Based on the audited Consolidated Financial Statements and the Interin Financial Statements for the first 6 months of the fiscal year ended on December 31, 2026 of CMH Vietnam Group Joint Stock Company.

CMH Vietnam Group Joint Stock Company would like to explain the difference compared to the same period last year and the difference before and after the audit as follows:

1. Difference compared to the same period last year:

Unit: VND

Indicator			2026	2025	% (+/-)
Net Revenue	Company		162.547.606.483	136.625.839.287	18,97%
	Consolidation		162.662.874.908	136.737.120.111	18,96%
Profit after tax	Company		2.287.553.778	4.593.155.408	-50,20%
	Consolidation	Holding Company' shareholders	1.923.826.129	3.925.824.247	-51,00%
		Non-controlling shareholders	3.704.828	-164.077.026	102,26%
		Total	1.927.530.957	3.761.747.221	-48,76%

In the first 6 months of 2026, The group's net sales revenue reached VND 162.66 billion, up 18.96% over the same period last year. In which, net sales revenue at the Company was VND 162.55 billion, accounting for 99.93% of the whole group. Profit after tax at the Company reached VND 2.29 billion, down 50.20% over the same period last year, accounting for 118.68% of the whole group; The group's consolidated profit after tax reached VND 1.93 billion, down 48.76% over the same period last year. In which, profit after tax of the company's shareholders was VND 1.92 billion, down 51.00% over the same period last year.

The reason for the difference is that: In the first 6 months of 2026, the sales revenue of the Thanh Hoa power line project will be adjusted down after the settlement.

2. Pre- and post-audit differences:

Unit: VND

Indicator			Post-Audit	Pre-audit	% (+/-)
Net Revenue	Company		162.547.606.483	162.547.606.483	0,00%
	Consolidation		162.662.874.908	162.662.874.908	0,00%
Profit after tax	Company		2.287.553.778	2.287.553.778	0,00%
	Consolidation	Holding Company' shareholders	1.923.826.129	1.984.035.255	-3,03%

Indicator			Post-Audit	Pre-audit	% (+/-)
		Non-controlling shareholders	3.704.828	3.704.828	0,00%
		Total	1.927.530.957	1.987.740.083	-3,03%

The reason for the discrepancy is that: The auditor has recorded the increase in other expenses in the financial statements of CM Investment and Trading Joint Stock Company (which is a subsidiary that consolidates reports with the Company).

The above are the main reasons for the difference in revenue and profit compared to the same period last year and the difference before and after the audit.

Sincerely./.

Recipients:

- As above;
- Office archive.

GENERAL DIRECTOR

M.S.D.N: 0102307343 - C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN CMH VIỆT NAM
THÀNH PHỐ HÀ NỘI

Kim Ngoc Nhan

CÔNG TY CỔ PHẦN TẬP ĐOÀN CMH VIỆT NAM

Digitally signed by CÔNG TY CỔ PHẦN TẬP ĐOÀN CMH VIỆT NAM
DN: OID.0.9.2342.19200300.100.1.1=MST:0102307343, CN=CÔNG TY CỔ PHẦN TẬP ĐOÀN CMH VIỆT NAM, S=Hà Nội, C=VN
Reason: I am the author of this document
Location:
Date: 2026.08.28 18:24:22+07'00'
Foxit PDF Reader Version: 12.1.0