

Số/ No.: 01./2026/CV-ATS

Ho Chi Minh City, 19th January, 2026

V/v: Explanation of profit difference
compared to the same period last year

To: - State Securities Commission;
- Hanoi Stock Exchange.

Organization name: **ATS INVESTMENT GROUP JOINT STOCK**

Stock code: **ATS**

Address: No. 11.24, 11th floor, Golden King building, No. 15 Nguyen Luong Bang, Tan My Ward, Ho Chi Minh City, Vietnam.

Contact phone: 0919012659

E-mail: quanhecodong.ats@gmail.com

Pursuant to Circular No. 96/2020/TT-BTC, the Company is required to provide explanations for its financial statements in case “Profit after corporate income tax in the Business Results Report of the disclosure period changes by 10% or more compared to the report of the same period last year”. ATS Investment Group Joint Stock Company explains as follows:

According to the financial statements for the fourth quarter of 2025 of ATS Investment Group Joint Stock Company, the profit after tax reached VND 155,183,712, representing an increase of 116.2 % compared to VND 71,765,787 recorded in the same period of 2024.

Reason: In the fourth quarter of 2025, general and administrative expenses decreased, leading to increased profits compared to the fourth quarter of 2024.

The Company commits that the above explanations are true and is fully responsible to shareholders and the law for these contents.

Sincerely.

Recipients:

- As above;
- Save documents

ATS INVESTMENT GROUP JSC
CHAIRMAN OF THE BOARD OF DIRECTORS



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