

Ref.: 1131/POS-FA

Ho Chi Minh City, July 18<sup>th</sup> 2025

Re: Explanation the difference in profit after corporate income tax (Q2 2025 financial statements).

To: - The State Securities Commission  
- Hanoi Stock Exchange

Referring to Article 14 of Circular No. 96/2020/TT-BTC issued by Ministry of Finance on 16/11/2020 guiding information on the stock market;

PTSC Offshore Services Joint Stock Company (stock code: POS) would like to explain the difference in Profit after corporate income tax of 10% or more compared to the same period last year as follows:

Unit: VND

No	Item	Q2 2025	Q2 2024	Difference	
				Amount (+/-)	Rate %
1	Profit after corporate income tax	19.097.015.657	22.551.999.282	-3.454.983.625	-15,32%

POS's profit corporate income tax in the first quarter of 2025 decreased compared to the same period in 2024, due to:

- Decreased revenue from sales and services rendered.
- Reduced other income due to a lower reversal of warranty provision compared to the same period last year.

POS Company respectfully provides this information.

**Recipient:**

- As above;
- BOD, BOS;
- Website: [www.pos.ptsc.com.vn](http://www.pos.ptsc.com.vn);
- Save: office, Secretary BOD, ĐTT (02).

**Legal Representative****Managing Director**  
**Vu Dinh Cao Son**