

**CÔNG TY CỔ PHẦN
TẬP ĐOÀN ALPHA SEVEN**

**ALPHA SEVEN GROUP
JOINT STOCK COMPANY**

Số: 23/2025/CV-A7

No: 23/2025/CV-A7

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM

Độc lập - Tự do - Hạnh phúc

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

TP. Hồ Chí Minh, ngày 31 tháng 03 năm 2025

Ho Chi Minh City, March 31, 2025

**CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE**

Kính gửi: - Ủy ban Chứng khoán Nhà nước

- Sở Giao dịch Chứng khoán Hà Nội

To: - State Securities Commission of Vietnam

- Hanoi Stock Exchange

1. Tên tổ chức: Công ty Cổ phần Tập đoàn Alpha Seven

Organization Name: Alpha Seven Group Joint Stock Company

- Mã chứng khoán: DL1

Stock code: DL1

**- Địa chỉ: Lô I3- 6 Đường N2, Khu Công Nghệ Cao, Phường Tăng Nhơn
Phú A, Thành Phú Thủ Đức, Thành Phố Hồ Chí Minh, Việt Nam**

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2. Nội dung thông tin công bố:

Content of the Announcement:

**- Công ty công bố thông tin Báo cáo tài chính Công ty mẹ năm 2024 đã
kiểm toán; Báo cáo tài chính hợp nhất năm 2024 đã kiểm toán; Giải trình chênh
lệch lợi nhuận sau thuế thay đổi từ 10% trở lên đối với báo cáo tài chính năm
2024 đã kiểm toán.**



The company discloses the audited Parent Company Financial Statements for 2024, the audited Consolidated Financial Statements for 2024, and the explanation of the after-tax profit variance of 10% or more in the audited financial statements for 2024.

3. Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 31/03/2025 tại đường dẫn:

This information was published on the Company's website on 31/03/2025 at the following link:

⇒ <https://a7group.vn/quan-he-co-dong/bao-cai-tai-chinh.html>

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

We hereby confirm that the information provided above is accurate and take full responsibility before the law for the content of the disclosed information.

Tài liệu đính kèm

Attached Document:

- Báo cáo tài chính hợp nhất năm 2024; Báo cáo tài chính Công ty mẹ năm 2024; Giải trình chênh lệch 10% LNST năm 2024
- The Company disclosed the Parent Company's 2024 financial statements and the Consolidated 2024 financial statements. Explanation of difference in after-tax profit changing by 10% or more for the 2024 financial statements.

TỔNG GIÁM ĐỐC
GENERAL DIRECTOR



Nguyễn Đình Trạc

Nguyen Dinh Trac



**ALPHA SEVEN GROUP
JOINT STOCK COMPANY**

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Independence – Freedom – Happiness

No: 24/2025/CV-A7

Ho Chi Minh City, March 31, 2025

“Re: Explanation Regarding the
Audited 2024 Financial Statements”

**To: - State Securities Commission of Vietnam
- Hanoi Stock Exchange**

- Based on the separate and consolidated financial statements for 2024 of Alpha Seven Group Joint Stock Company, which have been audited by Chuan Viet Auditing and Consulting Co., Ltd. and publicly disclosed;

Alpha Seven Group Joint Stock Company provides the following explanation regarding the discrepancies in the separate and consolidated financial statements for 2024, which were audited by Chuan Viet Auditing and Consulting Co., Ltd.:

I. Explanation of Discrepancies in Business Performance Results The net profit after tax for the period in the 2024 financial statements has a discrepancy of 5% or more before and after the audit:

1. In the Separate Statement of Profit and Loss

Item	Separate Financial Statements for 2024 (Audited)	Separate Financial Statements for 2024 (Before Audited)	Difference
Net Profit After Corporate Income Tax	23.606.228.267	39.598.979.648	(15.992.751.381)

The net profit after corporate income tax in 2024 decreased by VND 15.992 billion after the audit, equivalent to a 40.39% reduction compared to before the audit, due to the following main reasons:

- Financial income increased by VND 4.290 billion, equivalent to 5.06%, due to additional recognition of loan interest income after the audit;
- Financial expenses increased by VND 20.283 billion due to the recognition of provisions for the devaluation of financial investments in subsidiaries;
- As a result of the above reasons, the total accounting profit before tax and net profit after corporate income tax decreased by VND 15.992 billion.

2. In the Consolidated Statement of Profit and Loss

Item	Consolidated Financial	Consolidated Financial	Difference
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	Statements for 2024 (Audited)	Statements for 2024 (Before Audited)	
Net Profit After Corporate Income Tax	26.387.321.697	33.134.910.321	(6.747.588.624)

The net profit after corporate income tax in 2024 after the audit was VND 6.747 billion, representing a 20.36% decrease compared to before the audit, due to the following main reasons:

- Revenue from sales and service provision decreased, sales deductions increased, and cost of goods sold decreased, resulting in a VND 9.748 billion reduction in gross profit from sales and service provision after the audit;
- Financial income increased by VND 6.296 billion due to the recognition of financial revenue from subsidiaries;
- Financial expenses increased by VND 1.872 billion due to the additional provision for financial investments in subsidiaries.
- The share of profit/loss in associates decreased by VND 893 million due to a decline in net profit after corporate income tax at the associate company during the period;
- Selling expenses decreased by VND 2.551 billion, while administrative expenses increased by VND 3.319 billion after the audit due to a subsidiary misclassifying expense categories and increasing provisions for doubtful receivables;
- Other income increased by VND 1.872 billion due to a subsidiary underreporting other income before the audit.
- Other expenses increased by VND 2.087 billion due to a subsidiary recognizing additional non-compliant expenses after the audit.;
- Deferred corporate income tax expenses increased by VND 1.723 billion due to the elimination of the provision for financial investments in subsidiaries recorded after the audit.
- As a result of the above reasons, the total net profit after corporate income tax decreased by VND 6.747 billion.

II. Explanation of Discrepancies in Business Performance The net profit after corporate income tax in the 2024 financial statements changed by 10% or more compared to the audited financial statements of the same period in the previous year:

1. In the Separate Statement of Profit and Loss:

Item	Separate Financial	Separate Financial	Difference
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	Statements for 2024 (Audited)	Statements for 2023 (Audited)	
Net Profit After Corporate Income Tax	23.606.228.267	16.472.259.790	7.133.968.477

The net profit after corporate income tax in 2024 increased by VND 7.133 billion compared to the same period in 2023 due to the following reasons:

- Revenue from sales and service provision in 2024 increased by 12.35%, while the cost of goods sold also increased during the period. As a result, gross profit from sales and service provision increased by VND 1.597 billion compared to the same period in 2023;
- Financial income in 2024 increased by VND 32.934 billion, equivalent to 58.66% compared to the same period last year, mainly due to the recognition of profit distributions from subsidiaries and associates;
- Financial expenses increased by VND 26.925 billion, equivalent to a 60.45% rise compared to the same period in 2023, due to the company's recognition of provisions for the devaluation of financial investments;
- Administrative expenses increased by VND 136 million due to the additional recognition of provisions for doubtful receivables;
- Other income decreased by VND 62 million compared to the same period in 2023;
- Other expenses increased by VND 82 million due to the rise in non-compliant expenses;

Due to the above reasons, accounting profit before tax increased by VND 7.317 billion, and corporate income tax increased by VND 183 million. As a result, net profit after tax increased by VND 7.133 billion, equivalent to a 43.31% rise compared to the same period in 2023.

2. In the Consolidated Statement of Profit and Loss

Item	Consolidated Financial Statements for 2024 (Audited)	Consolidated Financial Statements for 2023 (Audited)	Difference
Net Profit After Corporate Income Tax	26.387.321.697	70.569.580.742	(44.182.259.045)

- The net profit after corporate income tax in 2024 decreased by VND 44.182 billion compared to the same period in 2023 due to the following main reasons:
- In 2024, revenue from sales and service provision increased by VND 244 billion, equivalent to an 86.82% rise compared to the same period last year. This growth was

driven by sales of electronic components, solar energy products, and parking service revenue. However, sales deductions increased due to higher product returns from subsidiaries compared to 2023. The cost of goods sold also rose, leading to an increase in gross profit from sales and service provision by VND 45.024 billion, equivalent to 32.65% compared to the same period in 2023;

- Financial income decreased by VND 39.253 billion, equivalent to a 54.94% decline compared to the same period in 2023.

- Financial expenses in 2024 increased by VND 2.079 billion due to higher interest expenses and increased financial costs related to the divestment from an associate company compared to the same period last year;

- The share of profit/loss in associates increased by VND 2.789 billion compared to the same period, as the associate company's service revenue in 2024 was higher than in 2023;

- Selling expenses increased by VND 1.837 billion, equivalent to a 144.39% rise compared to the same period last year;

- Administrative expenses increased by VND 41.995 billion, equivalent to a 143.85% rise compared to the same period last year, due to the recognition of provisions for doubtful receivables;

- Other income decreased by VND 1.192 billion compared to the same period last year;

- Other expenses increased by VND 2.141 billion compared to the same period last year;

Accounting profit before tax decreased by VND 40.685 billion, corporate income tax increased by VND 1.772 billion, and deferred income tax also increased. As a result, net profit after tax decreased by VND 44.182 billion, equivalent to a 62.61% decline compared to the same period last year.

The above is the company's explanation regarding certain matters related to the audited separate and consolidated financial statements for 2024..

Respectfully yours!

Receivers:

- As above;

- Recorded at AD



GENERAL DIRECTOR

NGUYEN DINH TRAC