

ARMEPHACO JOINT
STOCK COMPANY

No: /AMP

V/v Explanation profit after corporate income
tax changed $\geq 10\%$ compared to the same period

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom - Happiness

Hanoi, August th, 2025

To:

- The State Securities Commission
- The Hanoi Stock Exchange

Based on the Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market;

Based on Separate Financial Statements Semi-annual 2024 and Separate Financial Statements Semi-annual 2025 by Armephaco Joint Stock Company.

In Separate Financial Statements of Business Activities Semi-annual 2024, Company the following significant changes in targets:

* Statements of Business Activities:

- Profit after corporate income tax in Separate Financial Statements of Business Activities Semi-annual 2024: 1.110.575.915 VND.
- Profit after corporate income tax in Separate Financial Statements of Business Activities Semi-annual 2025: 1.540.968.330 VND.

Profit after corporate income tax in Separate Financial Statements of Business Activities Semi-annual 2025 increased by 39% compared to Profit after corporate income tax in Separate Financial Statements of Business Activities Semi-annual 2024.

* Reasons for increased profits:

Target	Semiannual 2025	Semiannual 2024	Difference amount	Proportion
Revenue	415.501.676.313	296.767.607.121	118.734.069.192	Increased by 40%
Gross Profit	14.797.083.919	10.127.180.855	4.669.903.064	Increased by 46%
Cost of sales	6.452.912.694	5.885.713.468	567.199.226	Increased by 10%
Business management costs	8.416.573.745	7.113.961.823	1.302.611.922	Increased by 18%

The sum of the above targets leads to a 39% increase in profit after corporate income tax in Separate Financial Statements of Business Activities Semi-annual 2025 compared to Profit after corporate income tax in Separate Financial Statements of Business Activities Semi-annual 2024

The above is the explanation of Armephaco Joint Stock Company on profit after corporate income tax according to regulations.

Sincerely!

To:

- As Dear;
- Save: VT, P.TC, H02;



GENERAL DIRECTOR

Duong Dinh Son