

**CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH**  
**PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS**

**Kính gửi:** Sở giao dịch chứng khoán Hà Nội

**To:** Hanoi Stock Exchange

**1. Tên tổ chức/ Name of organization:** Công ty Cổ phần ROX Key Holdings/ ROX Key Holdings Joint Stock Company

Mã chứng khoán/ Stock code: TN1

Địa chỉ/ Address: Tầng 25, Tòa tháp A, 54A Nguyễn Chí Thanh, Phường Láng Thượng, Quận Đống Đa, Thành phố Hà Nội/ 25<sup>th</sup> floor, Tower A, 54A Nguyen Chi Thanh, Lang Thuong, Dong Da, Ha Noi.

Điện thoại liên hệ/ Tel.: 024 7307 3099

Fax: Không có/ Not available

Email: vanphongtn1@roxkey.vn

Website: <https://roxkey.vn/>

**2. Nội dung thông tin công bố/ Contents of disclosure:**

- BCTC Quý 4 năm 2024/ Q4.2024 financial statements:
  - ☐ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/ separate financial statements (listed company doesn't have subsidiaries);
  - ☒ BCTC hợp nhất (TCNY có công ty con)/ Consolidated financial statements (listed company has subsidiaries);
  - ☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng);
- Các trường hợp thuộc diện phải giải trình nguyên nhân/ Cases requiring an explanation of the cause:

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo có thay đổi từ 10% trở lên so với cùng kỳ năm trước? / Has the profit after tax of profit or loss report of this period changed by 10% or more compared to the same period last year?

☒ Có/ Yes

☐ Không/ No

Văn bản giải trình lợi nhuận thay đổi 10% so với cùng kỳ năm trước/ Explanatory dispatch of 10% or more profit changes compared to the same period last year:

☒ Có/ Yes

☐ Không/ No

+ Lợi nhuận sau thuế trong kỳ báo cáo có bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại?/ Is there a loss in profit after tax in the reporting period, from a profit reported in the same period last year to a loss in this period or vice versa?

☒ Có/ Yes

☐ Không/ No

Văn bản giải trình lợi nhuận sau thuế trong kỳ lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/ *Explanatory dispatch of this case:*

☒ Có/ *Yes*

☐ Không/ *No*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 24.1.01/2025 tại đường dẫn <https://roxkey.vn/quan-he-co-dong> / *This information was published on the company's website on 24.1.01/2025 (date), as in the link https://roxkey.vn/quan-he-co-dong.*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/ *We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

**Tài liệu đính kèm:**

- BCTC riêng Q4. 2024;
- BCTC hợp nhất Q4.2024;
- Công văn giải trình số 09./2025/CV-ROXKEY và 10./2025/CV-ROXKEY

**Attached documents:**

- Q4.2024 separate financial statement;
- Q4.2024 consolidated financial statement;
- Explanatory Dispatch No. 09./2025/CV-ROXKEY and 10./2025/CV-ROXKEY

**ĐẠI DIỆN TỔ CHỨC**  
**NGƯỜI ĐƯỢC ỦY QUYỀN CÔNG BỐ THÔNG TIN**  
**ORGANIZATION REPRESENTATIVE**  
**PERSON AUTHORIZED TO DISCLOSE INFORMATION**  
(Signature, full name, position, and seal)





**ROX KEY HOLDINGS JOINT STOCK  
COMPANY**

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

No. 00 /2025/CV-ROXKEY

Ha Noi, January 24, 2025

*Explanation of the after-tax profit variance in the  
Q4/2024 Financial Statements*

**To:**

- State Securities Commission of Vietnam
- Ho Chi Minh City Stock Exchange

- Based on the current legal regulations of Vietnam;
- Based on Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the securities market;
- Based on the separate and consolidated financial statements for Q4 2024.

First, Rox Key Holdings Joint Stock Company (the "Company") would like to extend its sincere greetings to the State Securities Commission and the Ho Chi Minh City Stock Exchange.

Through this document, Rox Key Holdings Joint Stock Company would like to provide a detailed explanation of the after-tax profit variance in the separate and consolidated financial statements for Q4 2024 as follows:

**1. In the separate financial statements for Q4 2024**

Currency: VND

Item	Q4 2024	Q4 2023	Difference	
			Value	%
Net revenue	7.034.646.861	1.945.572.910	5.089.073.951	72,3%
Net profit /(loss) after tax	(1.131.789.925)	436.573.709	(1.568.363.634)	138,6%

**REASON**

After-tax profit for Q4 2024 decreased compared to after-tax profit for Q4 2023 by 1.5 billion VND, equivalent to a decrease of 138.6%. The main reasons are as follows:

No	Item	Increase/Decrease Q4 2024 compared to Q4 2023	Reason
1	Net revenue	Increase 5,1 Billion	Revenue from providing management consulting services to subsidiary units increased due to the demand from these units
2	Costs	Increase 3,1 Billion	Cost of goods sold increased along with revenue
3	Finance income	Increase 6,4 Billion	The loan amount in Q4 2024 increased compared to Q4 2023
4	Finance expenses	Increase 10,9 Billion	The Borrow amount in Q4 2024 increased compared to Q4 2023
5	General and administrative expenses	Decrease 0,9 Billion	Cost savings
6	Other profit/(loss)	Increase 0,06 Billion	Increase in other revenue compared to Q4 2024
7	<b>Increase/Decrease in Net profit after-tax profit</b>	<b>Decrease 1,6 Billion</b>	

2. In the consolidated financial statements for Q4 2024

Currency: VND

Item	Q4 2024	Q4 2023	Difference	
			Value	%
Net revenue	231.956.829.808	182.231.323.663	49.725.506.145	21,4%
Net profit /(loss) after tax	11.721.851.038	(24.453.320.618)	36.175.171.656	308,6%

**REASON**

After-tax profit for Q4 2024 decreased compared to after-tax profit for Q4 2023 by 11.48 billion VND, equivalent to a decrease of 71.2%. The main reasons are as follows:

No	Iteam	Increase/Decrease Q4 2024 compared to Q4 2023	Reason
1	Net revenue	Increase 49,7 Billion	+ Due to the increase of 1 operation management project in Q4 2024 compared to Q4 2023
2	Costs	Increase 29,5 Billion	+ Cost of goods sold increased along with revenue
3	Gross profit	Increase 20,3 Billion	+ Due to the increase in revenue
4	Finance income	Increase 7,8 Billion	+ Due to the increase in profits from the disposal of investments
5	Finance expenses	Increase 13 Billion	+ The Borrow amount in Q4 2024 increased compared to Q4 2023
6	Selling expenses	Increase 1,5 Billion	+ Increased in proportion to the revenue growth rate
7	General and administrative expenses	Increase 29,8 Billion	+ Some fixed costs remained unchanged + Increased in proportion to the revenue growth rate
8	Other profit/(loss)	Increase 2 Billion	Decrease in other income by 0.32 billion VND Decrease in other expenses by 0.32 billion VND
9	Current corporate income tax expense	Increase 9,3 Billion	Increase in proportion to the increase in profit before-tax
10	<b>Increase/Decrease in Net profit after-tax profit</b>	<b>Increase 36,2 Billion</b>	

Above is the detailed explanation of the after-tax profit variance in the separate and consolidated financial statements for Q4 2024 of the Company.

We hereby affirm that the explanation provided above is true and accurate, and we take full responsibility under the law for the content of this explanation in this document.

Sincerely!



On behalf of the Board of Management  
Chairman





**ROX KEY HOLDINGS JOINT STOCK  
COMPANY**

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

No. *AO* /2025/CV-ROXKEY

*Ha Noi, January 24, 2025*

*Explanation for the transformation of profit into loss and  
loss into profit in the Q4/2024 Financial Statements*

**To:**

- **State Securities Commission of Vietnam**
- **Ho Chi Minh City Stock Exchange**

- *Based on the current legal regulations of Vietnam;*
- *Based on Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the securities market;*
- *Based on the separate and consolidated financial statements for Q4 2024.*

First, Rox Key Holdings Joint Stock Company (the "Company") would like to extend its sincere greetings to the State Securities Commission and the Ho Chi Minh City Stock Exchange.

Through this document, Rox Key Holdings Joint Stock Company would like to provide a detailed explanation of the after-tax profit in the separate and consolidated financial statements for Q4 2024 as follows:

**1. In the separate financial statements for Q4 2024**

Currency: VND

Item	Q4 2024	Q3 2024	Subject
Net profit /(loss) after tax	(1.131.789.925)	436.573.709	Transition from profit to loss

**REASON**

The after-tax profit in the separate financial statements for Q4 2024 was a loss due to the company taking out an additional loan for investment in Q4 2024, resulting in an increase in interest expenses and a decrease in after-tax profit.

**2. In the consolidated financial statements for Q4 2024**

Currency: VND

Item	Q4 2024	Q3 2024	Subject
Net profit /(loss) after tax	11.721.851.038	(24.453.320.618)	Transition from loss to profit

**REASON**

The after-tax profit in the consolidated financial statements for Q4 2024 was a profit, mainly due to the increase in revenue from providing operation services and savings in certain corporate management expenses in Q4 2024

Above is the full detailed explanation of the after-tax profit in the separate and consolidated financial statements for Q4 2024 of the Company

We hereby affirm that the explanation provided above is true and accurate, and we take full responsibility under the law for the content of this explanation in this document.

Sincerely!



On behalf of the Board of Management

Chairman



Trần Xuân Quang