

MINISTRY OF CONSTRUCTION
CONSTRUCTION MACHINERY CORPORATION - JSC

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**AGGREGATED FINANCIAL STATEMENTS
CONSTRUCTION MACHINERY CORPORATION – JSC
THE SECOND QUARTER OF 2026**

Hanoi, July 2026

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ITEMS	Code	Note	Unit: VND	
			30/06/2026 VND	01/01/2026 VND
A. CURRENT ASSETS	100		132.640.709.299	181.521.470.536
I. Cash and cash equivalents	110	V.1	4.121.449.461	9.008.416.560
1. Cash	111		4.121.449.461	9.008.416.560
III. Short-term receivables	130		108.478.366.341	141.430.770.967
1. Short-term receivables from customers	131	V.2	99.629.955.126	111.758.756.875
2. Prepayments to sellers in short-term	132	V.3	18.802.672.116	27.582.182.602
3. Short-term intra-company receivables	133		-	-
4. Receivables under schedule of construction cont	134		-	-
5. Other short-term receivables	135	V.4	146.413.785.189	158.457.877.580
6. Short-term allowances for doubtful debts (*)	136	V.5	(156.447.807.751)	(156.447.807.751)
7. Shortage of assets awaiting resolution	137		79.761.661	79.761.661
IV. Inventories	140	V.6	13.082.321.850	15.657.506.711
1. Inventories	141		13.082.321.850	15.657.506.711
2. Allowances for devaluation of inventories (*)	149		-	-
VI. Other current assets	160		6.958.571.647	15.424.776.298
1. Short-term prepaid expenses	161	V.11	2.663.542	6.332.637.521
2. Deductible value added tax	162		6.949.857.740	9.086.256.108
3. Taxes and other receivables from government bui	163	V.14	6.050.365	5.882.669
4. Government bonds purchased for resale	164		-	-
5. Other current assets	165		-	-
B. NON-CURRENT ASSETS	200		210.424.203.976	211.262.423.564
II. Fixed assets	220		152.608.564.751	155.287.168.421
1. Tangible fixed assets	221	V.7	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	V.8	-	-
- Historical costs	228		158.450.000	158.450.000
- Accumulated depreciation (*)	229		(158.450.000)	(158.450.000)
V. Long-term assets in progress	250	V.9	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
VI. Long-term investments	260	V.10	46.995.575.495	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		(10.138.203.919)	(10.138.203.919)
5. Long - term held to maturity Investments	265		-	-
6. Allowance for impairment of long-term held-to-i	266		-	-
VII. Other long-term assets	270		8.221.297.647	5.797.621.839
1. Long-term prepaid expenses	271	V.11	8.221.297.647	5.797.621.839
2. Deferred income tax assets	272		-	-
TOTAL ASSETS	280		343.064.913.275	392.783.894.100

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

ITEMS	Code	Note	Unit: VND	
			30/06/2026 VND	01/01/2026 VND
C. LIABILITIES	300		335.568.045.357	388.487.578.243
I. Current liabilities	310		291.738.458.761	340.423.183.919
1. Short-term trade payables	311	V.12	41.615.337.957	57.662.591.978
2. Short-term prepayments from customers	312	V.13	9.377.298.647	19.173.131.375
3. Taxes and other payables to government budget	313	V.14	-	-
4. Payables to employees	314		77.434.423.716	76.325.754.758
5. Short-term accrued expenses	315	V.15	1.174.311.110	3.449.504.633
6. Short-term intra-company payables	316		10.080.287.148	22.384.420.447
7. Payables under schedule of construction contract	317		-	-
8. Short-term unearned revenues	318		-	-
9. Other short-term payments	319	V.16	6.971.959.092	14.750.567.922
10. Short-term borrowings and finance lease liability	320	V.17	123.276.268.557	120.352.826.132
11. Short-term provisions	321		21.808.572.534	26.324.386.674
12. Bonus and welfare fund	322		-	-
13. Price stabilization fund	323		-	-
14. Government bonds purchased for resale	324		-	-
15. Government bonds purchased for resale	325		-	-
II. Non-current liabilities	330		43.829.586.596	48.064.394.324
7. Long-term deferred revenues	337		813.167.108	823.709.836
8. Other long-term payables	338		10.736.419.488	10.360.684.488
9. Long-term borrowings and finance lease liability	339		32.280.000.000	36.880.000.000
10. Convertible bonds	340		-	-
D. OWNERS' EQUITY	400		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
- Preference shares	411b		-	-
7. Exchange rate differences	417		-	-
8. Development and investment funds	418		-	-
9. Other equity funds	419		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		343.064.913.275	392.783.894.100

Note: Items with negative figures are presented in parentheses ()

Hanoi, July 29, 2026

Preparer



Kieu Thi Nguyet Nga

Chief Accountant



Nguyen Ngoc Hai

General Director



Đào Đức Tho

INCOME STATEMENT
For the year from 01/01/2026 to 30/06/2026

ITEMS	Code	Note	Quarter 02		Cumulative from the beginning of the year	
			Quarter 02 - 2026	Quarter 02 - 2025	Year 2026	Year 2025
1. Revenues from sales and services rendered	01	VI.1	32.141.043.902	30.519.993.020	77.152.254.478	59.138.964.946
2. Revenue deductions	02		-	-	-	-
3. Net revenues from sales and services rendered	10		32.141.043.902	30.519.993.020	77.152.254.478	59.138.964.946
4. Cost of goods and services	11	VI.2	24.787.674.854	24.521.550.186	62.354.062.277	45.992.977.574
5. Gross revenues from sales and services rendered	20		7.353.369.048	5.998.442.834	14.798.192.201	13.145.987.372
6. Gain/(loss) on sale and disposal of investment	21					
7. Financial income	22	VI.3	(367.529)	2.379.482.907	4.152.144	2.384.337.364
8. Financial expenses	23	VI.4	1.240.596.101	1.435.505.808	2.446.098.516	2.798.632.920
- In which: interest expenses	24		1.240.596.101	1.435.505.808	2.446.098.516	2.798.632.920
9. Selling expenses	25		-	-	-	-
10. General administrative expenses	26	VI.5	4.159.509.414	4.345.560.402	7.660.280.019	8.053.386.418
11. Net profits from operating activities	30		1.952.896.004	2.596.859.531	4.695.965.810	4.678.305.398
12. Other income	31	VI.6	1.058.804.220	380.409	1.058.804.220	3.507.602
13. Other expenses	32	VI.7	710.239.265	939.391.054	1.403.263.963	1.333.127.797
14. Other profits	40		348.564.955	(939.010.645)	(344.459.743)	(1.329.620.195)
15. Total net profit before tax	50		2.301.460.959	1.657.848.886	4.351.506.067	3.348.685.203
16. Current corporate income tax expenses	51		600.028.044	-	1.150.954.006	-
17. Deferred corporate income tax expenses	52		-	-	-	-
18. Profits after corporate income tax	60		1.701.432.915	1.657.848.886	3.200.552.061	3.348.685.203

Preparer



Kieu Thi Nguyen Nga

Chief Accountant



Nguyen Ngoc Hai

Hanoi, July 29, 2026

General Director



Đào Đức Thọ

CASH FLOW STATEMENT
Indirect method
For the period from 01/01/2026 to 30/06/2026

Unit: VND

ITEMS	Code	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I. 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	02	3.344.698.275	4.117.071.494
- Provisions	03	-	-
- Gains (losses) on investing activities	05	(4.152.144)	(2.384.337.364)
- Interest expenses	06	2.446.098.516	2.798.632.920
- Other adjustments	07	(11.008.224.642)	-
3. Operating profit before changes in working capital	08	(870.073.928)	7.880.052.253
- Increase, decrease receivables	09	(35.088.635.298)	(9.221.071.054)
- Increase, decrease inventory	10	(2.575.184.861)	(3.079.205.438)
- Increase, decrease in payables (excluding interest payable, corporate income tax payable)	11	51.918.512.220	7.458.622.356
- Increase, decrease prepaid expenses	12	(3.906.298.171)	(16.354.294.879)
- Increase (decrease) in trading securities	13	-	-
- Paid interests	14	(3.016.138.768)	(2.293.175.876)
- Paid enterprise income tax	15	(1.571.391.692)	-
Net cash flows from operating activities	20	4.890.789.502	(15.609.072.638)
II. Cash flows from investing activities			
4. Proceeds from lending or repurchase of debt instruments from	24	-	-
5. Expenditures on equity investments in other entities	25	-	-
6. Expenditures on equity investments in other entities	26	-	12.316.373.663
7. Proceeds from interests, dividends and distributed profits	27	4.152.144	7.571.062
Net cash flows from investing activities	30	(661.942.461)	12.323.944.725
III. Cash flows from financial activities			
3. Proceeds from borrowings	33	14.101.679.082	26.649.081.434
4. Repayment of principal	34	(23.217.493.222)	(23.342.306.360)
5. Payment for finance leasing debts	35	-	-
6. Dividends and profits paid to the owner	36	-	-
Net cash flows from financial activities	40	(9.115.814.140)	3.306.775.074
Net cash flows during the period	50	(4.886.967.099)	21.647.161
Cash and cash equivalents at the beginning of the period	60	9.008.416.560	3.356.270.433
Cash and cash equivalents at the end of the period	70	4.121.449.461	3.377.917.594

Preparer



Kieu Thi Nguyet Nga

Chief Accountant



Nguyen Ngoc Hai

Hanoi, July 29, 2026

General Director



Đào Đức Thọ

NOTES TO THE FINANCIAL STATEMENTS**For the period from 01/01/2026 to 30/06/2026****I. CORPORATION INFORMATION****1. Ownership structure**

Construction Machinery Corporation - JSC formerly known as Construction Mechanical Corporation - One Member LLC, operates under Enterprise Registration Certificate No. 0100106553 issued by Hanoi Department of Planning and Investment, first granted on November 29, 2010, and changed for the fifth time on November 8, 2016. The Corporation equitized and converted to operate as a joint stock Corporation according to Decision No. 2368/QD-TTg on December 23, 2015 of the Prime Minister on approving the Equitization Plan and transformation into Construction Machinery Corporation - JSC, and Decision No. 863/QD-BXD dated September 1, 2016 of the Ministry of Construction on adjusting the scale and charter capital structure in the equitization plan.

The Corporation's charter capital according to the 5th change in business registration on September 1, 2016 is VND 238,500,000,000 the total number of shares is 23,850,000 shares with par value of 10,000 VND/share, of which:

	Number of shares	Corresponding Amount	Percentage of Charter Capital
State capital contribution (Ministry of Construction)	23,555,200	235,552,000,000	98.76 %
Capital contributed by other shareholders	294,800	2,948,000,000	1.24 %
	23,850,000	238,500,000,000	100 %

The headquarters of the Corporation is located at 125D Minh Khai, Bạch Mai Ward, Hanoi City.

The Corporation has dependent units as follows:

Name	Address
Coma 1 - Branch of Construction Mechanical Corporation	Residential Group 4, Phuong Canh Ward, Ha Noi City
Coma 15 - Branch of Construction Mechanical Corporation	9th floor Coma building, 125D Minh Khai, Bạch Mai District, Ha Noi City
Import-Export Center	13th floor Coma building, 125D Minh Khai, Bạch Mia District, Ha Noi City
Quang Minh Mechanical Factory	Lot 4 Quang Minh Industrial Park, Me Linh District, Ha Noi City

2. Operating industries

The principal activities of the Corporation during the year 2026: construction and leasing of offices

II. FISCAL YEAR AND ACCOUNTING CURRENCY

Accounting period, accounting currency

The Corporation's accounting period starts on January 1 and ends on December 31 annually.

The Corporation's financial statements are expressed in Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting System

The Corporation applied to Vietnamese Accounting System promulgated under Circular No. 200/2014/TT-BTC and Circular No. 53/2016/TT-BTC amending and supplementing a number of articles of Circular 99/2025/TT-BTC

2. Statements for the compliance with Accounting Standards and System

The Corporation applied Vietnamese Accounting Standards and standard guidance documents issued by the State. Financial statements are prepared and presented in accordance of each standard, circulars guiding the implementation of standards and the Accounting System.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of the financial statements

Basis of preparation of the financial statements

The financial statements are prepared on the basis of the summary of the financial statements of the dependent units. All transactions and balances between the dependent units have been eliminated when preparing financial statements.

Equitization Settlement

The Corporation transitioned to operate under the joint-stock Corporation from November 8, 2016. The financial statements of the Corporation for the accounting period from January 1, 2026, to As at 30 June, 2026, do not include adjustments related to the equitization settlement, as the Corporation has not yet received approval for the equitization settlement from the competent authorities at the time of its official transition to a joint-stock Corporation.

2. Cash and cash equivalents

Transactions in foreign currencies are converted into Vietnamese Dong based on the actual exchange rate at the time the transaction occurs. At the time of preparing the financial statements, monetary items denominated in foreign currencies are converted at the buying exchange rate of the commercial bank where the Corporation holds its accounts, as published at the time of preparing the financial statements.

Cash equivalents are short-term investments with a maturity of no more than 3 months, easily convertible into cash, and with minimal risk of changes in value since the investment was made, at the time of the reporting.

3. Receivables

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

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

4. Financial investments

Investments in subsidiaries

A subsidiary is a Corporation controlled by the Corporation. Control is achieved when the Corporation has the ability to control the financial and operational policies of the investee companies to derive benefits from their activities.

Investment in Joint Ventures

A joint venture is a Corporation established based on an agreement where the Corporation and other parties perform economic activities based on joint control. Joint control refers to the requirement that strategic

decisions related to the joint venture's operational and financial policies must be made with the agreement of all parties involved in the joint venture.

Investment in Associates

An associate is a Corporation in which the Corporation has significant influence but does not control or jointly control. Significant influence is indicated by the ability to participate in the decisions regarding financial and operational policies of the investee, without controlling or jointly controlling those policies.

The Corporation initially records investments in subsidiaries, joint ventures, and associates at cost. The Corporation recognizes the share of profit or loss from the investee in its income statement as income from the share of cumulative net profit after the investment date. Other amounts received by the Corporation, other than dividends, are considered a recovery of the investment and are recorded as a reduction of the investment's cost.

Investments in Subsidiaries, Joint Ventures, and Associates are presented in the balance sheet at cost, less any provision for impairment (if any). Provisions for impairment of investments in subsidiaries, joint ventures, and associates are made in accordance with current accounting regulations.

Investment in Equity Instruments of Other Entities

Investment in equity instruments of other entities represents investments in equity instruments where the Corporation does not have control, joint control, or significant influence over the investee.

These investments are reflected at cost, less any provision for impairment.

5. Inventories

Inventory is valued at cost; however, if the net realizable value is lower than the cost, it is valued at the net realizable value. The cost of inventory includes purchase costs, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition;

The cost of sales is determined using the weighted average method;

Inventory is accounted for using the perpetual inventory method;

The provision for inventory devaluation is made in accordance with current accounting regulations. Accordingly, the Corporation is allowed to make provisions for inventory that is obsolete, damaged, or of inferior quality, and in cases where the cost of inventory exceeds its net realizable value at the end of the fiscal year.

6. Fixed Assets and Depreciation

Tangible and Intangible Fixed Assets

Tangible and intangible fixed assets are recognized at cost. During their useful life, tangible and intangible fixed assets are recorded at historical cost, accumulated depreciation, and net book value.

Tangible fixed assets formed before As at 30 June, 2014, were revalued during the equitization of state-owned enterprises. The historical cost and accumulated depreciation were adjusted based on the revaluation results approved by competent authorities in accordance with regulations. The remaining value of these assets is depreciated over their remaining useful life.

Depreciation is calculated using the straight-line method. The depreciation period is based on the estimated useful life, specifically:

- Buildings, structures	02 - 30 years
- Machinery, equipment	02 - 11 years
- Transportation vehicles	03 - 10 years
- Office equipment	03 - 08 years

7. Prepaid expenses

Prepaid expenses that only relate to the current financial year's production and business activities are recognized as short-term prepaid expenses and recorded as production and business costs within the financial year.

Expenses incurred during the financial year but allocated to long-term prepaid expenses are gradually amortized into the operating results over multiple years.

The calculation and allocation of long-term prepaid expenses to production and business costs in each accounting period are based on the nature and extent of each type of expense to select a reasonable allocation method and criteria. Prepaid expenses are gradually allocated to production and business costs using the straight-line method.

8. Payables

Classification criteria for Payables

- Payables to Suppliers include trade-related payables arising from transactions involving the purchase of goods, services, or assets. This category also includes payables for imports through designated trustees.
- Internal Payables include payables between the Corporation (as the parent entity) and its subsidiaries, branches, or dependent units that do not have separate legal status and operate under dependent accounting.
- Other Payables are payables that do not fall into the categories of payables to suppliers or internal payables. Payables are recorded in detail for each creditor, specific payable content, repayment term, and original currency.

Payables with a remaining maturity of less than 12 months (or less than one production and business cycle) as of the financial statement date are classified as short-term liabilities. Other payables that are not classified as short-term liabilities are classified as long-term liabilities. When preparing financial statements, payables are reclassified according to this principle.

The Corporation revalues foreign-currency-denominated payables to suppliers at each financial statement preparation date. The actual exchange rate used for revaluation is the foreign currency selling rate of the commercial bank designated by the Corporation for customer payments at the financial statement date, or the bank with which the Corporation frequently transacts.

The Corporation recognizes a payable immediately when there is evidence indicating that a loss will certainly occur, in compliance with the prudence principle.

Payables are not recorded at an amount lower than the payment obligation.

Provisions for payables are established at the financial statement preparation date in accordance with current regulations.

9. Loans and finance lease liabilities

The value of loans is recorded based on each disbursement and repayment. The value of finance lease liabilities is the total amount payable, calculated as the present value of minimum lease payments or the fair value of the leased asset remaining at the financial statement date.

Loans and finance lease liabilities are accounted for in detail and tracked by each lender, borrower, loan agreement, type of borrowed asset, loan term, and currency of the loan.

When preparing financial statements, the balances of loans and finance lease liabilities denominated in foreign currencies are revalued at the selling exchange rate of the bank with which the Corporation conducts its loan or finance lease transactions.

10. Recognition and and capitalization of Borrowing costs

Borrowing costs are recognized as production and business expenses in the year they are incurred, except when they are capitalized in accordance with the provisions of the Vietnamese Accounting Standards on

"Borrowing Costs." Accordingly, borrowing costs directly related to the acquisition, construction, or production of assets that require a substantial period of time to be completed and put into use or business are added to the historical cost of the asset until the asset is ready for use or business purposes. Any income generated from the temporary investment of loans is deducted from the historical cost of the related asset.

For specific loans used for the construction of fixed assets or investment properties, borrowing interest is capitalized even if the construction period is under 12 months.

The capitalization rate for borrowing costs during the period is 0%.

11. Accrued expenses

Liabilities for goods and services received from suppliers or provided to customers, but not yet paid due to the absence of invoices or incomplete accounting documentation, are recorded in production and business expenses based on the matching principle between revenue and expenses. When sufficient accounting documents are available, if there is a discrepancy with the previously recorded amount, the accounting department will record an adjustment to increase or decrease the expenses corresponding to the difference.

12. Owners' equity

Owner's Contributed Capital, Share Premium, and Other Owner's Capital

Owner's contributed capital is recognized based on the actual capital contributed by the owner.

Share premium is recognized as the positive or negative difference between the actual issue price and the par value of shares when shares are issued for the first time, additionally issued, or when treasury shares are reissued.

Other owner's capital is recorded as the remaining value between the fair value of assets donated or granted to the enterprise by organizations or individuals, after deducting (-) any taxes payable (if applicable) related to these donated or granted assets, and the portion supplemented from business operating results.

Undistributed Profits

Undistributed post-tax profit is the profit generated from the business activities of the enterprise after deducting (-) adjustments resulting from the retrospective application of changes in accounting policies and the retrospective correction of material errors from prior years.

Profits are distributed to owners based on the annual resolution of the General Meeting of Shareholders.

13. Revenue

Sales Revenue

Sales revenue is recognized when all of the following conditions are satisfied:

- The significant risks and rewards associated with ownership of the product or goods have been transferred to the buyer;
- The Corporation no longer retains managerial rights or control over the goods as the owner;
- The revenue can be measured reliably;
- The Corporation has received or will receive economic benefits from the sale transaction;
- The costs related to the sale transaction can be determined.

Service Revenue

Service revenue is recognized when the outcome of the transaction can be reliably determined. If the service provision spans multiple periods, revenue is recognized in each period based on the portion of work completed as of the balance sheet date. The outcome of the service transaction is determined when the following conditions are satisfied:

- The revenue can be measured reliably;
- It is probable that economic benefits will be received from the service transaction;

- The portion of work completed as of the balance sheet date can be determined;
- The costs incurred for the transaction and the costs to complete the service transaction can be measured.
- The portion of completed service work is determined using the work completion method.

Financial Income

Revenue arising from interest, royalties, dividends, profit sharing, and other financial income is recognized when the following two (2) conditions are met:

- It is probable that economic benefits will be received from the transaction;
- The revenue can be measured reliably.

Dividends and profit sharing are recognized when the Corporation has the right to receive the dividend or profit from its capital contribution.

Construction Contract Revenue

Revenue from construction contracts is recognized when the contract outcome can be reliably determined and confirmed by the customer. Revenue and related costs are recognized corresponding to the portion of work completed during the period, as reflected in the issued invoice.

14. Cost of goods sold

When revenue is recognized, the corresponding expenses (cost of sales) related to generating that revenue are simultaneously recognized. These expenses include the costs incurred in the period to generate the revenue, costs from prior periods, or accrued expenses related to the revenue of the current period.

15. Financial expenses

The expenses recognized as financial expenses include:

- Costs related to lending and borrowing capital;
- Losses due to exchange rate fluctuations arising from foreign currency transactions.

The above amounts are recognized at their total amount incurred during the period and are not offset against financial income.

16. Administrative expenses

Administrative expenses reflect all general expenses of the Corporation, such as: salaries and insurance contributions for the Corporation's management staff, depreciation of fixed assets used for enterprise management, land rental fees, business license tax, provision for doubtful debts, and outsourced services used for the Corporation's management operations.

17. Current corporate income tax expense and deferred corporate income tax expense

Current corporate income tax expenses are determined based on taxable income and the corporate income tax rate for the current year.

Deferred corporate income tax expenses are determined based on the temporary differences to be deducted, taxable temporary differences, and the corporate income tax rate.

18. Related parties

Parties are considered related to another party if they have direct or indirect relationships that allow them to control other parties or have the ability to exert significant influence over related parties through frequent control or the potential to exert significant influence. Transactions with related parties are presented by the Corporation in the Notes to the Financial Statements.

V. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE BALANCE SHEET

		Đơn vị tính: đồng			
		30/06/2026	01/01/2026		
1. Cash and cash equivalents					
- Cash		409.181.520	111.414.039		
- Demand deposit		3.712.267.941	8.897.002.521		
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ba Dinh Branch		1.418.385.563	5.651.909.583		
+ Saigon – Hanoi Commercial Joint Stock Bank – Ha Dong Branch		1.020.125.243	1.969.688.955		
+ Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Ba Trung Branch		755.988.945	775.340.760		
+ Other demand deposits at banks		517.768.190	500.063.223		
- Cash equivalents		-	-		
Total		4.121.449.461	9.008.416.560		
2. Receivables from customers					
		30/06/2026	01/01/2026		
a) Short-term receivables from customers		99.629.955.126	111.758.756.875		
- Main Contractor (EPC): SINOMA - BAT Consortium		34.472.561.394	34.472.561.394		
- Other Customers		65.157.393.732	77.286.195.481		
b) Long-term receivables from customers		-	-		
Total		99.629.955.126	111.758.756.875		
3. Short-term repayments to suppliers					
		30/06/2026	01/01/2026		
- COMA 18 Joint Stock Company		3.482.461.246	3.482.461.246		
- Construction and Machinery Joint Stock Company No. 7 (COMA 7)		4.101.685.856	4.101.685.856		
- Mechanical Construction Joint Stock Company No. 26 (COMA 26)		6.345.100.134	15.920.756.412		
- Prepayments to other suppliers		4.873.424.880	4.077.279.088		
Total		18.802.672.116	27.582.182.602		
4. Other receivables					
		30/06/2026	01/01/2026		
	Book value	Allowances	Book value	Allowances	
a) Short-term		146.413.785.189	(84.784.073.209)	158.457.877.580	(78.462.857.917)
- Others	140.080.791.149	(84.784.073.209)	152.259.687.618	(78.462.857.917)	
+ Construction and Machinery Joint Stock Company No. 7	33.762.164.150	(33.762.164.150)	34.782.164.150	(34.782.164.150)	
+ Construction machinery and water electric machine installing JSC No.3	33.198.042.195	(28.783.659.370)	41.882.768.212	(28.783.659.370)	
+ Infrastructure development and electrical installation JSC	20.145.227.969	-	21.145.227.969	-	
+ Minh Khai Lock Joint Stock Company	19.659.120.477	-	19.614.551.402	-	
+ Construction machinery and water electric machine installing JSC	14.682.430.584	(7.341.215.292)	14.682.430.584	-	
+ COMA 25 Construction And Trading Joint Stock Company	2.151.270.689	-	2.151.270.689	-	
- Others	16.482.535.085	(14.897.034.397)	18.001.274.612	(14.897.034.397)	
- Advances	5.203.082.223	-	5.137.498.783	-	
- Mortgage, deposits, collateral	1.129.911.817	-	1.060.691.179	-	
b) Long-term		-	-	-	-
Total	146.413.785.189	(84.784.073.209)	158.457.877.580	(78.462.857.917)	

5. Inventory	30/06/2026		01/01/2026	
	Original value	Allowances	Original value	Allowances
- Raw materials	56.983.719	-	56.983.719	-
- Tools and supplies	2.479.320	-	2.479.320	-
- Work in progress	9.511.132.434	-	12.086.317.295	-
- Real estate (*)	3.511.726.377	-	3.511.726.377	-
Total	13.082.321.850	-	15.657.506.711	-

6. Tangible fixed assets

Items	Buildings Structures	Machinery equipment	Transportation means	Office equipment	Total
History cost					
Opening balance	233.750.349.005	7.815.719.620	4.993.014.545	9.221.113.295	255.780.196.465
Increase	583.291.725	-	-	82.802.880	666.094.605
- Purchase	583.291.725	-	-	82.802.880	666.094.605
Decrease	-	-	-	-	-
- Disposal	-	-	-	-	-
Ending balance	234.333.640.730	7.815.719.620	4.993.014.545	9.303.916.175	256.446.291.070
Accumulated Depreciation					
Opening balance	78.840.561.530	7.636.297.010	4.993.014.545	9.023.154.959	100.493.028.044
Increase	3.299.117.353	15.416.458	-	30.164.464	3.344.698.275
- Depreciation	3.299.117.353	15.416.458	-	30.164.464	3.344.698.275
- Internal transfer	-	-	-	-	-
Decrease	-	-	-	-	-
- Disposal	-	-	-	-	-
Ending balance	82.139.678.883	7.651.713.468	4.993.014.545	9.053.319.423	103.837.726.319
Netbook value					
Opening balance	154.909.787.475	179.422.610	-	197.958.336	155.287.168.421
Ending balance	152.193.961.847	164.006.152	-	250.596.752	152.608.564.751

7. Intangible fixed assets

Intangible fixed assets are fully amortized by management software

8. Long-term assets in progress

	30/06/2026		01/01/2026	
	Original value	Recoverable amount	Original value	Recoverable amount
- Long-term work in progress(*)	2.598.766.083	2.598.766.083	2.598.766.083	2.598.766.083
- Construction in progress	-	-	583.291.726	583.291.726
+ Renovation and upgrade of the 14th floor, COMA office Buiding	-	-	583.291.726	583.291.726
Total	2.598.766.083	2.598.766.083	3.182.057.809	3.182.057.809

(*) Long-term work in progress are projects classified from short-term unfinished production and business costs, and the Corporation has not assessed the impairment as of December 31, 2025. Details::

Construction	30/06/2026	01/01/2026
- Long Bien Interchange Project	2.301.606.161	2.301.606.161
- Work in progress for the Comal project	297.159.922	297.159.922
Total	2.598.766.083	2.598.766.083

9. Long-term investments

	30/06/2026		01/01/2026	
	Original value	Allowances	Original value	Allowances
a) Investments in subsidiaries	45.130.006.008	(9.575.725.908)	45.130.006.008	(9.575.725.908)
Ha Bac Construction Machinery JSC No.2 (Coma 2)	14.475.873.012	-	14.475.873.012	-
Thai Binh Construction and Mechanical JSC Limited (Coma 16)	3.633.663.558	-	3.633.663.558	-
Minh Khai Lock Joint Stock Company	16.220.236.781	-	16.220.236.781	-
Construction Machinery and Water Electric Machine Installing JSC (Comael)	5.669.250.000	(5.669.250.000)	5.669.250.000	(5.669.250.000)
Construction and Material Equipment Trade Company Limited No. 27	202.007.497	(202.007.497)	202.007.497	(202.007.497)
The Import-Export Manufactured Service and Countryside Development Company	4.928.975.160	(3.704.468.411)	4.928.975.160	(3.704.468.411)
b) Investments in joint ventures and associates	9.833.726.095	-	9.833.726.095	-
ZENNER - COMA water meter joint venture company limited	1.836.527.663	-	1.836.527.663	-
Song Chu Construction and Machinery Joint Stock Company (Coma 17)	7.997.198.432	-	7.997.198.432	-
c) Investments in other entities	2.170.047.311	(562.478.011)	2.170.047.311	(562.478.011)
Coma Property Business & Investment Joint Stock Company (Comare)	562.478.011	(562.478.011)	562.478.011	(562.478.011)
So 10 Mechanical Construction Joint Stock	500.000.000	-	500.000.000	-
Huong Son Hydropower JSC(*)	1.107.569.300	-	1.107.569.300	-
Total	57.133.779.414	(10.138.203.919)	57.133.779.414	(10.138.203.919)

List of important Subsidiaries, Joint Ventures and Associates

Name	Relations	Charter capital	Contributed capital as value as 30/06/2026	Percentage of tributed capital
Ha Bac Construction Machinery JSC No.2	Subsidiary	17.122.460.000	8.797.500.000	51,38%
Thai Binh Construction and Mechanical JSC Limited	Subsidiary	6.000.000.000	3.216.420.000	53,61%
Minh Khai Lock JSC	Subsidiary	6.600.000.000	4.453.320.000	67,47%
Construction Machinery and Water Electric Machine Installing JSC (Comael)	Subsidiary	11.000.000.000	5.669.250.000	51,54%
Construction and Material Equipment Trade Company Limited No. 27	Subsidiary	12.938.190.118	12.938.190.118	100,00%
The Import-Export Manufactured Service and Countryside Development Company Limited	Subsidiary	127.295.272	127.295.272	100,00%
ZENNER - COMA water meter joint venture company limited	Joint Venture	2.998.125.337	929.418.854	31,00%
Song Chu Construction and Machinery JSC	Associate	13.938.000.000	7.997.198.432	48,39%

10. Prepaid expenses

	30/06/2026	01/01/2026
a) Short-term	2.663.542	6.332.637.521
- Unallocated tools and equipment	-	6.327.621.819
- Other expenses	2.663.542	5.015.702
b) Long-term	8.221.297.648	5.797.621.839
- Prepaid materials, tools and supplies expenses	86.460.161	202.571.476
- Repair costs	2.667.903.776	878.604.838

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- Service fee for Quang Minh Industrial Zone	5.444.654.699	4.571.754.798
- Industrial area infrastructure rental costs	22.279.012	144.690.727
Total	8.223.961.189	12.130.259.360

11. Trade payables

	Value	30/06/2026 Repayable amount	Value	01/01/2026 Repayable amount
a) Short-term trade payables	41.615.337.957	41.615.337.957	57.662.591.978	57.662.591.978
- Ha Bac Construction Machinery JSC No.2 (COMA 2)	7.651.348.602	7.651.348.602	6.935.917.001	6.935.917.001
- Thai Binh Construction and Mechanical JSC Limited (COMA 16)	1.650.392.216	1.650.392.216	1.950.392.216	1.950.392.216
- Song Chu Construction and Machinery Joint Stock Company (COMA 17)	3.307.648.701	3.307.648.701	1.690.491.311	1.690.491.311
- Construction Machinery Joint Stock Company No. 26 (COMA 26)	674.921.394	674.921.394	7.904.094.257	7.904.094.257
- Construction Machinery and Water Electric Machine Installing JSC (COMAEL)	3.870.617.564	3.870.617.564	3.870.617.564	3.870.617.564
- Other short-term trade payables	24.460.409.480	24.460.409.480	35.311.079.629	35.311.079.629
b) Long-term trade payables	-	-	-	-
Total	41.615.337.957	41.615.337.957	57.662.591.978	57.662.591.978

12. Prepayments from customers

	30/06/2026	01/01/2026
a) Short-term prepayments from customers	9.377.298.647	19.173.131.375
- Vietnam National Music Song and Dance Theatre - Bidding Package No. 3	625.000.000	625.000.000
- Green Diamond Vietnam Group - JSC	965.000.001	965.000.001
- Construction Investment Project Management Board (Construction of the roa	1.889.219.349	1.889.219.349
- Others	5.898.079.297	15.693.912.025
b) Long-term prepayments from customers	-	-
Total	9.377.298.647	19.173.131.375

13. Taxes and payables to State Treasury

	01/01/2026	Additions	Paid	30/06/2026
a) Payables				
- Output 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
- Business license fee	1.800.000	-	-	1.800.000
- Fee, charges and other payables	42.565.911.987	888.226.551	99.367	43.454.039.171
Total	76.325.754.758	5.029.538.047	3.920.869.089	77.434.423.716
b) Receivables				
- Personal income tax	5.882.669	-	167.696	6.050.365
Total	5.882.669	-	167.696	6.050.365

14. Short-term costs

	30/06/2026	01/01/2026
- Advance deduction of Skylight building project cost	-	12.855.180.917

- Deduct the cost of the works in advance	358.225.313	5.145.607.634		
- Deduct other expenses in advance	9.722.061.835	5.732.773.409		
Total	10.080.287.148	23.733.561.960		
15. Other payables	30/06/2026	01/01/2026		
a) Short-term	123.276.268.557	120.352.826.132		
- Trade Union fees	885.524.678	867.910.858		
- Social insurance	5.267.950.313	6.160.439.540		
- Health insurance	1.902.060	1.802.655		
- Unemployment insurance	670.360	626.180		
- Others	117.122.793.566	113.324.475.734		
+ Minh Khai Lock JSC (profit from Skylight project) (*)	26.873.546.977	26.873.546.977		
+ Profit payable to the city - Skylight project (*)	60.298.264.897	60.298.264.897		
+ Skylight apartment maintenance fee	515.521.845	715.521.845		
+ Raising capital to purchase adjacent houses	2.677.500.000	2.677.500.000		
+ Raising capital to purchase Dong Banh Cement shares	4.444.000.000	4.505.000.000		
+ Raising capital for Huong Son Hydropower	560.000.000	560.000.000		
+ Interest payable for personal capital mobilization	2.691.403.748	3.261.444.000		
+ Others	19.062.556.099	14.433.198.015		
b) Long-term	10.736.419.488	10.360.684.488		
- Long-term deposits received	10.736.419.488	10.360.684.488		
Total	134.012.688.045	130.713.510.620		
16. Deferred revenue	30/06/2026	01/01/2026		
a) Short-term	6.971.959.092	14.750.567.922		
- Factory rental revenue	6.971.959.092	14.750.567.922		
b) Long-term	813.167.108	823.709.836		
- Skylight Office Building rental revenue	813.167.108	823.709.836		
Cộng	7.785.126.200	15.574.277.758		
17. Borrowings and finance lease liabilities	30/06/2026	Movement during the year	01/01/2026	
		Increase	Decrease	
a) Short-term	21.808.572.534	14.101.679.082	18.617.493.222	26.324.386.674
+ Bank deposit	18.534.717.944	14.101.679.082	18.586.493.222	23.019.532.084
- Saigon – Hanoi Commercial Joint Stock Bank - Ha Dong Branch	664.986.061	679.773.131	2.971.640.998	2.956.853.928
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ba Dinh Branch	17.869.731.883	13.421.905.951	15.614.852.224	20.062.678.156
+ Others	3.273.854.590	-	31.000.000	3.304.854.590
- Other short-term personal loans	3.273.854.590	-	31.000.000	3.304.854.590
b) Long-term	32.280.000.000	-	4.600.000.000	36.880.000.000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ba Dinh Branch	32.280.000.000	-	4.600.000.000	36.880.000.000
Total	54.088.572.534	14.101.679.082	23.217.493.222	63.204.386.674
18. Owners' equity				
a) Changes of owners' equity				

Enterprise

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Items	Share capital	Restructuring Support Fund	Retained profits	Total
Opening balance of previous year	238.500.000.000	2.876.607.322	(241.280.772.464)	95.834.858
Increase in the previous year	-	-	4.200.480.999	4.200.480.999
- Profit from last year	-	-	-	-
- Other additions	-	-	4.200.480.999	4.200.480.999
Decrease in the previous year	-	-	-	-
- Loss during the year	-	-	-	-
- Other decrease	-	-	-	-
Ending balance of previous year	238.500.000.000	2.876.607.322	(237.080.291.465)	4.296.315.857
Increase in the this year	-	-	3.200.552.061	3.200.552.061
- Profit (Loss) in this year	-	-	3.200.552.061	3.200.552.061
- Other additions(*)	-	-	-	-
Decrease in this year	-	-	-	-
- Loss during the year	-	-	-	-
- Other decrease	-	-	-	-
Ending balance of this year	238.500.000.000	2.876.607.322	(233.879.739.404)	7.496.867.918

b) Details of owners' equity

	30/06/2026	01/01/2026
- State capital contribution (Ministry of Construction)	235.552.000.000	235.552.000.000
- Capital contributed by other shareholders	2.948.000.000	2.948.000.000
Total	238.500.000.000	238.500.000.000

c) Capital transactions with shareholders and appropriation of profits and div

	This year	Previous year
+ Shareholders' capital		
- Opening balance	238.500.000.000	238.500.000.000
- Increased during the period	-	-
- Closing balance	238.500.000.000	238.500.000.000

d) Shares

	30/06/2026	01/01/2026
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
Purchased shares (treasury shares)	-	-
Outstanding shares	23.850.000	23.850.000
- Common shares	23.850.000	23.850.000

Par value of outstanding shares: 10,000 VND/share

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

	Unit: VND	
	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
1. Revenue from sales of goods and provision of services		
- Revenue from construction activities	40.181.544.007	17.953.612.960
- Revenue from services and other business activities	24.992.493.923	24.101.227.718
- Revenue from sale of materials and goods	11.978.216.548	17.084.124.268
- Other revenue	-	-
Total	77.152.254.478	59.138.964.946

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
2. Cost of goods sold		
- Cost of construction activities	39.725.805.740	18.295.195.006
- Cost of services and other business activities	10.698.677.871	10.818.642.511
- Cost of materials and goods sold	11.929.578.666	16.879.140.057
- Other costs	-	-
Total	62.354.062.277	45.992.977.574
3. Gain/Loss on sale and disposal of investment property		
a) Doanh thu		
- Revenue from sale and disposal of investment properties	-	-
- Net book value	-	-
Gain/(loss) on sale and disposal of investment properties	-	-
4. Financial income		
- Interest income from deposits	4.152.144	68.307.626
- Gains on disposal of securities	-	2.078.151.738
- Dividends received	-	237.878.000
- Foreign exchange gains	-	-
Total	4.152.144	2.384.337.364
5. Financial expenses		
- Interest expense (on borrowings)	2.446.098.516	2.798.632.920
- Foreign exchange losses	-	-
- Reversal of financial investment provision	-	-
Total	2.446.098.516	2.798.632.920
6. Selling expenses		
- Employee expenses	-	-
- Other expenses	-	-
Total	-	-
7. General and administrative expenses		
- Employee expenses	4.707.081.932	4.918.395.634
- Materials expenses	270.685.087	176.170.395
- Office supplies expenses	314.155.815	211.100.384
- Amortization and Depreciation expenses	192.483.683	210.608.852
- Charges and fee	44.283.643	91.766.954
- Provision expenses	-	-
- Outsourcing expenses	323.930.526	197.276.691
- Other cash expense	1.807.659.333	2.248.067.508
Total	7.660.280.019	8.053.386.418

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
8. Other income		
- Reversal of project costs	999.545.580	-
- Other income	59.258.640	3.507.602
Total	1.058.804.220	3.507.602
9. Other expenses		
- Late tax payment penalties	1.389.866.261	1.271.432.703
- Late social insurance payment penalties	-	-
- Cost of selling fixed assets	-	-
- Other expenses	13.397.702	61.695.094
Total	1.403.263.963	1.333.127.797
10. Production and business expenses by factors		
- Raw material expenses	41.524.437.398	19.951.738.946
- Employee expenses	5.202.343.289	5.834.555.586
- Amortization and Depreciation expenses	3.538.640.187	4.117.071.528
- Provision expenses	-	-
- Outsourcing expenses	3.667.087.166	21.009.856.207
- Other cash expenses	4.639.472.404	4.495.621.651
Total	58.571.980.444	55.519.343.108
11. Deferred corporate income tax expense	Year 2026	Year 2025
a) Profit after corporate income tax (VND)	4.351.506.067	3.348.685.203
- Adjustments	1.403.263.963	-
Tax penalties and late payment interest	1.389.866.261	-
Non-deductible expenses	13.397.702	-
Deductions	-	237.878.000
Dividends paid	-	237.878.000
Taxable accounting profit	5.754.770.030	
Corporate income tax rate	20%	20%
Current tax expense	1.150.954.006	
b) Profit / Loss distributable to common shareholders (VND)	4.351.506.067	3.348.685.203
- Quantity of outstanding common shares (Shares)	23.850.000	23.850.000
c) Basic earnings per share (VND/share)		

VII. OTHERS INFORMATION**1. Comparative figures**

Comparative figures on the financial statements of corporation for the year ended 31 December 2025 which are audited by CPA VIETNAM Auditing Company Limited – A Member of INPACT.

Preparer



Kieu Thi Nguyet Nga

Chief Accountant



Nguyen Ngoc Hai

Hanoi, July 29, 2026

General Director



Đào Đức Thọ