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CNBM

China National Building Material Company Limited*

中國建 材 股 份 有 限 公 司

(a joint stock limited company incorporated in the People's Republic of China with limited liability of its members)

(Stock Code: 3323)

VOLUNTARY ANNOUNCEMENT ACCOUNTING CORRECTION BY TIANSHAN MATERIAL

Reference is made to the announcement of Tianshan Material Co., Ltd.* (“**Tianshan Material**”) dated 30 March 2026 (the “**Announcement**”), in relation to the correction of accounting errors by Tianshan Material regarding its previous accounting periods (the “**Accounting Correction**”). Tianshan Material is a subsidiary of China National Building Material Company Limited (the “**Company**”), and Tianshan Material’s A shares are listed and traded on the Shenzhen Stock Exchange (stock code: 000877).

Accounting Correction and its Impact on the Financial Statement of Tianshan Material

In December 2024, Jiangshan Southern Cement Co., Ltd., a subsidiary of Tianshan Material, signed a resumption agreement and, based on its understanding and judgment of the relevant provisions of Chinese Accounting Standards, recognised related asset disposal gains in 2024. Tianshan Material, through self-examination, discovered that the subsidiary’s understanding of the relevant provisions of the original accounting treatment was flawed. For the sake of prudence and in accordance with the relevant provisions of Chinese Accounting Standards, Tianshan Material corrected the accounting errors adopting the retrospective restatement method, retrospectively adjusting certain items in Tianshan Material’s relevant consolidated financial statements, which involved certain items in the balance sheet and income statement, but had no impact on the items in the consolidated cash flow statement, and did not cause a change in the nature of profit or loss in Tianshan Material’s previously disclosed periodic reports.

The retrospective adjustments will result in:

1. a decrease of RMB139.4724 million in total assets, a decrease of RMB19.9414 million in total liabilities, a decrease of RMB119.5311 million in owner's equity, and a decrease of RMB119.5311 million in net profit attributable to owners of the parent company in Tianshan Material's consolidated financial statements for the year of 2024;
2. an increase of RMB8.1343 million in total assets, an increase of RMB129.9197 million in total liabilities, a decrease of RMB121.7854 million in owner's equity, and a decrease of RMB2.2544 million in net profit attributable to owners of the parent company in Tianshan Material's consolidated financial statements for the first quarter of 2025;
3. an increase of RMB8.1343 million in total assets, an increase of RMB129.9197 million in total liabilities, a decrease of RMB121.7854 million in owner's equity, and a decrease of RMB2.2544 million in net profit attributable to owners of the parent company in Tianshan Material's consolidated financial statements for the first half of 2025; and
4. an increase of RMB1.1248 million in total assets, an increase of RMB1.1248 million in owner's equity, and an increase of RMB120.6559 million in net profit attributable to owners of the parent company in Tianshan Material's consolidated financial statements for the third quarter of 2025.

The Accounting Correction has been reviewed by the auditor of Tianshan Material, Da Hua Certified Public Accountants (Special General Partnership), which has issued a special assurance report confirming that the Accounting Correction has been prepared in accordance with the relevant requirements of the applicable Chinese Accounting Standards.

For details of the specific items and amount affected in the financial statements, please refer to the Announcement published by Tianshan Material on the Shenzhen Stock Exchange (link: <https://www.cninfo.com.cn/new/disclosure/detail?orgId=gssz0000877&announcementId=1225064196&announcementTime=2026-03-31>).

Accounting Correction had no Impact on the Company's Consolidated Financial Statements

Following assessment conducted together with the Company's auditors, the Company is of the view that the Accounting Correction will not have any material impact on the position that the Company's audited consolidated financial statements prepared in accordance with IFRS Accounting Standards for the year ended 31 December 2024 presented fairly, in all material respects, the financial position, financial performance and cash flows of the Company and its subsidiaries, and, therefore, no adjustments are required to be made to it, nor are corresponding adjustments required for the Company's previously published condensed consolidated financial statements for the interim period ended 30 June 2025. Based on internal assessment, the Company also believes that no adjustments are required for the Company's previously published consolidated financial information prepared in accordance with Chinese Accounting Standards for the first quarter and third quarter of 2025.

The Company will make further disclosures (if any) as appropriate in accordance with the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited and applicable regulatory requirements.

By Order of the Board
China National Building Material Company Limited*
Miao Xiaoling
Secretary of the Board

Beijing, the PRC
30 March 2026

As at the date of this announcement, the board of directors of the Company comprises Mr. Zhou Yuxian, Mr. Wei Rushan, Mr. Wang Bing and Ms. Miao Xiaoling as executive directors, Mr. Wang Yumeng and Mr. Chen Shaolong as non-executive directors and Mr. Sun Yanjun, Mr. Liu Jianwen, Mr. Zhou Fangsheng, Mr. Li Jun and Ms. Xia Xue as independent non-executive directors.

* *For identification purposes only*