

**NGHE TINH PORT JOINT  
STOCK COMPANY**

**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence - Freedom - Happiness**

No.: 175.../CV-CNT  
*Re: Explanation on the post-audit  
vs. pre-audit discrepancy of 5%  
or more in Profit After Tax*

*Nghe An, August 13, 2025*

**To: Hanoi Stock Exchange**

**Issuer of the financial statements:** Nghe Tinh Port Joint Stock Company  
**Stock Code:** NAP

Nghe Tinh Port Joint Stock Company (NAP) submitted to the Hanoi Stock Exchange the semi-annual financial statements for 2025, signed on August 11, 2025, which were prepared by Nghe Tinh Port JSC.

Pursuant to Point c, Clause 2, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, the Company hereby explains the discrepancy of 5% or more in the profit after tax for the reporting period between the pre-audit and post-audit figures as follows:

Unit: VND

| Item                | 6 months of 2025<br>(Reviewed) | 6 months of 2025<br>(Pre-audit) | Change (+/-) |
|---------------------|--------------------------------|---------------------------------|--------------|
| Profit<br>after tax | 15,174,348,402                 | 14,395,527,092                  | +778,821,310 |

The reviewed semi-annual profit after tax for 2025 increased by 5.4% compared to the pre-audit figure due to the following reason:

The Company was granted a 30% reduction in land rent for the year 2024 in accordance with Decision No. 1740/QD-CCT issued by the Tax Department - Regional Tax Office X on June 23, 2025, with a total reduction amount of VND 961,687,591.

The reason for this reduction is based on the provisions of Decree No. 87/2025/ND-CP dated April 11, 2025, of the Government, which regulates the reduction of land rent for 2024. Concurrently, according to Notice No. 3031/TB-CCT dated June 20, 2025, regarding the adjustment of land rent for 2024, the Company made an additional payment of VND 114,521,546 due to a change in land area as per Decision No. 20/QD-UBND dated January 10, 2024, of the Nghe An

Provincial People's Committee, and a change in the unit price as per Notice No. 2622/TB-CT dated June 20, 2024, of the Nghe An Provincial Tax Department (now the Regional Tax Office X).

However, the official letter from the Tax Department was sent to the Company on July 16, 2025. By this time, the Company had already signed its financial statements on July 12, 2025, and therefore could not record this adjustment in time. For this reason, the Company has included the adjustment in the reviewed financial statements.

The above explains the reason for the discrepancy in the profit after tax between the pre-audit and post-audit reporting periods.

Nghe Tinh Port Joint Stock Company hereby submits this explanation to the Hanoi Stock Exchange.

Sincerely,

**Recipients:**

- As above;
- Archives: Admin, Finance & Accounting Dept.

**GENERAL DIRECTOR**



**KT. TỔNG GIÁM ĐỐC**  
**PHÓ TỔNG GIÁM ĐỐC**  
*Trần Nam Hải*