

YBM JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

No.: 28082026.01 /CV-YBM

Lao Cai, August 28, 2026

Re: Explanation of data before and after review
of the Financial Statements for the first 6
months of 2026

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

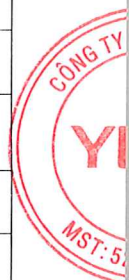
- Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market;
- Pursuant to the Financial Statements before and after review for the first 6 months of 2026 of YBM Joint Stock Company.

YBM Joint Stock Company hereby presents and explains the differences in the data in the Financial Statements for the first 6 months of 2026 before and after review as follows:

I. Data in the separate Financial Statements of the holding company

Unit: VND

NO.	ITEM	First 6 months of the year before review (1)	First 6 months of the year after review (2)	Difference (+) : Increase (-) : Decrease (3) = (2) - (1)
1.	Revenue from sales of goods and provision of services	453,086,228,628	453,086,228,628	-
2.	Revenue deductions	571,874,606	571,874,606	-
3.	Net revenue from sales of goods and provision of services	452,514,354,022	452,514,354,022	-
4.	Cost of goods sold	309,499,662,815	309,499,662,815	-
5.	Gross profit from sales of goods and provision of services	143,014,691,207	143,014,691,207	-
6.	Gain/loss from sale and liquidation of investment real estate	-	-	-
7.	Financial income	3,677,700,106	3,670,286,835	- 7,413,271
8.	Financial expenses	10,234,604,874	10,234,604,874	-
	Of which: borrowing costs	8,376,310,443	8,376,310,443	-
9.	Selling expenses	107,468,467,478	107,468,467,478	-
10.	General and administrative expenses	8,319,363,786	8,319,363,786	-
11.	Share of profit or loss in joint ventures and associates	-	-	-
12.	Net profit from business activities	20,669,955,175	20,662,541,904	- 7,413,271



NO.	ITEM	First 6 months of the year before review (1)	First 6 months of the year after review (2)	Difference (+) : Increase (-) : Decrease (3) = (2) - (1)
13.	Other income	12,219,389	12,219,389	-
14.	Other expenses	445,368,053	445,368,053	-
15.	Other profit	(433,148,664)	(433,148,664)	-
16.	Total accounting profit before tax	20,236,806,511	20,229,393,240	- 7,413,271
17.	Current corporate income tax expense	4,046,841,835	4,045,359,181	- 1,482,654
18.	Deferred corporate income tax expense	-	-	-
19.	Profit after corporate income tax	16,189,964,676	16,184,034,059	- 5,930,617

The adjustment entries before and after the audit affecting profit:

- Accounting for an adjustment to decrease financial income from exchange rate differences of payments during the period, amounting to: VND 7,413,271.
- After making the above adjustment, current corporate income tax decreased by: VND 1,482,654 and profit after corporate income tax decreased by: VND 5,930,617.

II. Data in the consolidated Financial Statements

- In addition to the impact of the change in the data in the separate Financial Statements of the parent company, resulting in a decrease in profit after tax of VND 5,930,617;
- The subsidiary made an adjustment to increase current corporate income tax expense due to a reassessment of the corporate income tax incentive policy applied. Accordingly, current corporate income tax expense in the consolidated Financial Statements increased by VND 289,851,907, resulting in a corresponding decrease in consolidated profit after tax of VND 289,851,907;
- Thus, the combined impact of the two above-mentioned factors resulted in a decrease of VND 295,782,524 in profit after tax in the consolidated Financial Statements.

The above is the explanation of YBM Joint Stock Company regarding the fluctuation in the data in the Financial Statements before and after the review of the Financial Statements for the first 6 months of 2026.

Respectfully thank you!

Recipients:

- As addressed;
- Office file.

YBM JOINT STOCK COMPANY



DIRECTOR

Hoang Anh Quan