

Hanoi, April 7, 2026

## REPORT ON THE IMPLEMENTATION OF INTERNAL AUDIT WORK IN 2026

Based on the duties of the Internal Audit Committee as stipulated in the Internal Audit Regulations of CMC Investment Joint Stock Company, issued by the Board of Directors under Decision No. 04/QD-HDQT dated May 10, 2025.

Based on the audited financial statements for 2025.

Based on documents related to the management and operation of the Company in 2025.

### I. AUDIT CONTENT

The internal audit team will focus on inspecting, monitoring, and evaluating the company's internal policies and regulations; reviewing, assessing, and reporting on the results and effectiveness of production and business operations, and the company's financial situation. Compliance with current financial and accounting policies and regulations aims to assess the accuracy and integrity of financial data, the conformity with current accounting standards and financial policies, risk management, and internal evaluation.

From May 11, 2025, the internal audit team will concentrate on inspecting, monitoring, and evaluating the company's production and business operations, financial activities, and personnel, while also recommending necessary changes in the areas of management and corporate governance within the company.

### II. AUDIT RESULTS

#### 1. Financial statements

The internal audit team has reviewed, assessed, and evaluated the company's quarterly (2-3-4), semi-annual, and annual financial statements. They agree with the independent auditor's opinions.

The quarterly, semi-annual, and annual financial statements were prepared and published in accordance with accounting standards and legal regulations. During the year, there were no changes in accounting systems, accounting standards, or tax policies that affected the financial situation and the published financial statements. No material errors or inconsistencies were found that would distort the reports.

The company selected NVA Auditing Company Limited as its independent auditor for the semi-annual and annual financial statements of 2025. The auditing firm has fully fulfilled its obligations under the signed audit contract.

#### 1.1. The results of production, business, and investment activities in 2025 are as follows:

Indicators	2025	2024	% increa se/dec rease 2025/2 024	Plan for 2025	% completi on by 2025
Revenue	124,219,712,431	78,642,081,396	157.95	50.000.000.000	248.44
Profit before tax	9,974,780,822	434,637,849	2,294. 96	5.000.000.000	199.50



Dividends	Expected to be 35% in stock.	12%	291.67	10%	350.00
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Over the past year, the Board of Directors and the General Management Board have made great efforts and faced many difficulties, challenges, and the instability of the financial market, exchange rates, energy, etc. However, the Board of Directors has made timely business decisions to achieve and surpass the revenue and profit targets for 2025.

- Revenue in 2025 is projected at VND 124.2 billion, an increase of 157.95% compared to 2024 and 248.44% compared to the 2025 plan. The company's revenue mainly comes from the business of construction machinery and equipment serving construction projects.
- Pre-tax profit is projected at VND 9.9 billion, an increase of 2,294.96% compared to 2024 and 199.50% compared to the 2025 plan.
- The company plans to pay dividends in 2025 in shares at a rate of 35% from undistributed after-tax profits after the reversal of the Development Investment Fund.

## 2. Dividend Payment

- The company paid dividends for 2024 to shareholders in accordance with the General Meeting resolution at a rate of 12% per share per year through the issuance of shares as dividend payments.
- It is expected that dividends for 2025 will be paid in shares at a rate of 35% from undistributed after-tax profits after the reversal of the Development Investment Fund.

## 3. Internal audit and risk management

The Internal Audit Department conducted a review, assessment, and risk evaluation of key practical processes (purchasing, sales and cost management, accounts receivable management, economic contract signing, etc.) of the Company and proposed recommendations to the Board of Directors and the General Director regarding potential risks, thereby making management recommendations.

The recommendations made by the Internal Audit Department were discussed and implemented by the Board of Directors, the General Director, and relevant departments. The Internal Audit Department monitored the implementation results.

Specifically, some of the results achieved during the year are as follows:

- Conduct monthly and quarterly business performance reviews throughout 2025 to ensure close monitoring of company operations.
- Evaluate the signing of economic contracts for purchasing and selling goods, monitor procurement, investment in fixed assets, inventory devaluation, and devaluation of goods at risk of fire and explosion.
- Assess the feasibility of suppliers before implementation and monitor the implementation of procedures for investing in machinery and equipment.
- Assess the risks, accounts receivable, and accounts payable of the company.
- Provide recommendations to the management board and the general directorate, and monitor the progress and results of implementation.

## 4. Human Resources Operations Audit

The company has efficiently allocated personnel in business operations as needed.

Utilizing electronic office systems and reviewing and adjusting internal office systems has resulted in reduced time, reduced stationery usage, and lower costs for the company.

## 5. Coordination between the Board of Directors, the General Management Board, and the Internal Audit Board.





The company's management board has outlined the direction, objectives, and solutions for developing and planning production and business activities in the coming period, encompassing all areas from procurement, distribution, and circulation, ensuring the development of a professional, modern, and efficient supply system, in line with international commitments to business development.

The coordination between the Internal Audit Board and the Board of Directors, the General Director, and key management personnel of the company's departments always ensures compliance with legal regulations, company regulations, and the interests of the company and its shareholders.

The Board of Directors and the General Director have supported and facilitated the Internal Audit Board in performing its functions and duties.

The opinions and recommendations of the Internal Audit Board are discussed, received, and processed by the Board of Directors and the General Director.

### III. RECOMMENDATIONS

The company is committed to a safe and efficient development strategy in its production and business operations. It aims to develop its sales team in both quantity and quality, expanding its nationwide customer network.

It will strengthen its debt management and handling processes, and continue to implement cost-saving measures to maximize business efficiency.

It will maintain and improve its organizational structure towards a streamlined system.

It will select banks with competitive exchange rates to closely monitor international payments, thereby further increasing profits.

### IV. PLAN FOR 2026

Based on the Internal Audit Department's performance in 2025 and the company's business plan for 2025, the Internal Audit Department's work plan for 2026 is as follows:

- To fully and appropriately assess and monitor compliance with laws, policies, regulations, and procedures of the company's departments to minimize errors and risks, ensure safety, and prevent misuse or inefficiency in business operations.
- To evaluate the effectiveness of operational objectives and strategic goals, and business plans based on truthful and reasonable financial reports.
- Promptly recommend to the Board of Directors and the General Director any shortcomings, weaknesses, errors, or violations (if any) in the system for managing and protecting the company's assets, and propose reasonable solutions to improve business processes and organizational structures for efficient production and business operations.
- Ensure that the control system is always checked and continuously improved.
- Monitor and follow up on the implementation and non-implementation of recommendations made by the Internal Audit Department to the Board of Directors and the General Director during the past year.
- Prepare reports as required.

The above is the Internal Audit Department's report on the results of its audit, inspection, and supervision work in 2025 and its internal audit plan for 2026.

Sincerely!

Recipient::

- Board of Directors.
- General Director's Office
- Copies to: Board Secretary, Internal Auditor.

INTERNAL AUDIT COMMITTEE  
CHAIRMAN



NGUYEN THI MAI