COMA 18 JOINT STOCK COMPANY
No.: 2910 /CV-COMA18

Re: Explanation of profit after corporate income tax for Q3/2026 compared with the same period

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Ha Noi, 29 October 2026

CÔNG TY CỔ PHẦN COMA 18
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To: - State Securities Commission of Vietnam
- Ho Chi Minh City Stock Exchange

Pursuant to Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance, providing guidance on information disclosure in the securities market, COMA 18 Joint Stock Company (stock ticker: CIG) hereby provides an explanation of its profit after corporate income tax for Q3/2026 as follows:

Total accounting profit after corporate income tax (item 60 in the Separate Statement of Profit or Loss for Q3/2026 and item 61 in the Consolidated Statement of Profit or Loss for Q3/2026) amounted to VND 1.170.863.382 and VND 1.261.481.666, respectively. The main reasons are as follows:

Revenue for Q3/2026 in the separate and consolidated financial statements amounted to VND 30.433.981.346 and VND 52.922.707.249, respectively, comprising construction revenue, premises rental revenue, industrial cluster infrastructure usage fees, wastewater treatment fees, and revenue from trading agricultural products, etc.

The following table presents selected financial indicators for Q3/2026 compared with Q3/2025:

Unit: VND

Indicator	2026	2025	Difference
A. Separate financial statements – Q3			
Net revenue	30.433.981.346	31.155.228.810	(721.247.464)
Profit after tax	1.170.863.382	9.374.655.509	(8.203.792.127)
B. Consolidated financial statements – Q3			
Net revenue	52.922.707.249	62.721.721.438	(9.799.014.189)
Profit after tax	1.261.481.666	9.634.614.497	(8.373.132.831)

In Q3 2025, the Company transferred ownership of several condominium units with high profit margins, resulting in higher profit compared to Q3 2026. In addition, revenue in Q3 2026 was primarily derived from construction and installation activities and IFOOD green food products, which incurred higher costs. Consequently, profit after tax in Q3 2026 was lower than that in Q3 2025.

COMA 18 Joint Stock Company respectfully submits this explanation to the State Securities Commission of Vietnam and the Ho Chi Minh City Stock Exchange.

Respectfully submitted,

COMA 18 JOINT STOCK COMPANY

CÔNG TY CỔ PHẦN COMA 18

TỔNG GIÁM ĐỐC

Nguyễn Trọng Hiền

Recipients:

- *As addressed above;*
- *Company records*