

**CHAN MAY PORT
JOINT STOCK COMPANY**

No: 148/CV-CM
Re: Explanation for the 5% Difference
in After-Tax Profit between Pre-Audit
and Post-Audit Financial Statements
for the Fiscal Year 2025

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom – Happiness

Hue, April 02nd, 2026

To:

- The State Securities Commission of Vietnam;
- Hanoi Stock Exchange.

Pursuant to the Securities Law No. 54/2019/QH14 dated November 26th, 2019, Circular No. 96/2020/TT-BTC dated November 6th, 2020, issued by the Ministry of Finance guiding information disclosure in the securities market, and the Information Disclosure Regulations of the Hanoi Stock Exchange,

Based on the audited financial statements for the fiscal year 2025, Chan May Port Joint Stock Company (Stock Code: CMP) hereby presents an explanation for the variance of 5% or more in the after-tax profit figure between the unaudited quarterly financial statements for Q4/2025 and the audited annual financial statements for 2025, as detailed below:

Indicator	Fiscal Year 2025 (Pre-Audit)	Fiscal Year 2025 (Post-Audit)	Variance (Pre- vs. Post-Audit)	
			Amount	%
After-Tax Profit	25,082,607,001	23,817,492,479	(1,265,114,522)	5.31

The difference in after-tax profit between the Q4/2025 financial statements and the post-audit financial statements is attributable to an increase in the employee salary fund following final settlement. Consequently, the after-tax profit for the fiscal year 2025 decreased post-audit compared to the pre-audit figure.

The foregoing constitutes the principal reason for the 5% variance in after-tax profit between the pre-audit and post-audit financial statements for the fiscal year 2025.

We hereby certify that the information provided above is true and accurate, and accept full legal responsibility for the content of the disclosed information.

Sincerely./.

Recipients:

- As above;
- Information Disclosure Officer;
- Records: Document Control Administration.

Authorized Representative of the Company



Van Toan Huynh