

VIET NAM MARINETIME CORPORATION  
CAI LAN PORT INVESTMENT JOINT STOCK  
COMPANY

No: 61/2025/CV-CPI

Re: Explanation of Changes in Net Profit After Tax  
(NPAT) in the 2024 Financial Statements Before and  
After Audit

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Quang Ninh, 21 April 2025

**To: - State Securities Commission of Vietnam  
- Hanoi Stock Exchange**

1. Organization name: **Cai Lan Port Investment Joint Stock Company**
2. Stock code: **CPI**
3. Address: Room 34, Block LK2, Room 34, Block LK2, Cai Lan Port Logistics Service Area, Bai Chay Ward, Ha Long City, Quang Ninh Province
4. Contact phone: 0203 3512 868
5. Information Disclosure Officer: Vu Thi An - Position: Deputy Financial & Accounting Department
6. Contents of the Information Disclosure:
  - Profit after corporate income tax in the Business Performance Report of the reporting period changes by 10% or more compared to the same period of the previous year
  - Profit after corporate income tax in the reporting period changes from Loss to Profit.

Target	2024 (Audited)	2024 (Pre-Audit)	Variance
Net Profit After Tax (NPAT)	1.990.858.716	(1.684.459.996)	3.675.318.712
Net Profit After Tax (NPAT)	1.990.858.716	(1.684.459.996)	changes from Loss to Profit

**Main Reasons:**

The variance of VND 3,675 million in net profit after tax (NPAT) in the 2024 financial statements of the company is primarily attributable to the following factors:

- Increase in business revenue compared to 2023: 6,211 million VND
- Increase in cost of service sold (COSS) for services compared to 2023: 4,387 million VND
- Decrease general and administrative expenses (G&A Expenses) compared to the same period last year: 1.640 million VND due to salary expenses and other costs decreased as the unit implemented cost-cutting measures.

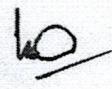

7. The full financial statements are available on the company's website: [www.cailanportinvest.com.vn](http://www.cailanportinvest.com.vn)

The company hereby certifies that the disclosed information is accurate and undertakes full responsibility for the published content.

Sincerely,

**Recipients:**

As stated above;  
Accounting & Finance Department,  
Office Archives

GENERAL DIRECTOR   
  
ĐOÀN NGỌC TÚ