

No: 250/ CV-COMA18

Re: Explanation of Profit After Corporate Income
Tax in the Audited Six-Month 2026 Financial
StatementsHanoi, August 28th, 2026To: - State Securities Commission
- Ho Chi Minh City Stock Exchange

In compliance with Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding information disclosure in the securities market.

Regarding the disclosure of the reviewed separate and consolidated financial statements for the first six months of 2026 of Coma 18 Joint Stock Company, the Company provides an explanation of the figures for revenue and profit after corporate income tax between the financial statements before and after the audit as follows:

Unit: VND

Indicator	Before audit	After audit	Difference	Rate
A. Separate Financial Statements				
Net Revenue	160.309.570.116	160.309.570.116	0	0%
After-Tax Profit	38.564.339.986	27.044.547.779	11.519.792.207	29,9%
B. Consolidated Financial Statements				
Net Revenue	215.162.530.018	209.428.210.626	5.734.319.392	2,7%
After-Tax Profit	39.283.809.346	27.618.169.436	11.665.639.910	29,9%

The following are several financial indicators presented in the financial statements before and after the audit:

*** Separate Financial Statements:**

- Recognize the additional reduction in administrative expenses: VND 393.627.007;
- Recognize the additional cost of goods sold: VND 689.190.761;
- Recognize an additional reduction in financial income: VND 300.000.000;
- Recognize an additional reduction in other income: VND 3.513.056.472;
- Recognize additional other expenses: VND 479.600.029;
- Recognize additional current income tax expense: VND 6.931.571.952.

*** Consolidated Financial Statements:**

- Recognition of a decrease in revenue of VND 5.734.319.392 at the subsidiary – IFOOD Green Food Joint Stock Company.
- Recognition of additional other expenses and current corporate income tax expense of the subsidiary amounting to VND 145.847.703.

The above reasons have contributed to the differences in after-tax profit before and after auditing.

We respectfully report to the State Securities Commission and the Ho Chi Minh City Stock Exchange.

Recipients:

- *As stated above;*
- *Company records*

COMA 18 JOINT STOCK COMPANY



TỔNG GIÁM ĐỐC

Nguyễn Trọng Hiền

