

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, July 30, 2026

To: - State Securities Commission;
- Ho Chi Minh City Stock Exchange.

1. Organization's name: **Kosy Joint Stock Company**
- Stock code: KOS
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Explanation regarding The Consolidated financial statements for the second quarter of 2026.

3. This information was published on the company's website on July 30, 2026 at the link https://kosy.vn/shareholder_category/cong-ty-co-phan-kosy/

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.

- Explanation regarding The Consolidated financial statements for the second quarter of 2026.

Legal representative



Nguyen Viet Cuong

KOSY JOINT STOCK COMPANYNo: 166./2026/KOSY-TCKT*(Explanation of difference in profit after corporate income tax index in the consolidated financial statements of QII, 2026)***SOCIALIST REPUBLIC OF VIETNAM****Independence - Freedom - Happiness**

Hanoi, 29 July, 2026

To: - STATE SECURITIES COMMISSION
 - HO CHI MINH CITY STOCK EXCHANGE

Pursuant to Clause 4, Article 14 of the Circular No. 96/2020/TT-BTC dated 16/11/2020 by the Ministry of Finance guiding the disclosure of information on the stock market.

Based on the publicly disclosed consolidated Financial Statements for QII, 2026, Kosy Joint Stock Company would like to provide explanation regarding the increase in profit after corporate income tax in QII, 2026 compared to QII, 2025, as follows:

Đơn vị tính: Đồng

TT	Chỉ tiêu	QII/2026	QII/2025	Chênh lệch	% (+/-) tăng/giảm
1	Revenue from sales and service provision	465,694,565,519	436,108,649,141	29,585,916,378	6.78%
2	Cost	399,014,410,861	382,876,462,354	16,137,948,507	4.21%
3	Selling expense	3,651,031,757	846,160,998	2,804,870,759	331.48%
4	Administrative expense	7,866,214,635	9,840,493,746	(1,974,279,111)	-20.06%
5	Other expense	5,387,418,896	3,923,912,152	1,463,506,744	37.30%
6	Current corporate income tax expense	7,824,545,235	3,463,639,901	4,360,905,334	125.91%
7	Profit after corporate income tax	12,009,414,794	3,880,970,414	8,128,444,380	209.44%

Based on the summary table above, the Company's profit after corporate income tax for QII, 2026 increased compared with QII, 2025, primarily due to the following factors:

- Revenue from sales and the rendering of services for QII, 2026 increased by 6.78%, or VND 29,585,916,378, while cost of goods sold increased by 4.21%, or VND 16,137,948,507, and selling expenses increased by 331.48%, or VND 2,804,870,759, compared with the corresponding period of 2025. These changes were primarily attributable to the increase in revenue recognized from the Company's real estate business, particularly from projects launched for sale during the period.

- General and administrative expenses for QII, 2026 decreased by 20.06%, or VND 1,974,279,111 compared with QII, 2025. This decrease was primarily attributable to the Company's cost optimization initiatives, including the reduction of certain administrative expenses to streamline its operating structure.

- Other expenses for QII, 2026 increased by 37.3%, or VND 1,463,506,744, compared with QII, 2025, mainly due to the recognition of late payment charges on land use fees relating to the Company's projects.

-As a result of the foregoing factors, profit after corporate income tax for QII, 2026 increased by 209.44%, or VND 8,128,444,380, compared with the profit after corporate income tax recorded in QII, 2025.

You are notified.

Best regards,

Recipients:

- As above

- Filed in offices

KOSY JOINT STOCK COMPANY



CHỦ TỊCH HĐQT
Tiến sĩ. Nguyễn Việt Cường