**NAW: Explanation on the difference in the Financial Statements 2023 before and after review**

On March 28, 2024, Nghe An Water Supply Joint Stock Company announced Official Dispatch No. 61/CV-CTCN-KT on explaining the difference before and after reviewing the Financial Statements 2023 as follows:

1. Cost of goods sold:

The target Cost of goods sold in the Financial Statements 2023 before review: VND 234,478,449,205, after review: VND 233,605,309,092. Difference: VND 873,140,113 due to adjustment from renovation and repair costs and salary costs.

1. Financial expenses:

The target Financial expenses in the Financial Statements 2023 before review: VND 11,335,523,988, after review: VND 11,353,700,030. Difference: VND 18,176,042 due to adjustment of exchange rate differences.

1. Selling expenses:

The target Selling expenses in the Financial Statements 2023 before review: VND 19,113,567,989, after review: VND 19,161,320,989. Difference: VND 47,753,000 due to adjusting salary costs of the sales department.

1. General and administrative expenses:

The target General and administrative expenses in the Financial Statements 2023 before review: VND 47,069,517,963, after review: VND 47,826,130,108. Difference: VND 756,612,145 due to adjusting salary costs of the management department and adjusting some expenses of the management department.

1. Total profit before tax:

The target Total profit before tax in the Financial Statements 2023 before review: VND 4,263,820,659, after review: VND 4,314,419,585. Difference: VND 50,598,926 after adjusting the above expenses.

1. Current corporate income tax expense:

The target Current corporate income tax expense in the Financial Statements 2023 before review: VND 1,539,101,356, after review: VND 1,549,221,141. Difference: VND 10,119,785 due to changes in profit before tax.

1. Profit after tax:

The target Profit after tax in the Financial Statements 2023 before review: VND 2,724,719,303, after review: VND 2,765,198,444. Difference: VND 40,479,141 after adjusting the above targets.