

**CMH VIETNAM GROUP JOINT
STOCK COMPANY**

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**SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness**

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No.: 62../2025/CV-CMH
Re.: Explanation of differences
compared to the same period last
year and differences before and after
audit.

Hanoi, August 18, 2025

To: The State Securities Commission of Vietnam

Hanoi Stock Exchange

- Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidelines on information disclosure in the securities market.

- Based on the audited Consolidated Financial Statements and the Interim Financial Statements for the first 6 months of the fiscal year ended on December 31, 2025 of CMH Vietnam Group Joint Stock Company.

CMH Vietnam Group Joint Stock Company would like to explanation of the difference in the business results compared to the same period last year and differences before and after audit as follows:

1. Difference compared to the same period last year:

Unit: VND

Indicator			Current Year 2025	Last Year 2024	% (+/-)
Net Sale	Company		136.625.839.287	62.296.227.405	119,32%
	Consolidated		136.737.120.111	62.403.904.901	119,12%
Profit After Tax	Company		4.593.155.408	3.229.539.101	42,22%
	Consolidated	Holding Company' shareholders	3.925.824.247	2.611.471.877	50,33%
		Non-controlling shareholders	-164.077.026	-141.357.653	-16,07%
		Total	3.761.747.221	2.470.114.224	52,29%

In the first 6 months of 2025, the Group's total sales revenue reached VND 136.74 billion, an increase of 119.32% over the same period last year. Of which, the Company's sales revenue was VND 136.63 billion, accounting for 99.92% of the Group. The Company's after-tax profit reached VND 4.59 billion, an increase of 42.22% over the same period last year, accounting for 122.10% of the Group; Consolidated after-tax profit reached VND 3.76 billion, an increase of 52.29% over the same period last year. Of which, the company's shareholders' after-tax profit was VND 3.93 billion, an increase of 50.33% over the same period last year.

The reason for the difference is: In the first 6 months of 2025, the Company has carried out the acceptance and payment of unfinished volume of the Cam Khe Central Park project and accordingly, the effectiveness of the project has also been recorded.

2. Difference before and after audit:

Unit: VND

Indicator			After audit	Before audit	% (+/-)
Net Sale	Company		136.625.839.287	136.625.839.287	0,00%
	Consolidated		136.737.120.111	136.737.120.111	0,00%
Profit After Tax	Company		4.593.155.408	4.391.511.572	4,59%
	Consolidated	Holding Company' shareholders	3.925.824.247	3.724.180.411	5,41%
		Non-controlling shareholders	-164.077.026	-164.077.026	0,00%
		Total	3.761.747.221	3.560.103.385	5,66%

The reason for the difference is: The auditor has reduced the estimated interest expense for the 230 billion loan for the Business Cooperation Contract (BCC) with Tuan Huy Phu Tho Joint Stock Company.

The above are the main reasons for the difference in revenue and profit compared to the same period last year in the Company's business results and differences before and after audit.

Best regards !

Recipients:

- As above
- Office archive

GENERAL DIRECTOR



Kim Ngọc Nhan