

**CII Infrastructure Investment Joint  
Stock Company**

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

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*Ho Chi Minh city, January 21, 2025.*

*"Subject: Explanation of the financial statement differences between the consolidated financial report for Q4/2024 and the cumulative 2024 compared to the same period last year"*

**To:** - State Securities Commission of Vietnam;  
- Ho Chi Minh Stock Exchange.

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CII Infrastructure Investment Joint Stock Company (CII B&R) provides an explanation for the differences in business performance in the Consolidated Financial Statements for Q4/2024 and the cumulative 2024 compared to the same period last year as follows:

The net profit after tax in Q4/2024 and the cumulative 2024 in the consolidated financial report decreased by 72% and 15%, respectively, compared to the same period last year, primarily due to the following reasons:

- Financial revenue in Q4/2024 decreased by 64% compared to Q4/2023. The reason for this is that in Q4/2023, financial revenue saw a sudden increase from the fair value reassessment of the investment when the company gained control over Trung Luong - My Thuan.
- Financial expenses increased mainly due to the Trung Luong - My Thuan project (Trung Luong - My Thuan BOT Joint Stock Company became a subsidiary of the company starting from Q4/2023).

Our company commits that the above explanation accurately reflects the actual business operations of the company. We respectfully submit this information for the attention of the relevant authorities and shareholders.

Regards!

**Recipient.**

- As above;
- Archived: F&AD

