

**CAT LOI
JOINT STOCK COMPANY**

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

No: 589 /CPCL-TCKT
About Extraordinary information
disclosure

Ho Chi Minh City, date 16 month 10 year 2026

EXTRAORDINARY INFORMATION DISCLOSURE

To: Hochiminh Stock Exchange

1. Name of organization: Cat Loi Joint Stock Company

- Stock code: CLC
- Address: 934D2, D Street, Cat Lai Industrial Zone (Cluster 2), Cat Lai Ward, Ho Chi Minh City
- Tel: (028) 37421118 Fax: (028) 37420923
- Email: clco@catloi.com.vn

2. Contents of disclosure:

- Cat Loi Joint Stock Company announces Notice No. 495/TB-KTNN dated 08 October 2026 issued by State Audit Office of Vietnam – Specialized Audit Department V regarding the notification of audit results at Cat Loi Joint Stock Company in connection with the audit of the Company's 2025 Financial Statements. Accordingly, the figures in the 2025 Financial Statements have been adjusted, resulting in an increase in taxes and other amounts payable to the State Budget (attached).

3. This information was published on the company's website on 16 / 10 /2026 as in the link: <http://www.catloi.com.vn>

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Recipients:

- As above;
- Admin Dept, Accounting Dept.

**LEGAL REPRESENTATIVE
DIRECTOR**



Nguyen Hoang Minh



AUDIT RESULTS

Balance Sheet as at December 31, 2025:

Currency: VND

ASSETS	Codes	As reported	As audited	Difference
1	2	3	4	5 = 4 - 3
A-CURRENT ASSETS (100=110+120+130+140+150)	100	1,824,744,334,763	1,825,732,391,513	988,056,750
I. Cash and cash equivalents	110	44,793,530,323	44,793,530,323	-
1. Cash	111	44,793,530,323	44,793,530,323	-
2. Cash equivalents	112			
II. Short-term financial investments	120			
1. Trading securities	121			
2. Provision for diminution in value of trading securities	122			
3. Held to maturity investments	123			
III. Short-term receivables	130	391,738,943,718	391,738,943,718	-
1. Short-term trade receivables	131	387,709,225,019	387,709,225,019	-
2. Short-term advances to suppliers	132	2,339,018,699	2,339,018,699	-
3. Short-term intra-company receivables	133			
4. Receivables relating to construction contracts under percentage of completion method	134			
5. Short-term loan receivables	135			
6. Other short-term receivables	136	1,690,700,000	1,690,700,000	-
7. Provision for short-term doubtful debts	137			
8. Shortage of assets awaiting resolution	139			
IV. Inventories	140	1,336,956,554,629	1,336,956,554,629	-
1. Inventories	141	1,336,956,554,629	1,336,956,554,629	-
2. Provision for devaluation of inventories	149			
V. Other current assets	150	51,255,306,093	52,243,362,843	988,056,750
1. Short-term prepayment	151	11,794,929,065	12,782,985,815	988,056,750
2. Value added tax deductibles	152	39,460,377,028	39,460,377,028	-
3. Taxes and other receivables from the State Budget	153			
4. Re-trading of Government bonds	154			
5. Other current assets	155			
B- NON-CURRENT ASSETS (200=210+220+230+240+250+260)	200	97,967,977,897	97,967,977,897	-
I. Long-term receivables	210	7,500,000	7,500,000	-
1. Long-term receivables from customers	211			
2. Long-term prepayment to suppliers	212			
3. Working capital provided to sub-units	213			
4. Long-term intra-company payables	214			
5. Short-term loan receivables	215			
6. Other long-term receivables	216	7,500,000	7,500,000	-
7. Provision for long-term bad receivables	219			
II. Fixed assets	220	88,692,597,872	88,692,597,872	-
1. Tangible fixed assets	221	85,416,037,462	85,416,037,462	-
- Cost	222	883,950,362,801	883,950,362,801	-
- Accumulated depreciation	223	(798,534,325,339)	(798,534,325,339)	-
2. Finance lease fixed assets	224			

- Cost	225			
- Accumulated depreciation	226			
3. Intangible fixed asset	227	3,276,560,410	3,276,560,410	-
- Cost	228	20,284,449,299	20,284,449,299	-
- Accumulated depreciation	229	(17,007,888,889)	(17,007,888,889)	-
III. Investment properties	230			
- Cost	231			
- Accumulated depreciation	232			
IV. Non-current assets in progress	240	3,136,160,000	3,136,160,000	-
1. Long-term work in progress	241			
2. Construction in progress	242	3,136,160,000	3,136,160,000	-
V. Long-term financial investments	250	6,000,000,000	6,000,000,000	-
1. Investments in subsidiaries	251			
2. Investment in joint-ventures and associates	252	6,000,000,000	6,000,000,000	-
3. Investments in other entities	253			
4. Provision for long-term financial investments	254			
5. Held to maturity investments	255			
VI. Other non-current assets	260	131,720,025	131,720,025	-
1. Long-term prepayment	261	131,720,025	131,720,025	-
2. Deferred tax assets	262			
3. Long-term equipment, materials and spare parts for replacement	263			
4. Other non-current assets	268			
TOTAL ASSETS (270=100+200)	270	1,922,712,312,660	1,923,700,369,410	988,056,750
RESOURCES	Codes	As reported	As audited	Difference
1	2	4	5	6 = 5 - 4
C- LIABILITIES(300=310+330)	300	959,669,887,814	953,695,419,092	(5,974,468,722)
I. Current liabilities	310	943,655,342,319	945,395,973,687	1,740,631,368
1. Short-term payables to suppliers	311	271,399,689,557	271,399,689,557	-
2. Short-term advances from customers	312			
3. Taxes and other payables to the State budget	313	20,524,293,370	22,264,924,738	1,740,631,368
4. Payables to employees	314	26,154,083,510	26,154,083,510	-
5. Short-term accrued expenses	315	7,757,260,729	7,757,260,729	-
6. Short-term intra-company payables	316			
7. Payables relating to construction contracts under percentage of completion method	317			
8. Short-term unearned revenue	318			
9. Other short-term payables	319	1,554,640,594	1,554,640,594	-
10. Short-term borrowings and finance lease debts	320	597,868,035,136	597,868,035,136	-
11. Provision for short-term payables	321			
12. Bonus and welfare fund	322	18,397,339,423	18,397,339,423	-
13. Price stabilization fund	323			
14. Re-trading of Government bonds	324			
II. Non-current liabilities	330	16,014,545,495	8,299,445,405	(7,715,100,090)
1. Long-term payables to suppliers	331			
2. Long-term advances from customers	332			
3. Long-term accrued expenses	333			
4. Intra-company payables on working capital	334			
5. Long-term intra-company payables	335			
6. Long-term unearned revenue	336			

7. Other long-term payables	337	555,270,553	555,270,553	-
8. Long-term borrowings and finance lease debts	338			
9. Conversion bonds	339			
10. Preference shares	340			
11. Deferred income tax payable	341			
12. Provision for long-term payables	342			
13. Science and technology development fund	343	15,459,274,942	7,744,174,852	(7,715,100,090)
D- OWNERS' EQUITY (400=410+430)	400	963,042,424,846	970,004,950,318	6,962,525,472
I. Owners' equity	410	963,042,424,846	970,004,950,318	6,962,525,472
1. Owners' equity	411	262,075,830,000	262,075,830,000	-
- Ordinary shares with voting rights	411a	262,075,830,000	262,075,830,000	-
- Preference shares	411b			
2. Share premium	412	64,847,400,000	64,847,400,000	-
3. Conversion options on convertible bonds	413			
4. Other owners' equity	414			
5. Treasury shares	415			
6. Differences upon asset revaluation	416			
7. Exchange rate differences	417			
8. Investment and development fund	418	368,900,229,366	368,900,229,366	-
9. Business restructuring fund	419			
10. Other equity funds	420			
11. Retained earnings	421	267,218,965,480	274,181,490,952	6,962,525,472
- Retained earnings until the end of the previous year	421a	85,170,056,516	85,170,056,516	-
- Retained earnings for the current period	421b	182,048,908,964	189,011,434,436	6,962,525,472
12. Capital expenditure funds	422			
II. Other resources and funds	430			
1. Resources	431			
2. Resources for fixed assets acquisitions	432			
TOTAL RESOURCES (440=300+400)	440	1,922,712,312,660	1,923,700,369,410	988,056,750

Reason for Difference:

ASSETS INCREASED

988,056,750 VND

1. Short-term prepayment increased

988,056,750 VND

- Failure to allocate the significant one-off major repair costs incurred for the renovation and improvement of the changing room and duty room under Contract No. 1508/AH/HĐTC/2025 and Contract No. 1208/AH/HĐTC/2025 (completion acceptance dated October 30, 2025), which are attributable to multiple production periods, in accordance with Point a, Clause 1 and Point d, Clause 3, Article 47 of Circular No. 200/2014/TT-BTC

988,056,750 VND

RESOURCES INCREASED

988,056,750 VND

1. Taxes and other payables to the State budget increased

1,740,631,368 VND

- Changes in revenue and expenses (increase in profit and corporate income tax)

1,740,631,368 VND

2. Science and technology development fund decreased

7,715,100,090 VND

*** Increased**

3,088,947,953 VND

- Depreciation of fixed assets formed from the Science and Technology Development Fund, which were subsequently put into use for production and business purposes, was recognized in accordance with Clause 3, Article 64 of Circular No. 200/2014/TT-BTC 3,088,947,953 VND

*** Decreased 10,804,048,043 VND**

- The Company had not transferred the fixed assets formed from the Science and Technology Development Fund for use for production and business purposes in accordance with Clause 3, Article 64 of Circular No. 200/2014/TT-BTC and Clause 5, Article 5 of Circular No. 67/2022/TT-BTC 10,804,048,043 VND

3. Retained earnings for the current period increased 6,962,525,472 VND

- Changes resulting from the audit 6,962,525,472 VND

2. Income Statement 2025:

Currency: VND

Items	Co des	As reported	As audited	Difference
1	2	3	4	5 = 4 - 3
1. Revenues from sales and services rendered	01	4,136,289,141,326	4,136,289,141,326	-
2. Revenue deductions	02	87,457,900	87,457,900	-
3. Net revenues from sales and services rendered (10=01-02)	10	4,136,201,683,426	4,136,201,683,426	-
4. Costs of goods sold	11	3,721,388,380,391	3,723,489,271,594	2,100,891,203
5. Gross revenues from sales and services rendered (20=10-11)	20	414,813,303,035	412,712,411,832	(2,100,891,203)
6. Financial income	21	7,590,854,304	7,590,854,304	-
7. Financial expenses	22	63,774,970,922	63,774,970,922	-
- Including : Interest expense	23	20,599,409,410	20,599,409,410	-
8. Selling expenses	25	32,099,231,478	32,099,231,478	-
9. General and administrative expenses	26	98,944,459,851	98,944,459,851	-
10. Net profit from operating activity [30= 20+(21-22)-(25+26)]	30	227,585,495,088	225,484,603,885	(2,100,891,203)
11. Other income	31	382,508,235	11,186,556,278	10,804,048,043
12. Other expenses	32	-	-	-
13. Profit from other activities (40=31-32)	40	382,508,235	11,186,556,278	10,804,048,043
14. Total net profit before tax (50=30+40)	50	227,968,003,323	236,671,160,163	8,703,156,840
15. Current corporate income tax expense	51	45,919,094,359	47,659,725,727	1,740,631,368
16. Deferred corporate income tax expense	52	-	-	-
17. Net profit after tax (60=50-51-52)	60	182,048,908,964	189,011,434,436	6,962,525,472
18. Basic earnings per share	70	6,946	6,277	(669)
19. Diluted earnings per share	71	6,946	6,277	(669)

Reason for Difference:

1. Costs of goods sold increased

2,100,891,203 VND

* Increased

3,088,947,953 VND

- Depreciation of fixed assets formed from the Science and Technology Development Fund, which were subsequently put into use for production and business purposes, was recognized in accordance with Clause 3, Article 64 of Circular No. 200/2014/TT-BTC

3,088,947,953 VND

*** Decreased****988,056,750 VND**

- Failure to allocate the significant one-off major repair costs incurred for the renovation and improvement of the changing room and duty room under Contract No.

1508/AH/HĐTC/2025 and Contract No. 1208/AH/HĐTC/2025 (completion acceptance

dated October 30, 2025), which are attributable to multiple production periods, in accordance with Point a, Clause 1 and Point d, Clause 3, Article 47 of Circular No. 200/2014/TT-BTC

988,056,750 VND**2. Other income increased****10,804,048,043 VND**

- The Company had not transferred the fixed assets formed from the Science and Technology Development Fund for use for production and business purposes in

accordance with Clause 3, Article 64 of Circular No. 200/2014/TT-BTC and Clause 5, Article 5 of Circular No. 67/2022/TT-BTC

10,804,048,043 VND**3. Current corporate income tax expense increased****1,740,631,368 VND**

- Changes in revenue and expenses

1,740,631,368 VND**4. Net profit after tax increased****6,962,525,472 VND**

- Changes resulting from the audit

6,962,525,472 VND**5. Basic/Diluted earnings per share decreased****669 VND**

- Changes resulting from the audit

669 VND

3. Taxes and other payables to the State budget at 31/12/2025:

Currency: VND			
Items	As reported	As audited	Difference
1	2	3	4 = 3 - 2
I. Taxes	13,535,608,279	15,276,239,647	1,740,631,368
1. Corporate income tax	13,535,608,279	15,276,239,647	1,740,631,368
II. Other payables	-	-	-
Total = I + II	13,535,608,279	15,276,239,647	1,740,631,368

Reason for Difference:

Taxes and other payables to the State budget increased 1,740,631,368 VND

Corporate income tax increased 1,740,631,368 VND

- Changes in revenue and expenses (increase in profit and corporate income tax) 1,740,631,368 VND

