MINISTRY OF CONSTRUCTION
CONSTRUCTION MACHINERY CORPORATION

No: 398/COMA-TCKH

Re: Explanation for a change of 10% or more in profit after corporate income taxin the Q3 2026 financial statements compared with the same period of the previous year.

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Hanoi, 28 October 2026

TỔNG CÔNG TY CƠ KHÍ XÂY DỰNG – CTCP
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To: Hanoi Stock Exchange

Construction Machinery Corporation – JSC (COMA) hereby explains the reasons for the change of 10% or more in profit after corporate income tax as reported in the Q3 2026 statement of business performance compared with Q3 2025, as follows:

Report type	Item	Reporting period		Difference	Change (%)
		Q3/2026	Q3/2025		
Separate financial statements	Profit after corporate income tax	1.009.131.594	2.282.383.693	(1.273.252.099)	(55,79%)
Consolidated financial statements	Profit after corporate income tax	3.062.019.881	2.785.066.634	276.953.247	9,94%

- Profit after corporate income tax amounted to VND 1,009,131,594, a decrease of VND 1,273 million (55.79%) compared with the same period of the previous year, for the following reasons:

Gross profit increased by VND 58 million, or 0.72%, compared with the same period of the previous year.

Financial income increased by VND 337 million, or 146.43%, compared with the same period of the previous year, as the Corporation received VND 564 million in dividends during the period.

Other income increased by VND 1,519 million, or 100%, compared with the same period of the previous year, due to the settlement of outstanding receivables/payables amounting to VND 1,469 million during the period.

Financial expenses decreased by VND 419 million, equivalent to a 27.95% decrease compared to the same period last year, as the company intensified debt collection and repaid short-term and long-term loans, resulting in lower interest expenses.

General and administrative expenses increased by VND 2,894 million, or 71.67%, compared with the same period of the previous year, as the Corporation recognized a provision of VND 1,733 million for doubtful debts.

Other expenses increased by VND 387 million, or 82.61%, compared with the same period of the previous year, due to late tax payment charges arising from outstanding tax liabilities carried forward from prior periods.

Current corporate income tax expense increased by VND 325 million, representing a 100% increase compared with the same period of the previous year.

For the above reasons, the net profit after tax in the consolidated statement of profit or loss for the third quarter of 2026 is positive and has changed by 10% or more compared to the same period of the previous year.

- Profit after corporate income tax amounted to VND 3,062,019,881 an increase of VND 276 million 9,94%) compared with the same period of the previous year.

The Corporation respectfully submits this explanation to the Hanoi Stock Exchange.

Yours faithfully,

Recipients:
- As above;
- Board of Directors (for reporting);
- Supervisory Board;
- Corporation Administration;
- Filed: Office, Finance and Planning Department.

GENERAL DIRECTOR

TỔNG CÔNG TY CƠ KHÍ XÂY DỰNG

Dao Duc Tho