

No.: 32/2026/CV-ATS

Ho Chi Minh City, 19th October, 2026

V/v: Explanation of profit difference
compared to the same period last year

**To: - State Securities Commission;
- Hanoi Stock Exchange.**

Organization name: **ATS INVESTMENT GROUP JOINT STOCK COMPANY**

Stock code: **ATS**

Address: No. 11.24, 11th floor, Golden King building, No. 15 Nguyen Luong Bang, Tan My Ward, Ho Chi Minh City, Vietnam.

Contact phone: 0919012659

E-mail: quanhecodong.ats@gmail.com

Pursuant to Circular No. 96/2020/TT-BTC, the Company must explain the Financial Statement in case “Profit after corporate income tax in the Business Results Report of the disclosure period changes by 10% or more compared to the report of the same period last year”. ATS Investment Group Joint Stock Company explains as follows:

According to the financial statements for the second quarter of 2026 of ATS Investment Group Joint Stock Company, the profit after tax reached VND 47,744,851, representing a decrease of 63.7% compared to the second quarter of 2025.

Reason: In the third quarter of 2026, the Company recognized other expenses amounting to VND 173,021,593 arising from the administrative penalty for tax violations imposed under Decision No. 5085/QĐ-XPHC dated September 28th, 2026.

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

Sincerely.

Recipients:

- As above;
- Save documents

**ATS INVESTMENT GROUP JSC
CHAIRMAN OF THE BOARD OF DIRECTORS**



TRAN PHUC THIEN AN