

No: 125/ CV-COMA18

V/v: Explanation of Corporate Income Tax After-Tax Profit on the 2025 Audited Financial Statements

Hanoi, March 30th, 2026

To: - 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, COMA 18 Joint Stock Company (Stock Code: CIG) hereby provides an explanation regarding the corporate income tax after-tax profit on the 2025 financial statements before and after auditing, as follows:

The revenue for 2025, as reported in the separate and consolidated financial statements, is VND 410.447.270.367 and VND 457.196.224.090, respectively: Revenue from construction contracts, sublease of land use rights, Revenue from apartment sales, infrastructure leasing, wastewater treatment services, and trading of agricultural products. The after-tax profit on the audited separate and consolidated financial statements is VND 111.995.360.768 and VND 112.918.710.826, respectively.

Below are some key financial indicators comparing the 2025 and 2024 financial statements:

Indicator	Unit	2025	2024	Difference
A. Separate Financial Statements				
Net Revenue	VND	410.447.270.367	57.102.333.314	353.344.937.053
After-Tax Profit	VND	111.995.360.768	54.452.782.203	57.542.578.565
B. Consolidated Financial Statements				
Net Revenue	VND	457.196.224.090	94.444.115.464	362.752.108.626
After-Tax Profit	VND	112.918.710.826	54.454.820.494	58.463.890.332

Below are several financial indicators comparing the financial statements before and after auditing:

1. Recognize additional payroll and allowance expenses: VND 792.575.026;
2. Recognize additional project cost of sales: VND 15.525.997.330đ;
3. Recognize additional other expenses and current corporate income tax expense.

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

