ATS INVESTMENT GROUP JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom – Happiness

No.: 33 /2025/CV-ATS

Ho Chi Minh City, August 7, 2025

Re: Explanation of profit difference compared to the same period last year in the semiannual financial statements for 2025.

To: - State Securities Commission;

- Hanoi Stock Exchange.

Organization name: ATS INVESTMENT GROUP JOINT STOCK COMPANY

Stock code: ATS

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Pursuant to Circular No. 96/2020/TT-BTC, the Company is required to provide an explanation of the Financial Statement in case where "Profit after corporate income tax in the Statement of Profit and Loss for the disclosed period changes by 10% or more compared to the same period of the previous year". ATS Investment Group Joint Stock Company (referred to as "ATS Company") explains as follows:

Pursuant to the audited semi-annual financial statements for 2025 and 2024 of ATS Investment Group JSC the semi-annual profit after tax in 2025 was VND 242,786,410, compared to VND 61,435,856 in 2024. This represents an increase of 295.2% compared to the same period of the previous year.

Reason: The Company did not incur any extraordinary expenses as in 2024 (VND 422,862,933).

The Company commits that the above explanations are true and is fully responsible to shareholders and the law for these contents.

Best regards.

ATS INVESTMENT GROUP JOINT STOCK **COMPANY** CHAIRMAN OF BOARD OF DIRECTORS

Recipient: As above;

- For filing

CÔNG TY CÔ PHÂN TÂP ĐOÀN 'UK UÂG

TRAN PHUC THIEN AN