CENCON VIETNAM JOINT STOCK COMPANY
Address: Lot 45 - 50B, Thuy Hoa Street, Lao Cai Ward, Lao Cai Province, Vietnam

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 2009/2026/CEN/CVGT

Lao Cai, date 20 month 07 year 2026

CÔNG TY CỔ PHẦN CENCON VIỆT NAM

Digitally signed by CÔNG TY CỔ PHẦN CENCON VIỆT NAM
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To: - State Securities Commission of Vietnam
- Hanoi Stock Exchange

Name of the organization: CENCON VIETNAM JOINT STOCK COMPANY
Stock code : CEN
Address : Lot 45 - 50B, Thuy Hoa Street, Lao Cai Ward, Lao Cai Province, Vietnam
Phone number : 0246 285 0292

Based on Section 4, Article 11, Chapter III of Circular No. 155/2015/TT-BTC dated October 6, 2015, issued by the Ministry of Finance, regarding the guidelines on information disclosure on the securities market;
Based on the financial statement report for Q2/2025 of Cencon Vietnam Joint Stock Company.
Cencon Vietnam Joint Stock Company would like to explain the difference in net profit after corporate income tax for Q2/2026 compared to Q2/2025 due to the following reasons:

No.	Indicator	Year		Comparison		Reasons
		Quarter 2 of 2026	Quarter 2 of 2025	Difference	%	
1	Sales revenue and service provision	6.195.670.214	18.484.688.922	-12.289.018.708	34%	The decrease is attributable to the slow consumption of food products
2	Revenue deductions	0	0	0	0%	No occurrence was noted
3	Net revenue from sales and service provision	6.195.670.214	18.484.688.922	-12.289.018.708	34%	The decrease is attributable to the slow consumption of food products
4	Cost of goods sold	5.591.227.462	17.393.259.178	-11.802.031.716	32%	The decrease is attributable to a reduction in the volume of goods sold
5	Gross profit from sales and service provision	604.442.752	1.091.429.744	-486.986.992	55%	The decrease is attributable to a reduction in the volume of goods sold

No.	Indicator	Year		Comparison		Reasons
		Quarter 2 of 2026	Quarter 2 of 2025	Difference	%	
6	Financial income	109.232.464	541.390	108.691.074	20176%	The increase is attributable to higher interest income from bank deposits
7	Financial expenses		7.018.718	-7.018.718	0%	The decrease was due to the absence of bank borrowings
8	Selling expenses	124.292.194	415.239.062	-290.946.868	30%	The decrease was due to a reduction in labor costs and purchased services expenses.
9	Administrative expenses	544.977.723	645.220.809	-100.243.086	84%	The increase was due to higher labor costs.
10	Net profit from business operations	44.405.299	24.492.545	19.912.754	181%	The increase was due to the aforementioned reasons
11	Other income	0	0	0	0%	No occurrence was noted
12	Other expenses	3.000.761	146.867	2.853.894	2043%	The increase was due to late tax payment charges incurred during the period.
13	Other profit	-3.000.761	-146.867	-2.853.894	2043%	The decrease was due to the aforementioned reasons
14	Total accounting profit before tax	41.404.538	24.345.678	17.058.860	170%	The decrease is attributable to the aforementioned reasons
15	Current corporate income tax expenses	8.280.908	7.299.465	981.442	113%	The increase was due to higher accounting profit before tax.
16	Net profit after corporate income tax	33.123.630	17.046.213	16.077.418	194%	The decrease is attributable to the aforementioned reasons

The above are the main reasons leading to the fluctuation in net profit after corporate income tax as reported in the Q2/2026 income statement compared to the same period in 2025. Our company would like to provide this explanation to the State Securities Commission of Vietnam and the Hanoi Stock Exchange.
Sincerely!

Recipient:
- *As above*
- *To be kept at the office*

Chairman of the Board of Directors

M.S.D.N: 0107266056 - C.T.C.P
CÔNG TY CỔ PHẦN CENCON VIỆT NAM
TP. LÀO CAI - T. LÀO CAI

Tran Manh Son