CÔNG TY CỔ PHẦN KOSY
DN: OID.0.9.2342.19200300.100.1.1=MST:0102681319, CN=CÔNG TY CỔ PHẦN KOSY, S=Hà Nội, C=VN
Reason: I am the author of this document
Location:

KOSY JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 86/2026/CBTT-KOS

Hanoi, month October day 30 year 2026

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.
- Tel: 024 37833660 Fax: 024 37833661
- Email: infor@kosy.vn

2. **Contents of disclosure**

   Explaination regarding The Separate Finacial Statements for the Third quarter of 2026

3. *This information was published on the company's website on October 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.

On behalf of the organization
Legal representative

CÔNG TY CỔ PHẦN KOSY
KOSY GROUP
M.S.D.N - 0102681319

CHỦ TỊCH HĐQT
Tiến sĩ. Nguyễn Việt Cường

KOSY JOINT STOCK COMPANY
No: 29102../2026/KOSY-TCKT
(Explanation of difference in profit after corporate income tax index in the separate financial statements of QIII, 2026)

SOCIALIST REPUBLIC OF VIETNAM
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Hanoi, .29. Octorber, 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 QIII, 2026, Kosy Joint Stock Company would like to provide explanation regarding the decreased in profit after corporate income tax in QIII, 2026 compared to QIII, 2025, as follows:

Đơn vị tính: Đồng

TT	Chỉ tiêu	QIII/2026	QIII/2025	Chênh lệch	% (+/-) tăng/giảm
1	Revenue from sales and service provision	72,811,194,147	306,977,393,179	(234,166,199,032)	-76.28%
2	Cost	57,661,337,864	285,558,766,524	(227,897,428,660)	-79.81%
3	Financial expense	9,049,114,453	10,672,207,433	(1,623,092,980)	-15.21%
4	Administrative expense	2,655,325,723	4,122,249,244	(1,466,923,521)	-35.59%
5	Profit after corporate income tax	3,484,030,372	7,164,634,416	(3,680,604,044)	-51.37%

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

- Revenue from sales of goods and rendering of services in QIII, 2026 decreased by 76.28%, equivalent to VND 234,166,199,032 compared to the same period in 2025. Correspondingly, the cost of goods sold decreased by 79.81%, equivalent to VND 227,897,428,660. This decline was mainly attributable to the general market conditions in QIII, 2026, which adversely affected the Company's product consumption and business operations.

- Financial expenses in QIII, 2026 decreased by 15.21%, equivalent to VND 1,623,092,980, compared to the QIII, 2025. This decrease was mainly due to the Company's reduction in short-term loan balances with several banks during the period.

- General and administrative expenses in QIII, 2026 decreased by 35.59%, equivalent to VND 1,466,923,521, compared to QIII, 2025, as the Company reduced certain expenses to optimize its operating structure.

- The aforementioned factors collectively resulted in a 51.37% decrease in profit after corporate income tax in QIII, 2026, equivalent to VND 3,680,604,044, compared to the same period in 2025.

You are notified.
Best regards,

Recipients:
- As above
- Filed in offices

KOSY JOINT STOCK COMPANY

CÔNG TY CỔ PHẦN KOSY
KOSY GROUP

CHỦ TỊCH HĐQT
Tiến sĩ. Nguyễn Việt Cường