

No: 163/ CV-COMA18

Re: Explanation of after-tax profit for Corporate
income tax in Q1/2026

Hanoi, date 28 month 4 year 2026

**To: - State Security Commission of Vietnam
- Ho Chi Minh City Stock Exchange**

In compliance with the provisions of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidelines on disclosure of information on the securities market, Coma 18 Joint Stock Company (Stock code: CIG) hereby provides an explanation regarding the after-tax profit for corporate income tax in Q1/2026 as follows:

Total accounting profit after corporate income tax (Indicator 60 on the Q1/2026 Separate income statement and Indicator 61 on the Q1/2026 Consolidated Separate income statement) amounts to VND -12.627.881 and VND -54.387.714, respectively. The primary reasons are as follows:

Revenue for Q1/2026 in the Standalone financial statements and the Consolidated financial statements amounted to VND 10.844.410.577 and VND 17.326.104.407, respectively. These revenue from construction activities, leasing of premises, infrastructure usage fees in industrial clusters, wastewater treatment service fees, trading of agricultural commodities,...

Below are some key financial indicators comparing Q1/2026 and Q1/2025:

Items	Unit	2026	2025	Difference
A. Financial statements statement for Q1				
Net Revenue	dong	10.844.410.577	36.536.202.812	-25.691.792.235
After-Tax Profit	dong	-12.627.881	4.240.579.407	4.227.951.526
B. Consolidated financial statement for Q1				
Net Revenue	dong	17.326.104.407	74.320.200.177	-56.994.095.770
After-Tax Profit	dong	-54.387.714	4.242.101.359	4.187.713.645

Therefore, Coma 18 Joint Stock Company respectfully reports to the State Securities Commission and the Ho Chi Minh City Stock Exchange.

Sincerely!

Recipients:

- As addressed;
- For recordkeeping

COMA 18 JOINT STOCK COMPANY



TỔNG GIÁM ĐỐC
Nguyễn Trọng Hiền

