

**KOSY JOINT STOCK
COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 74/2026/CBTT-KOS

Hanoi, August 28, 2026

PERIODIC INFORMATION DISCLOSURE

To

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

1. Organization Name: Kosy Joint Stock Company

- Stock Code: KOS
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2. Content of the published information

Explanation regarding the separate semi-annual financial statements for 2026.

3. This information was published on the company's website on August 28, 2026 at the following link: https://kosy.vn/shareholder_category/cong-ty-co-phan-kosy/

We hereby commit that the information published above is true and accurate and we are fully responsible before the law for the content of the published information..

*Attached document: Explanation regarding
the separate semi-annual financial statements
for 2026.*

Representative of the organization
Legal representative
(Signed and stamped)



Nguyễn Việt Cường

KOSY JOINT STOCK COMPANY

No: 76/2026/KOSY-TCKT

*(Explanation of the Variance in Profit After Corporate Income Tax in the Reviewed Separate Interim Financial Statements for 2026)***SOCIALIST REPUBLIC OF VIETNAM****Independence - Freedom - Happiness**

Hanoi, 28 Aug, 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.

Pursuant to the reviewed separate interim financial statements for the first half of 2026 that have been disclosed, Kosy Joint Stock Company hereby provides an explanation for the increase in profit after corporate income tax for the period from January 1, 2026 to June 30, 2026 compared to the same period in 2025, as follows:

Currency: VND

No.	Description	Period from 01/01/2026 to 30/06/2026	Period from 01/01/2025 to 30/06/2025	Variance	% Increase/(De crease)
1	Revenue from sales and service provision	655,963,971,520	589,465,019,763	66,498,951,757	11.28%
2	Cost	584,475,731,958	540,012,944,652	44,462,787,306	8.23%
3	Financial expense	25,935,584,943	21,456,168,592	4,479,416,351	20.88%
4	Selling expense	3,810,631,757	1,194,356,884	2,616,274,873	219.05%
5	Administrative expense	7,076,096,280	9,728,803,748	(2,652,707,468)	-27.27%
6	Other expense	5,194,001,483	2,529,922,404	2,664,079,079	105.30%
7	Current corporate income tax expense	8,733,579,560	4,471,479,258	4,262,100,302	95.32%
8	Profit after corporate income tax	26,893,554,774	14,128,504,628	12,765,050,146	90.35%

Based on the above summarized figures, profit after corporate income tax for the period from January 1, 2026 to June 30, 2026 increased compared to the same period in 2025 due to the following reason:

-Revenue from sales of goods and rendering of services increased by 11.28%, equivalent to VND 66,498,951,757, compared to the same period in 2025. At the same time, cost of goods sold increased by 8.23%, equivalent to VND 44,462,787,306, while selling expenses increased by 218.05%, equivalent to VND 2,616,274,873. The increase was primarily attributable to the Company's recognition of higher revenue from its real estate business activities related to projects launched for sale during the period.

- Finance expenses decreased by 20.88%, equivalent to a decrease of VND 3,081,937,063, mainly due to the Company's reduction in short-term borrowings from certain banks during the period.

- General and administrative expenses decreased by 27.27%, equivalent to a decrease of VND 2,652,707,468, as the Company reduced certain expenses to optimize its operating structure.

- Other expenses increased by 105.30%, equivalent to an increase of VND 2,664,079,079, mainly due to the Company recognizing late payment expenses related to land use fees for its projects..

-Taken together, the above factors resulted in profit after corporate income tax for the period from January 1, 2026 to June 30, 2026 increasing by 90.35%, equivalent to an increase of VND 12,765,050,146, compared to the same period in 2025..

You are notified.

Best regards,

Recipients:

- As above
- Filed in offices

