

CIENCO4 GROUP

No: 1647/CV-C4G

Re: Explanation of the difference in profit of corporate income tax before and after auditing on the 2024 separate financial statements.

SOCIALIST REPUBLIC OF VIETNAM**Independence – Freedom – Happiness**

Hanoi, March 31, 2025

Dear:

- State Securities Commission;
- Hanoi Stock Exchange,

Cienco4 Group Joint Stock Company (*Stock code C4G*) would like to send our best regards to the State Securities Commission and Hanoi Stock Exchange!

Based on the Business Performance Report on the Company's pre- and post-audited separate financial statements for 2024, the Company would like to explain specifically as follows:

Order	Content of the index	Pre-audit figures	Audited figures	Difference before and after audit	Proportion
1	Sales and service revenue	3,133,303,599,647	3,227,752,660,816	94,449,061,169	3.01%
2	Gross profit on sales and service provision	446.606.352.270	469,187,593,694	22,581,241,424	5.05%
3	Financial costs	198.240.071.003	206.018.408.934	(7,778,337,931)	(3.92%)
4	Other profits	2,271,107,974	269,087,344	(2,002,020,630)	(88.1%)
5	Current Corporate Income Tax Expense	35,471,964,840	38,029,001,049	(2,557,036,209)	(7.18%)
6	Profit after tax Corporate income	187.565.974.081	197.946.383.257	10,380,409,176	5.53%

According to the figures in the separate financial statements, the revenue from sales and service provision on the audited separate financial statements is higher than that on the pre-audited separate financial statements by more than VND 94.4 billion, leading to an increase in gross profit from sales and service provision to VND 22.5 billion. On the other hand, financial expenses, other profits and current corporate income tax expenses on the post-audited separate financial statements are higher than those on the pre-audited separate financial statements.

The above reasons have led to the profit after Corporate Income Tax on the audited 2024 Separate Financial Statement being higher than the profit after Corporate Income Tax on the pre-audited 2024 Separate Financial Statement by more than VND 10.3 billion as presented above.

Above are some explanatory contents related to the difference in profit Of Corporate Income Tax before and after auditing on the Company's 2024 Separate Financial Statements sent to the State Securities Commission and Hanoi Stock Exchange.

Best Regards!

Recipient:

- As above;
- Save: Finance Department, Office.

LEGAL REPRESENTATIVE

TẬP ĐOÀN
CIENCO4

TỔNG GIÁM ĐỐC
Nguyễn Tuấn Huỳnh