

No. : 31/2025TCV – CNG

*Re: Explanation of the Discrepancy in Net Profit
after Tax on the Separate Financial Statements for
2024 Before and After Audit*

Hanoi, March 31, 2025

To: . THE STATE SECURITIES COMMISSION
. THE HANOI STOCK EXCHANGE

Cotana Group Joint Stock Company (Stock code: CSC) respectfully extends our greetings to the Commission and the Exchange.

In compliance with the disclosure obligations of a listed organization as stipulated in Circular No. 96/2020/TT-BTC dated November 16, 2020, and Regulation No. 325/QĐ-SGDHN, our Company hereby submits to the authorities an explanation of the fluctuations in net profit after tax on the audited separate financial statements of the Parent Company for 2024 before and after the audit, as follows:

The net profit after tax on the separate financial statements before the audit for 2024 is VND 70,583,568,441

The net profit after tax on the separate financial statements after the audit for 2024 is VND 59,793,125,224

Thus, the net profit after tax on the audited separate financial statements of the Parent Company for 2024 decreased by VND 10,790,443,217 compared to before the audit due to the following fluctuations:

No.	Indicator	After Audit	Before Audit	Difference
1	Gross profit from sales of goods and rendering of services	11,705,644,396	15,964,217,437	(4,258,573,041)
2	General and administrative expenses	15,686,911,479	9,404,736,934	6,282,174,545
3	Current corporate income tax expense	1,376,526,603	1,115,496,735	261,029,868

The above are the main reasons for the decrease in net profit after tax on the audited separate financial statements for 2024 compared to before the audit.

We certify that the disclosed information is true and take full responsibility before the law for the disclosed content.

Respectfully!

Recipients:

- As addressed;
- BOD (Report);
- Filed at the Company's Office.

COTANA GROUP JOINT STOCK



PHÓ TỔNG GIÁM ĐỐC
GIÁM ĐỐC TÀI CHÍNH
Dinh Chi Minh Hằng