

No: 20 /2025/CV-CPI

Quang Ninh, 14th February 2025

Re: Explanation of Changes in Net Profit After Tax (NPAT) in
the 2024 Financial Statements Before and After Audit

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

1. Organization name: **Cai Lan Port Investment Joint Stock Company**
2. Stock code: **CPI**
3. Address: Room 34, Block LK2, Room 34, Block LK2, Cai Lan Port Logistics Service Area, Bai Chay Ward, Ha Long City, Quang Ninh Province
4. Contact phone: 0203 3512 868
5. **Information Disclosure Officer:** Đào Xuân Hải **Position:** Investment and Business Department Staff
6. Contents of the Information Disclosure:
 - 6.1. The 2024 financial statements of Cai Lan Port Investment Joint Stock Company include the Balance Sheet, Income Statement, Cash Flow Statement, and Notes to the Financial Statements.
 - 6.2. Explanation of the variance in net profit after corporate income tax (NPAT) for 2024 compared to the same period in 2023.

Target	2024 (Audited)	2024 (Pre-Audit)	Variance
Net Profit After Tax (NPAT)	1.990.858.716	(1.684.459.996)	3.675.318.712

Main Reasons:

The variance of VND 3,675 million in net profit after tax (NPAT) in the 2024 financial statements of the company is primarily attributable to the following factors:

- Increase in business revenue compared to 2023: 6,211 million VND
- Increase in cost of service sold (COSS) for services compared to 2023: 4,387 million VND
- Decrease general and administrative expenses (G&A Expenses) compared to the same period last year: 1.640 million VND due to salary expenses and other costs decreased as the unit implemented cost-cutting measures.

7. The full financial statements are available on the company's website:

www.cailanportinvest.com.vn

The company hereby certifies that the disclosed information is accurate and undertakes full responsibility for the published content.

Sincerely,

Recipients:

As stated above;
Accounting & Finance Department,
Office Archives

GENERAL DIRECTOR
CỔ PHẦN
ĐẦU TƯ
CẢNG
CÁI LÂN
ĐOÀN NGỌC TỬ