CMC JOINT STOCK COMPANY **SOCIALIST REPUBLIC OF VIETNAM**

No.: 83/CV/CMC ***Independence – Freedom – Happiness***

Re: Explanations of the variance in business performance results for Q2 2026 compared to the same period of last year

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To: **Ho Chi Minh City Stock Exchange**
Hanoi Stock Exchange
State Securities Commission

Based on the financial report of the 2nd quarter of 2026 of CMC Joint Stock Company ("Company"), compared to the same period in 2025, there is a discrepancy in profit after tax; therefore, CMC Joint Stock Company reports the following explanation:

TT	Target	Unit	Separate report	Consolidated report
1	Profit after tax Q2 2026	Mil VND	2,786.8	15,958.7
2	Profit after tax Q2 2025	Mil VND	2,731.1	8,495.8
3	Change compared to the same period last year	Mil VND	55.7	7,462.9
4	Change compared to the same period last year	%	2.0%	46.8%

The causes are due to the following factors:

For the separate report:
In the second quarter of 2026, the Company continued to implement selective sales promotion programs, focusing on effective distributors aligned with market orientation. At the same time, the Company maintained the optimization of production costs, streamlined operational structure, and exercised strict control over indirect expenses, thereby slightly contributing to improvements in gross profit margin and profit after tax.

For the consolidated report:
This was mainly attributable to a increase in financial income at the subsidiaries.

So, CMC Joint Stock Company has prepared this report to submit to Ho Chi Minh City Stock Exchange for public disclosure.

CÔNG TY CỔ PHẦN CMC Digitally signed by CÔNG TY CỔ PHẦN CMC Date: 2026.07.30 23:35:42 +07'00'

Phu Tho, 30 July 2026

CMC JOINT STOCK COMPANY

M.S.D.N: 2600105523 - C.T.C.P
CÔNG TY CỔ PHẦN CMC
TP. VIỆT TRÌ - T. PHÚ THỌ

TỔNG GIÁM ĐỐC
Nguyễn Việt Cường