

**NHA TRANG TEXTILE & GARMENT
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom – Happiness

No: 42 /BC.DMNT

(Re: Explanation of the Difference in Profit
Before and After the Audit of the 2024
Financial Statements)

Nha Trang, April 23, 2025.

**TO: STATE SECURITIES COMMISSION
HANOI STOCK EXCHANGE**

- Pursuant to Circular No. 96/2020/TT-BTC guiding information disclosure on the securities market.
- Pursuant to the audited combined financial statements for the fiscal year ending December 31, 2024, of Nha Trang Textile & Garment Joint Stock Company.

We hereby provide an explanation for the difference in profit after tax as reported in the business performance results before and after the audit of the 2024 financial statements as follows:

Unit: Billion VND

No	Indicator	After Audit	Before Audit	Increase (+),	%
				Decrease (-)	Increase, Decrease
1	Profit After Corporate Income Tax	29,5	32,7	-3,2	-10,85%

Profit after corporate income tax for 2024, after the audit, is 29.5 billion VND, a decrease of 3.2 billion VND, equivalent to a reduction of 10.85%.

The main reason for the difference in profit after tax between the Q4 2024 financial statements (pre-audit) and the audited financial statements is due to:

The auditing company made an adjustment entry to increase the corporate income tax expense for 2024, as the determination of the carried-forward losses from previous years was inaccurate according to Circular 80/2021/TT-BTC, dated September 29, 2021.

Above is the explanation for the difference in the business performance results for 2024, before and after the audit of Nha Trang Textile & Garment Joint Stock Company.

Sincerely./.

Recipient:

- As above
- Archived Administrative Office

VICE GENERAL DIRECTOR



Nguyễn Hải Sơn