ATS INVESTMENT GROUP JOINT STOCK COMPANY	SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom – Happiness
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No.:21/2026/CV-ATS	*Ho Chi Minh City, 12th August, 2026*

V/v: Explanation of the year-on-year variance in profit in the 2026 interim financial statements

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 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 reviewed semi-annual financial statements for 2026 and 2025 of ATS Investment Group Joint Stock Company, the profit after tax for the first half of 2026 was VND 296,191,857, compared to VND 242,786,410 for the first half of 2025. Accordingly, the profit after tax for the first half of 2026 increased by 21.9% compared to the same period in 2025.

Reason: Semi-annual revenue increased due to higher service fees, resulting in an increase in profit after tax.

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** M.S.D.N: 0100830798 CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ ATS THÀNH PHỐ HỒ CHÍ MINH **TRAN PHUC THIEN AN**

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ ATS

Digitally signed by CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ ATS
DN: C=VN, S=TP Hồ Chí Minh, O=CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ ATS, CN=CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ ATS, OID.0.9.2342.19200300.100.1.1=MST:0100830798
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