

PERIODIC INFORMATION DISCLOSURE

To:

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

1. Organization's name: **Kosy Joint Stock Company**
- Stock code: KOS
 - Head office address: 24th Floor, Rox Tower Office Building, No. 136 Ho Tung Mau Street, Phu Dien Ward, Hanoi City, Vietnam.
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2. Contents of the information disclosed

Explanation regarding The Separate 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.

Enclosures:

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

On behalf of the organization

Legal representative



Nguyen Viet Cuong

KOSY JOINT STOCK COMPANYNo: 165./2026/KOSY-TCKT

(Explanation of difference in profit after corporate income tax index in the separate 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 separate Financial Statements for QII, 2026, Kosy Joint Stock Company would like to provide explanation regarding the increased 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	424,832,864,798	386,740,292,228	38,092,572,570	9.85%
2	Cost	367,315,363,286	346,123,772,746	21,191,590,540	6.12%
3	Financial expense	16,180,644,030	19,262,581,093	(3,081,937,063)	-16.00%
4	Selling expense	3,651,031,757	846,160,998	2,804,870,759	331.48%
5	Administrative expense	3,581,198,549	5,555,477,660	(1,974,279,111)	-35.54%
6	Other expense	5,176,362,675	2,323,538,521	2,852,824,154	122.78%
7	Current corporate income tax expense	7,824,545,235	3,463,639,901	4,360,905,334	125.91%
8	Profit after corporate income tax	23,351,306,278	11,050,609,417	12,300,696,861	111.31%

Based on the summary data above, the after-tax profit for QII, 2026 increased compared to QII, 2025 due to the following reasons:

- For QII, 2026, revenue from sales and the rendering of services increased by 9.85%, or VND 38,092,572,570 compared with the corresponding period of 2025. During the same period, cost of goods sold increased by 6.12%, or VND 21,191,590,540 while selling expenses increased by 331.48%, or VND 2,804,870,759. These increases were primarily attributable to the higher revenue recognized from the Company's real estate business during the period

- Finance costs for the QII, 2026 decreased by 16.0%, equivalent to VND 3,081,937,063, compared with the QII, 2025. This decrease was primarily attributable to a reduction in the Company's outstanding short-term borrowings from several banks during the period.

- General and administrative expenses for QII, 2026 decreased by 35.54%, 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 the QII, 2026 increased by 122.78%, equivalent to VND 2,852,824,154, compared with the QII, 2025. This increase was primarily attributable to the recognition of late payment charges on land use fees relating to the Company's development projects incurred during the period.

-The above reasons lead to a 111.31% increased in profit after corporate income tax in the QII, 2026, equivalent to VND 12,300,696,861 compared to profit after corporate income tax in QII, 2025.

You are notified.

Best regards,

Recipients:

- As above
- Filed in offices



CHỦ TỊCH HĐQT

Tiến sĩ. Nguyễn Việt Cường