



SEPARATE FINANCIAL STATEMENTS

CMC CORPORATION

Quarter IV of the financial year ended 31 March 2026

SEPARATE BALANCE SHEET

As at 31 March 2026

Code	ASSETS	NOTES	31 March 2026	31 March 2025
			VND	VND
100	A. CURRENT ASSETS		1,931,192,444,674	567,324,779,254
110	I. Cash & Cash Equivalents	1	33,868,355,586	7,392,260,782
111	1. Cash		33,868,355,586	7,392,260,782
112	2. Cash & Cash Equivalents		-	-
120	II. Short-term investments		1,184,000,000,000	-
123	3. Held-to-maturity investments	2a	1,184,000,000,000	-
130	III Current accounts receivable		698,958,466,533	548,506,765,849
131	1. Short-term trade receivables	3	117,470,180,976	117,255,841,708
132	2. Short-term advances to suppliers	4	100,308,301,935	8,281,870,950
135	5. Short-term loan receivables		20,670,000,000	22,970,000,000
136	6. Other short-term receivables	5	470,974,357,899	410,463,427,469
137	7. Provision for doubtful short-term receivables		(10,464,374,277)	(10,464,374,278)
150	V. Other current assets		14,365,622,555	11,425,752,623
151	1. Short-term prepaid expenses	9a	2,040,719,321	7,765,372,855
152	2. Value-added tax deductible		11,976,865,010	3,660,379,768
153	3. Tax and other receivables from the State		348,038,224	-
200	B. NON-CURRENT ASSETS		3,331,513,790,202	3,023,989,744,874
210	I. Long-term receivables		6,005,000,000	5,005,000,000
215	5. Long-term loans receivable		1,000,000,000	-
216	6. Long-term trade receivables		5,005,000,000	5,005,000,000
220	II. Fixed assets		564,584,900,324	608,174,215,409
221	1. Tangible fixed assets	7	560,921,617,972	604,291,430,651
222	- Cost		917,400,435,286	915,064,498,520
223	- Accumulated depreciation		(356,478,817,314)	(310,773,067,869)
227	2. Intangible fixed assets	8	3,663,282,352	3,882,784,758
228	- Cost		28,970,185,150	28,043,185,150
229	- Accumulated amortisation		(25,306,902,798)	(24,160,400,392)
240	IV. Long-term assets in progress		1,175,610,081,932	931,831,174,375
242	2. Construction in progress		1,175,610,081,932	931,831,174,375
250	V. Long-term investments		1,510,934,910,030	1,405,304,709,598
251	1. Investments in subsidiaries		1,712,070,671,467	1,575,851,401,467
252	2. Investments in jointly controlled entities and associates		7,258,356,000	7,258,356,000
254	4. Provision for diminution in value of long-term investments(*)		(208,394,117,437)	(177,805,047,869)
260	VI. Other long-term assets		74,378,897,916	73,674,645,492
261	1. Long-term prepaid expenses		74,378,897,916	73,674,645,492
270	TOTAL ASSETS		5,262,706,234,876	3,591,314,524,128

SEPARATE BALANCE SHEET

As at 31 March 2026

(continued)

Code	RESOURCES	NOTES	31 March 2026	31 March 2025
			VND	VND
100	C. LIABILITIES		2,631,098,109,305	1,186,355,151,859
310	I. Current liabilities		735,716,556,879	569,444,372,120
311	1. Short-term trade payables	11	44,539,140,096	75,817,708,902
312	2. Short-term advances from customers		57,827,597	15,933,494
313	3. Statutory obligations		85,270,635	2,194,856,288
314	4. Payables to employees		3,433,496,423	2,714,421,119
315	5. Short-term accrued expenses	13	37,366,715,878	23,112,855,121
318	8. Short-term unearned revenue		3,300,284,663	3,422,196,028
319	9. Other short-term payables	14a	205,537,219,938	15,778,859,985
320	10. Short-term loans & finance lease obligations	10a	418,634,041,329	433,547,698,514
322	12. Bonus and welfare fund		22,762,560,320	12,839,842,669
330	II. Non-current liabilities		1,895,381,552,426	616,910,779,739
337	7. Other long-term liabilities	14b	44,722,579,864	42,629,749,099
338	8. Long term borrowing	10b	1,845,984,625,076	572,604,784,505
341	11. Deferred tax liabilities		1,734,242,475	1,676,246,135
343	13. Scientific and technological development fund		2,940,105,011	-
400	D. OWNERS' EQUITY		2,631,608,125,571	2,404,959,372,269
410	I. Capital		2,631,608,125,571	2,404,959,372,269
411	1. Share capital		2,329,546,080,000	2,113,396,070,000
411a	Shares with voting rights		2,329,546,080,000	2,113,396,070,000
412	2. Share premium		27,062,540,400	27,062,540,400
415	3. Treasury stock		(537,000,000)	(388,000,000)
421	11. Undistributed earnings		275,536,505,171	264,888,761,869
421a	Undistributed earnings by the end of prior year		9,183,263,725	3,786,049,956
421b	Undistributed earnings of current year		266,353,241,446	261,102,711,913
440	TOTAL LIABILITIES AND OWNERS' EQUITY		5,262,706,234,876	3,591,314,524,128

Chief Accountant



NGUYEN HONG PHUONG

Chief financial officer



NGUYEN MINH TUE

Hanoi, 28 April 2026

 Chairman of the Board of Directors/
 Executive President

NGUYEN TRUNG CHINH

SEPARATE INCOME STATEMENT

Code	Items	From 1 January 2026 to 31 March 2026	From 1 January 2025 to 31 March 2025	From 1 April 2025 to 31 March 2026	From 1 April 2024 to 31 March 2025
01	Gross revenue from goods sold and services rendered	74,022,309,836	67,997,346,923	272,655,077,361	250,516,499,269
02	Deductions	-	-	-	-
10	Net revenue from goods sold and services rendered	74,022,309,836	67,997,346,923	272,655,077,361	250,516,499,269
11	Cost of sales	28,188,856,545	35,497,110,385	117,921,558,837	113,351,574,900
20	Gross profit from goods sold and services rendered	45,833,453,291	32,500,236,538	154,733,518,524	137,164,924,369
21	Financial income	95,490,580,568	109,886,111,810	269,465,362,203	274,158,317,052
22	Financial expenses	16,309,945,432	26,923,901,484	61,110,523,892	74,813,745,746
23	- In which: Interest expense	8,059,953,632	9,230,509,446	30,521,454,324	34,029,300,281
24	Selling expenses	283,950,237	228,502,634	1,095,857,423	942,312,754
25	General and administration expenses	32,458,174,840	23,050,342,624	96,098,778,840	74,878,545,251
30	Operating profit	92,271,963,350	92,183,601,606	265,893,720,572	260,688,637,670
31	Other income	249,817,209	120,335,310	517,517,214	472,070,583
32	Other expenses	-	-	-	-
40	Profit from other activities	249,817,209	120,335,310	517,517,214	472,070,583
50	Accounting profit before tax	92,521,780,559	92,303,936,916	266,411,237,786	261,160,708,253
51	Current corporate income tax expense	-	-	-	-
52	Deferred corporate tax	28,998,170	28,998,170	57,996,340	57,996,340
60	Net profit after corporate income tax	92,492,782,389	92,274,938,746	266,353,241,446	261,102,711,913

Chief Accountant



NGUYEN HONG PHUONG

Chief financial officer



NGUYEN MINH TUE

Chairman of the Board of Directors/Executive President



Handed: 28 April 2026

NGUYEN TRUNG CHINH

SEPARATE CASH FLOW STATEMENT

(Direct Method)

Code ITEMS	From 1 April 2025 to 31 March 2026	From 1 April 2024 to 31 March 2025
	VND	VND
I. CASH FLOWS FROM OPERATING ACTIVITIES		
01 1. Proceeds from sale of good and rendering of services a other revenue	284,917,013,942	231,886,816,868
02 2. Expenditures paid to suppliers	(124,904,322,136)	(106,841,443,809)
03 3. Expenditures paid to employees	(36,861,538,033)	(35,522,030,595)
04 4. Interest paid	(18,225,710,610)	(27,895,798,461)
06 6. Other proceeds from operating activities	14,011,830,871	-
07 7. Other expenditures on operating activities	(124,588,832,698)	(41,480,539,344)
20 <i>Net cash flows from operating activities</i>	<i>(5,651,558,664)</i>	<i>20,147,004,659</i>
II. CASH FLOWS FROM INVESTING ACTIVITIES		
21 1. Purchase or construction of fixed assets and other long-term assets	(432,358,445,223)	(210,235,879,320)
23 3. Loans and purchase of debt instruments from other	(1,273,700,000,000)	(16,820,000,000)
24 4. Collection of loans and resale of debt instrument of other entities	61,000,000,000	194,500,000,000
25 5. Equity investments in other entities	-	(310,000,000,000)
27 7. Interest and dividend received	305,438,494,827	131,955,526,923
30 <i>Net cash flows from investing activities</i>	<i>(1,339,619,950,396)</i>	<i>(210,600,352,397)</i>
III. CASH FLOWS FROM FINANCING ACTIVITIES		
31 1. Proceeds from issuance of shares and receipt of contributed capital	4,443,000,000	4,123,000,000
32 2. Repayment of contributions capital and repurchase of stock issued	(149,000,000)	(806,000,000)
33 3. Proceeds from borrowings	1,834,623,227,552	914,473,995,920
34 4. Repayment of principal	(467,102,477,643)	(732,252,032,583)
36 6. Dividends and profits paid to owners	(70,111,045)	(116,085,211)
40 <i>Net cash flow from financial activities</i>	<i>1,371,744,638,864</i>	<i>185,422,878,126</i>
50 Net cash flows in the period	26,473,129,804	(5,030,469,612)
60 Cash and cash equivalents at beginning of year	7,392,260,782	12,399,440,394
61 Effect of exchange rate fluctuations	2,965,000	23,290,000
70 Cash and cash equivalents at end of period	33,868,355,586	7,392,260,782

Hanoi, 28 April 2026

Chief Accountant

Chief financial officer

Chairman of the Board of Directors/
Executive President




NGUYEN HONG PHUONG

NGUYEN MINH TUE



NGUYEN TRUNG CHINH

NOTES TO THE SEPARATE FINANCIAL STATEMENT

1 CHARACTERISTICS OF OPERATION OF THE COMPANY

CMC Corporation ("the Company") is a joint stock company incorporated under the Law on Enterprise of Vietnam in pursuant to the Business Registration Certificate No. 0100244112 issued by Hanoi Department of Finance on 7 February 2007 and Business Registration Certificate No. 0100244112 issued by Hanoi Department of Finance on 26 May 1993 and the subsequent amended Enterprise Registration Certificates, with the latest is the 27th amendment being granted on 14 February 2026

The current principal activities of the Company during the period are:

- Provision of information technology services and other services relating to computers;
- Producing software and providing services and solutions relating to software and content;
- Manufacturing, trading, repairing machineries and electronic equipment, communications and information technology ("IT");
- Trading of real estate and land use rights and provision of lease services;
- Provision of telecommunication services.

The Company's normal course of business cycle is 12 months.

The Company's head office is located at CMC Tower, No. 11 Duy Tan street, Cau Giay ward, , Hanoi city, Vietnam. The Company has a branch located at Building A - Lot Vb.27b-28-29 , Road No. 19, Tan Thuan Export Processing Zone, Tan Thuan Dong Ward, Ho Chi Minh City, Vietnam.

The number of the Company's employees as at 31 March 2026 is 117 (31 March 2025 is 111).

Corporate structure

As at 31 March 2026, the Company has 18 subsidiaries (at 31 March 2025: 15 subsidiaries). Details on these subsidiaries and the Company's ownership interest in these subsidiaries are as follows:

Name of the entity	Head office's address	Principal activities	Equity interest	Voting rights
CMC Technology and Solution Company Limited	Hanoi	Providing IT solutions	100%	100%
CMC Telecommunication Infrastructure Corporation	Hanoi	Providing telecommunications services	54.63%	54.63%
CMC Global Company Limited	Hanoi	Software services	100%	100%
CMC Consulting Company Limited	Hanoi	Providing services and distribution of software products	100%	100%
CMC Blue France Company Limited (i)	France	Providing BPO, ITO outsourcing services	100%	100%
CMC Applied Technology Institute	Hanoi	Research and application of high technology, new technologies in ICT fields	100%	100%
CMC Cyber Security Company Limited	Hanoi	Providing information security solution	100%	100%
CMC Japan Joint Stock Company (ii)	Japan	Providing software services	100%	100%
CMC – APAC Private Limited (ii)	Singapore	Providing software services	100%	100%
CMC Korea Joint Stock Company (ii)	Korea	Providing software services	100%	100%

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CMC Global Malaysia SDN.BHD (ii)	Malaysia	Providing software services	100%	100%
CMC Da Nang Company Limited	Danang	Providing electronic components	100%	100%
CMC Education Company Limited	Hanoi	Undergraduate education services	100%	100%
CMC University Investment Joint Stock Company (ii)	Hanoi	Undergraduate education services	80,83%	80,83%
CMC University (ii)	Hanoi	Undergraduate education services	74,47%	92,13%
CMC AI Digital Infrastructure Company Limited	Hanoi	Digital Infrastructure	100%	100%
CMC OpenAI Corporation (ii)	Hanoi	Software publication	99%	99%
CMC Investment Company Limited	Hanoi	Investment in innovative startups and management of innovative startup investment funds	100%	100%

(i) CMC Blue France Company Limited has been temporarily suspended.

(ii) The Company indirectly holds equity interests and voting rights over these entities through its subsidiaries, including CMC Global Company Limited and CMC Education Company Limited, CMC AI Digital Infrastructure Company Limited.

Purpose of preparing Separate financial statements

The Company's applied accounting documentation system is the General Journal system.

The Company's fiscal year applicable for the preparation of its financial statements starts on 1 April and ends on 31 March of the subsequent year.

The separate financial statements are prepared in VND which is also the Company's accounting currency.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Cash

Cash comprise cash on hand and cash at banks.

3.2 Receivables

Receivables are presented in the separate financial statements at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

The provision for doubtful debts represents amounts of outstanding receivables at the balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expense in the separate income statement. When bad debts are determined as unrecoverable and accountant writes off those bad debts, the differences between the provision for doubtful receivables previously made and historical cost of receivables are included in the separate income statement.

3.3 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises of its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the separate income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the separate income statement.

3.4 Leased assets

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

A lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the asset to the lessee. All other leases are classified as operating leases.

Where the Company is the lessee

Rentals under operating leases are charged to the separate income statement on a straight-line basis over the lease term.

Where the Company is the lessor

Assets subject to operating leases are included as the Company's investment properties in the separate balance sheet. Initial direct costs incurred in negotiating an operating lease are amortization in the separate income statement as incurred. Lease income is amortization in the separate income statement on a straight-line basis over the lease term.

3.5 *Intangible fixed assets*

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of an intangible fixed asset comprises of its purchase price and any directly attributable costs of preparing the intangible fixed asset for its intended use.

Expenditures for additions and improvements are added to the carrying amount of the assets and other expenditures are charged to the separate income statement as incurred.

When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the separate income statement.

3.6 *Depreciation and amortization*

Depreciation of tangible fixed assets and amortization of intangible fixed assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Buildings and structures	19 – 48 years
Machinery and equipment	3 – 15 years
Office equipment	3 – 5 years
Means of transportation	6 – 10 years
Copyrights, patent	5 years
Computer software	3 – 8 years

3.7 *Borrowing costs*

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing costs are recorded as expense during the period in which they are incurred, except to the extent that they are capitalized as explained in the following. Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily take a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset.

3.8 *Prepaid expenses*

Prepaid expenses are reported as short-term or long-term prepaid expenses on the separate balance sheet and amortised over the period for which the amounts are paid or the period in which economic benefits are generated in relation to these expenses.

Prepaid land rental

The prepaid land rental represents the unamortised balance of advance payments made in accordance with lease contract signed with the Management Board of Ho Chi Minh city's Hi-tech Park on 11 August 2011 for a period of 50 years. Such prepaid rental is classified as long-term prepaid expenses for allocation to the separate income statement over the remaining lease period, according to Circular 45/2013/TT-BTC dated 25 April 2013 guiding on management, usage and depreciation of fixed assets, this prepaid land rental is recognized as a long-term prepaid expense and amortized to expenses for the remainder of the lease term.

3.9 *Investments*

Investments in subsidiaries

Investments in subsidiaries over which the Company has control are carried at cost.

Distributions from accumulated net profits of the subsidiaries arising subsequent to the date of acquisition are amortization in the separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

Investments in associates

Investments in associates over which the Company has significant influence are carried at cost.

Distributions from accumulated net profits of the associates arising subsequent to the date of acquisition are amortization in the separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

Held-to-maturity investments

Held-to-maturity investments are stated at their acquisition costs. After initial recognition, held-to-maturity investments are measured at recoverable amount. Any impairment loss incurred is amortization as finance expense in the separate income statement and deducted against the value of such investments.

Provision of the investment is made when there are reliable evidences of the diminution in value of those investments at the balance sheet date. Increases or decreases to the provision balance are recorded as finance expense in the separate income statement.

3.10 Payables and accruals

Payables and accruals are amortization for amounts to be paid in the future for goods and services received, whether or not billed to the Company.

3.11 Foreign currency transactions

Transactions in currencies other than the Company's reporting currency (VND) are recorded at the actual transaction exchange rates at transaction dates which are determined as follows:

Transaction resulting in receivables are recorded at the buying exchange rates of the commercial banks designated for collection;

Transactions resulting in liabilities are recorded at the selling exchange rates of the commercial banks designated for payment; and

Payments for assets or expenses without liabilities initially being amortization is recorded at the buying exchange rates of the commercial banks that process these payments.

At the end of the period, monetary balances denominated in foreign currencies are translated at the actual exchange rates at the interim separate balance sheet date which are determined as follows:

Monetary assets are translated at buying exchange rate of the commercial bank where the Company conducts transactions regularly; and

Monetary liabilities are translated at selling exchange rate of the commercial bank where the Company conducts transactions regularly.

All foreign exchange differences incurred are taken to the separate income statement.

3.12 Scientific and technological development fund

The scientific and technological development fund is created in order to fund for science and technology activities and projects of the Group in accordance with Decree No. 95/2014/ND-CP issued by the Government on 17 October 2014 and Joint Circular No. 12/2016/TTLT-BKHHCN-BTC issued by the Ministry of Science and Technology ("MOSC") and the Ministry of Finance on 28 June 2016 and Circular 05/2022/TT-BKHHCN issued by the Ministry of Science and Technology on 31 May 2022. The fund appropriation is approved by the Company's Board of Directors based on the budget for annual budget for scientific and technological development activities; and appropriated from undistributed earnings.

3.13 Appropriation of net profits

Net profit after tax is available for appropriation to shareholders after approval in the annual general meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

The Company maintains the following reserve funds which are appropriated from the Company's net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting.

Bonus and welfare fund

This fund is set aside for the purpose of pecuniary rewarding and encouraging, common benefits and improvement of the employees' benefits, and presented as a liability on the separate balance sheet.

3.14 Revenue recognition

Revenue is amortization to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is amortization

Sale of goods

Revenue is amortization when the significant risks and rewards of ownership of the goods have passed to the buyer, usually upon the delivery of the goods.

Rendering of services

Where the contract outcome can be reliably measured, revenue is amortization by reference to the stage of completion. Stage of completion is measured by reference to the labour hours incurred to reporting date as a percentage of total estimated labour hours for each contract.

Where the contract outcome cannot be reliably measured, revenue is amortization only to the extent of the expenses amortization which are recoverable.

Rental income

Rental income arising from office rental is accounted for on a straight line basis over the terms of the lease.

Dividends

Income is amortization when the Company's entitlement as an investor to receive the dividend is established.

Interest

Revenue is amortization as the interest accrues (taking into account the effective yield on the asset) unless collectability is in doubt.

3.15 Taxation

Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the separate balance sheet. Current income tax is charged or credited to the separate income statement, except when it relates to items amortization directly to equity, in

this case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are off-set when there is a legally enforceable right for the Company to off-set current tax assets

against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the balance sheet date between the tax base of assets and liabilities and their carrying amount for interim financial reporting purposes.

Deferred tax liabilities are amortization for all taxable temporary differences, except:

- ▶ where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss;
- ▶ in respect of taxable temporarily differences associated with investments in and associates, and interests in joint ventures where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax assets are amortization for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be amortization, except:

where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss;

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in respect of deductible temporarily differences associated with investments in subsidiaries and associates, and interests in joint ventures where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

The carrying amount of deferred tax assets is reviewed at each the separate balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be amortization. Previously amortization deferred tax assets are re-assessed at each separate balance sheet date and are amortization to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled based on tax rates and tax laws that have been enacted at the separate balance sheet date.

Deferred tax is charged or credited to the separate income statement, except when it relates to items amortization directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are off-set when there is a legally enforceable right for the Company to off-set current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on:

- Either the same taxable entity; or
- When the Company intends either settle current tax liabilities and assets on a net basis or to realise the assets and settle the liabilities

simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

3.16 Segment information

The Company's operating segments are mainly determined based on the types of products and services provided.

3.17 Related parties

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or to exercise significant influence over the other party in making financial and operating decisions, or when the Company and the other party are under common control or significant common influence. Related parties may include entities or individuals, including their close family members.

VI Supplementary information for the items presented in the Balance Sheet and Statement of Profit or Loss.

1 CASH AND CASH EQUIVALENTS	31 March 2026	31 March 2025
	VND	VND
- Cash on hand	4,194,401,560	1,451,694,364
- Cash at banks	29,673,954,026	5,940,566,418
	33,868,355,586	7,392,260,782
2 FINANCIAL INVESTMENTS	31 Dec 2025	31 March 2025
	VND	VND
a) Short-term Financial Investments		
- Short-term time deposits (≤ 6 months)	1,184,000,000,000	-
	1,184,000,000,000	-
b) Long-term Financial Investments		
- Details as in Annex 01		
3 SHORT - TERM TRADE RECEIVABLES	31 March 2026	31 March 2025
	VND	VND
- Trade receivables from related parties	116,168,432,927	116,463,609,680
- Trade receivables from customers	1,301,748,049	792,232,028
	117,470,180,976	117,255,841,708
4 SHORT - TERM ADVANCES TO SUPPLIERS	31 March 2026	31 March 2025
	VND	VND
- Advances to suppliers	100,308,301,935	8,281,870,950
	100,308,301,935	8,281,870,950

		Form B09 - DN	
		31 March 2026	31 March 2025
		VND	VND
5	OTHER SHORT - TERM RECEIVABLES		
	a) Receivables from Related Parties		
-	Dividends, distributed profit receivables	320,681,815,897	357,977,784,186
-	Payments on behalfs and services	40,237,122,845	14,743,765,586
	b) Other Organizations and individuals Receivables		
-	Advances to employees	74,433,453,764	29,925,872,103
-	Interest of bank deposits with accrued term	35,576,965,393	1,148,977,973
-	Other short -term receivables	45,000,000	6,667,027,621
	Total	470,974,357,899	410,463,427,469
6	CONSTRUCTION IN PROGRESS	31 March 2026	31 March 2025
		VND	VND
	Construction in progress		
-	CMC Creative Space Project in HCM City (CCS HCM)_ Block B	282,597,869,588	288,178,705,040
-	CMC Creative Space Project in Hà Nội City (CCS Ha Noi)	876,052,280,964	629,748,385,199
-	Others	16,959,931,380	13,904,084,136
	Total	1,175,610,081,932	931,831,174,375
7	TANGIBLE FIXED ASSETS		
	Details as in Annex 02		
8	INTANGIBLE FIXED ASSETS		
		Land use rights	Computer software
		Other intangible	Total
		VND	VND
	Original cost		
	Beginning balance	195,615,549	27,392,165,420
-	Purchase in the year	-	927,000,000
-	Other decrease	-	-
	Ending balance of the period	195,615,549	28,319,165,420
	Accumulated depreciation		
	Beginning balance	195,615,549	23,643,465,773
-	Depreciation for the year	-	1,061,817,073
-	Other increase	-	-
	Ending balance of the period	195,615,549	24,705,282,846
	Net carrying amount		
	Beginning of the year	-	3,748,699,647
	Ending of the year	-	3,613,882,574
9	PREPAID EXPENSES	31 March 2026	31 March 2025
	a) Short-term	VND	VND
	Dispatched tools and supplies	112,705,869	395,648,885
-	Internet, Telecommunication expenses	48,850,278	38,329,167
-	Founding Membership Fees for the Center for the Fourth Industrial Revolution (C4IR)	-	6,930,000,000
-	Enterprise System Maintenance and Support Expenses	739,719,380	90,721,944
-	Short- term Prepaid expenses	1,139,443,794	310,672,859
		2,040,719,321	7,765,372,855

	Form B09 - DN	
	31 March 2026	31 March 2025
b) Long-term	VND	VND
Dispatched tools and supplies	471,915,956	535,665,637
- Prepaid Land rental	67,474,343,826	71,579,736,654
- Brokerage fees for office lease contracts	1,278,185,693	1,226,734,534
- Real estate registration fee	5,154,452,441	332,508,667
	74,378,897,916	73,674,645,492
10 LOANS AND FINANCE LEASE LIABILITIES	31 March 2026	31 March 2025
a) Short-term loans	VND	VND
- Bank overdrafts	41,835,760,525	39,068,281,986
- Loans from others	8,460,947,401	83,114,776,884
- Current portion of long - term loans from banks	223,726,800,000	185,850,000,000
- The bond's par value is due within 12 months	144,610,533,403	125,514,639,644
Total	418,634,041,329	433,547,698,514
b) Long-term loans	31 March 2026	31 March 2025
- Loans from Banks	525,914,081,606	398,943,965,217
- Loans from related parties	91,614,410,000	91,614,410,000
- Bonds	1,228,456,133,470	82,046,409,288
Total	1,845,984,625,076	572,604,784,505
11 TRADE PAYABLES	31 March 2026	31 March 2025
Short - term trade payables	VND	VND
- Trade paybles to related parties	1,713,582,139	14,722,643,351
- Trade paybles to suppliers	42,825,557,957	61,095,065,551
	44,539,140,096	75,817,708,902
12 TAX AND OTHER PAYABLES TO THE STATE BUDGET		
Details as in Annex 03		
13 ACCRUED EXPENSES	31 March 2026	31 March 2025
Short - term	VND	VND
- Construction and repair expenses	2,106,466,354	8,945,988,859
- Interest expenses	41,596,615,377	8,339,756,300
- Accrued service expenses	3,903,117,787	2,443,676,940
- Land rental expenses	-	2,021,355,110
- Other expenses	(10,239,483,640)	1,362,077,912
	37,366,715,878	23,112,855,121
14 OTHER PAYABLES	31 March 2026	31 March 2025
a) Short-term payables	VND	VND
- Trade union fee	441,026,041	257,781,793
- Social, Health and Unemployment Insurance	323,272,071	-
- Payables arising from share transfers	106,219,270,000	-
- Short-term deposits, mortgages received	574,078,653	1,081,944,000
- Loan Interest Payable	14,191,524,273	11,365,361,689
- Dividends Payable	1,531,396,239	1,605,197,339
- Other Payables	82,256,652,661	1,468,575,164
	205,537,219,938	15,778,859,985

	31 March 2026	31 March 2025
	VND	VND
b) Long-term payables		
Long-term deposits, collateral received	44,722,579,864	42,629,749,099
	44,722,579,864	42,629,749,099
15 UNREALISED REVENUES	31 March 2026	31 March 2025
	VND	VND
Short-term unrealised revenues		
Revenues received in advance	3,300,284,663	3,422,196,028
	3,300,284,663	3,422,196,028
16 OWNER'S EQUITY		
Details as in Annex 04		
17 TOTAL REVENUE FROM SALES AND SERVICE RENDERED	From 1 April 2025 to 31 March 2026	From 1 April 2024 to 31 March 2025
	VND	VND
Revenue from sale of finished goods sold	272,655,077,361	250,516,499,269
	272,655,077,361	250,516,499,269
18 COST OF GOODS SOLD	From 1 April 2025 to 31 March 2026	From 1 April 2024 to 31 March 2025
	VND	VND
Cost of services rendered	117,921,558,837	113,351,574,900
	117,921,558,837	113,351,574,900
19 FINANCIAL INCOME	From 1 April 2025 to 31 March 2026	From 1 April 2024 to 31 March 2025
	VND	VND
Dividends earned, profits distributed	266,999,081,500	264,785,870,686
Interest income from deposits and loans	2,454,484,203	9,349,156,366
Income from shares transfer	11,796,500	23,290,000
	269,465,362,203	274,158,317,052
20 FINANCIAL EXPENSES	From 1 April 2025 to 31 March 2026	From 1 April 2024 to 31 March 2025
	VND	VND
Interest expenses and bond issuance costs	30,521,454,324	34,029,300,281
Provisions for financial long-term investments	30,589,069,568	40,784,445,465
	61,110,523,892	74,813,745,746
21 SELLING EXPENSES	From 1 April 2025 to 31 March 2026	From 1 April 2024 to 31 March 2025
	VND	VND
Depreciation expenses	1,095,857,423	942,312,754
	1,095,857,423	942,312,754

22 ENTERPRISE ADMINISTRATIVE EXPENSES

	From 1 April 2025 to 31 March 2026	From 1 April 2024 to 31 March 2025
	VND	VND
General and administrative expenses	96,098,778,840	74,878,545,251
	96,098,778,840	74,878,545,251

Hanoi, 28 April 2026

Chief Accountant

Chief financial officer




NGUYEN HONG PHUONG

NGUYEN MINH TUE



Chairman of the Board of Directors/
 Executive President

NGUYEN TRUNG CHINH

CMC Corporation

CMC Tower, No.11 Duy Tan Street, Cau Giay Ward,
Ha Noi City, Viet Nam

Separate Financial Statements

Quarter IV of the financial year ended 31 March 2026

Annex 01: Long-term Financial Investments

	31 March 2026		31 March 2025	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Investment in subsidiaries	1,712,070,671,467	(208,394,117,437)	1,575,851,401,467	(177,805,047,869)
CMC Technology and Solution Company Limited	310,000,000,000	-	310,000,000,000	-
CMC Cyber Security Company Limited	80,000,000,000	(50,000,000,000)	50,000,000,000	(50,000,000,000)
CMC Blue France Company Limited	5,364,536,000	(5,364,536,000)	5,364,536,000	(5,364,536,000)
CMC Telecommunication Infrastructure Corporation	390,443,054,352	-	284,223,784,352	-
CMC Applied Technology Institute	5,000,000,000	-	5,000,000,000	-
CMC Consulting Company Limited	40,030,983,260	(11,510,961,153)	40,030,983,260	(11,510,961,153)
CMC Global Company Limited	200,000,000,000	-	200,000,000,000	-
CMC Da Nang Company Limited	100,000,000,000	(1,725,018,889)	100,000,000,000	(1,725,018,889)
CMC Education Company Limited	281,232,097,855	(139,793,601,395)	281,232,097,855	(109,204,531,827)
CMC AI Digital Infrastructure Company Limited	300,000,000,000	-	300,000,000,000	-
CMC Investment Company Limited	-	-	-	-
Investment in associates	7,258,356,000	-	7,258,356,000	-
Netnam Joint Stock Company	7,258,356,000	-	7,258,356,000	-
Total	1,719,329,027,467	(208,394,117,437)	1,583,109,757,467	(177,805,047,869)

Annex 02: Tangible fixed assets

	Buildings and structures	Machinery and equipment	Means of transportation	Office equipment	Total
	VND	VND	VND	VND	VND
Cost:					
Beginning balance	565,607,819,601	337,510,774,904	6,442,280,000	5,503,624,015	915,064,498,520
- <i>New purchase</i>	-	462,995,937	1,587,542,091	285,398,738	2,335,936,766
	-	462,995,937	1,587,542,091	285,398,738	2,335,936,766
Ending balance	<u>565,607,819,601</u>	<u>337,973,770,841</u>	<u>8,029,822,091</u>	<u>5,789,022,753</u>	<u>917,400,435,286</u>
Accumulated depreciation					
Beginning balance	114,431,297,471	188,122,953,971	4,345,255,487	3,873,560,940	310,773,067,869
- <i>Depreciation for the period</i>	23,073,451,113	21,428,497,134	773,458,370	430,342,828	45,705,749,445
Ending balance	<u>137,504,748,584</u>	<u>209,551,451,105</u>	<u>5,118,713,857</u>	<u>4,303,903,768</u>	<u>356,478,817,314</u>
Net carrying amount					
Beginning balance	451,176,522,130	149,387,820,933	2,097,024,513	1,630,063,075	604,291,430,651
Ending balance	<u>428,103,071,017</u>	<u>128,422,319,736</u>	<u>2,911,108,234</u>	<u>1,485,118,985</u>	<u>560,921,617,972</u>

Annex 03: Statutory obligations

	Tax payable at 01 April 2025	Tax payable in the period	Tax paid in the period	Tax receivable at 31 Mar 2026	Tax payable at 31 Mar 2026
	VND	VND	VND	VND	VND
- Value-added Tax	1,268,736,856	26,523,125,318	27,796,752,871	4,890,697	
- Foreign contractor Tax	-	3,969,090,884	3,883,820,249		85,270,635
- Corporate income Tax	-	-	-		
- Personal Income Tax	926,119,432	3,409,021,815	4,678,288,774	343,147,527	
Total	2,194,856,288	33,901,238,017	36,358,861,894	348,038,224	85,270,635

CMC Corporation

CMC Tower, No.11 Duy Tan Street, Cau Giay Ward, Ha Noi City, Viet Nam

Separate Financial Statements

Quarter IV of the financial year ended 31 March 2026

Annex 04: INCREASE AND DECREASE IN OWNER'S EQUITY

a) Changes in owner's equity

	Contributed legal capital	Share capital surplus	Treasury Stock	Undistributed earnings	Total
	VND	VND	VND	VND	VND
<i>Previous year</i>	-	-	-	-	-
Beginning balance (As at 01 April 2024)	1,900,269,960,000	27,062,540,400	-	259,811,066,843	2,187,143,567,243
Net profit for the period	-	-	-	261,102,711,913	261,102,711,913
Appropriation to Bonus and Welfare funds	-	-	-	(20,712,847,505)	(20,712,847,505)
Appropriation to Science and Technology funds	-	-	-	(25,891,059,382)	(25,891,059,382)
Increase from share capital surplus	4,123,000,000	-	-	-	4,123,000,000
Redemption of ESOP shares	-	-	(806,000,000)	-	(806,000,000)
Cancellation of ESOP shares	(418,000,000)	-	418,000,000	-	-
Dividend by shares	209,421,110,000	-	-	(209,421,110,000)	-
Ending balance of current period (As at 31 March 2025)	2,113,396,070,000	27,062,540,400	(388,000,000)	264,888,761,869	2,404,959,372,269
Current year					
Beginning balance (As at 01 April 2025)	2,113,396,070,000	27,062,540,400	(388,000,000)	264,888,761,869	2,404,959,372,269
Net profit for the period	-	-	-	266,353,241,446	266,353,241,446
Appropriation to Bonus and Welfare funds	-	-	-	(20,888,216,953)	(20,888,216,953)
Appropriation to Science and Technology Fund	-	-	-	(26,110,271,191)	(26,110,271,191)
Increase capital from ESOP issuance	4,443,000,000	-	-	-	4,443,000,000
Redemption of ESOP shares	-	-	(149,000,000)	-	(149,000,000)
Dividend by shares	211,707,010,000	-	-	(211,707,010,000)	-
Temporary refund of the 2023 Science and Technology Fund	-	-	-	3,000,000,000	3,000,000,000
Ending balance of current period (As at 31 March 2026)	2,329,546,080,000	27,062,540,400	(537,000,000)	275,536,505,171	2,631,608,125,571

