

**CENCON VIETNAM
JOINT STOCK COMPANY**

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

No: 319 /2026/CEN/CVGT

Lao Cai, date 19 month 03 year 2026

Regarding the explanation
of the financial statements after audit

**To: State Securities Commission of Vietnam
Hanoi Stock Exchange**

Name of the organization: **CENCON VIETNAM JOINT STOCK COMPANY**

Trading name : **CENCON VIETNAM JOINT STOCK COMPANY**

Stock code : **CEN**

Based on Clause 4, Article 14, Chapter III of Circular No. 96/2020/TT-BTC dated November 16, 2020, by the Ministry of Finance on the guidance of information disclosure on the securities market.

Based on the self-prepared financial statements and the audited financial statements for the year 2025 of Cencon Vietnam Joint Stock Company.

Cencon Vietnam Joint Stock Company would like to provide an explanation regarding the difference between the pre-audit and post-audit net profit for the year 2025 as follows:

Indicator	Self-prepared financial statements for the year 2024	Audited financial statements for the year 2024	Difference
Total accounting profit before tax	294.964.682	294.964.682	0
Current income tax expenses	61.423.266	64.186.700	2.763.434
Net profit after income tax	233.541.416	230.777.982	2.763.434

At the time of preparing the financial statements, the Company had not fully reviewed certain expenses that are non-deductible for corporate income tax purposes, including remuneration for non-executive members of the Board of Directors amounting to 24,000,000 VND and late payment penalties for personal income tax (PIT) and value-added tax (VAT) totaling 1,968,818 VND. As a result, profit after tax in the Company's self-prepared financial statements was higher than that in the audited financial statements by 2,763,434 VND.

The above is the full explanation regarding the fluctuations in total accounting profit before tax and net profit after income tax on the 2025 self-prepared financial statements compared to the audited financial statements. Cencon Vietnam Joint Stock Company provides this explanation to inform the State Securities Commission and the Hanoi Stock Exchange.

Sincerely!

Recipient:

- As above;
- To be kept at the office.

CENCON VIETNAM JOINT STOCK COMPANY



CHỦ TỊCH HĐQT
Trần Mạnh Sơn