

Number: 97 /VIT-TCKT
Re: Explain the profit difference
over 5% before and after audit

Bac Ninh, February 20, 2025

To: State Securities Commission;
Hanoi Stock Exchange.

1. Company Name: Viglacera Tien Son Joint Stock Company
2. Stock code: VIT
3. Head office address: Tien Son Industrial Park - Tien Du - Bac Ninh.
4. Phone: 02223.839.395 Fax: 0222 3.838.917
5. Information disclosure officer: Mr. Doan Hai Mau - Legal representative.
6. Content of the published information:
 - Audited financial statements for 2024 of Viglacera Tien Son Joint Stock Company was prepared on February 20, 2025 including: Balance sheet; Income statement, Cash flow statement, Notes to financial statements.
 - Explanation: After-tax profit of Viglacera Tien Son Joint Stock Company in 2024 has a difference of more than 5% before and after audit.
 - The company would like to explain as follows:

Unit: VND

Target	After audit	Before audit	Increase/ decrease difference	% Increase / Decrease
Sales expenses (Product warranty costs)	21,651,188,152	17,557,173,396	4,094,014,756	23%
Accounting profit before tax	64,114,340,330	68,208,355,086	-4,094,014,756	-6%
Accounting profit after tax	52,435,098,912	55,743,087,140	-3,307,988,228	-6%

After-tax profit of Viglacera Tien Son Joint Stock Company in 2024 has a difference of 6% decrease after audit due to:

- In February 2025, the Company incurred product warranty costs for shipments sold in 2024 amounting to 4,094,014,756 VND, so 2024 sales expenses after audit increased by 4,094,014,756 VND, leading to a decrease in accounting profit after tax of 3,307,988,228 VND.

By this document, Viglacera Tien Son Joint Stock Company would like to explain to the State Securities Commission; Hanoi Stock Exchange and investors.

Thank you!



GIAM ĐỐC CÔNG TY
Đoàn Hải Mậu