

**BEN TRE WATER SUPPLY AND
SEWERAGE JOINT STOCK COMPANY**

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

No.: 204/CTN

Vinh Long, March 28, 2026

Re: Explanation of the difference in profit after
corporate income tax for 2025 of 5% or
more before and after audit.

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

1. Company name: BEN TRE WATER SUPPLY AND SEWERAGE JOINT STOCK COMPANY.
2. Stock code: NBT
3. Address: 103 Nguyen Hue Street, An Hoi Ward, Vinh Long Province.
4. Telephone: 0275.3825727 Fax: 0275.3827781
5. Person in charge of information disclosure: Tran Hung
6. Content of information disclosure:

Pursuant to the Independent Auditor's Report on the Financial Statements for 2025 dated March 27, 2026 issued by VIETVALUES Auditing and Consulting Co., Ltd., Ben Tre Water Supply and Sewerage Joint Stock Company hereby provides an explanation for the difference of 5% or more in profit after corporate income tax for 2025 between before audit and after audit as follows:

_ Profit after tax according to the Financial Statements before audit for 2025: VND 57,004,961,199
_ Profit after tax according to the audited Financial Statements for 2025: VND 54,020,363,371
_ Decrease: VND 2,984,597,828

*** Reason for the difference:**

As Ben Tre Water Supply and Sewerage Joint Stock Company is a state-owned enterprise with 64% of charter capital held by the State, the annual salary fund for management and employees must be subject to approval by the State capital representative agency and relevant authorities. In the 2025 financial statements before audit, the Company only made a provisional accrual based on the approved planned salary fund. Upon the audit of the financial statements, the actual salary fund for 2025 was finalized; accordingly, the Company recorded an additional amount in the financial statements, resulting in an increase in expenses of approximately VND 2.9 billion. This is the main reason for the difference of 5% or more in profit after corporate income tax for 2025 between before audit and after audit.

This information has been disclosed on the Company's website: www.capnuocbentre.vn on 28 March 2026.

We hereby certify that the above disclosed information is true and accurate and take full responsibility before the law for the content of the disclosed information.

**Person in charge of information
disclosure**

Recipients:

- As stated above;
- Board of Management;
- Archive: Accounting Department,
Administration Department.



Trần Hùng