

**PICOMAT PLASTIC
JOINT STOCK COMPANY**

No: 35/2025/CV-PICOMAT

*(Re: Explanation for Profit After Corporate
Income Tax in Income Statement in the reviewed
separate financial statements and reviewed
consolidated financial statements for 2025,
which exceeded 10% compared to the separate
financial statements for 2024)*

THE SOCIALIST REPUBLIC OF VIETNAM
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Ha Noi, August 12th, 2025

To:

- **STATE SECURITIES COMMISSION OF VIET NAM**
- **HA NOI STOCK EXCHANGE**

Company Name: Picomat Plastic Joint Stock Company

Business Registration Certificate: 0104518043

Head Office Address: Cau Lieu Village, Tay Phuong Ward, Thach That District, Ha Noi

To supplement the explanatory information in accordance with Article 14 of Circular 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information in the securities market, Picomat Plastic Joint Stock Company (stock symbol: PCH) provides an explanation of certain items regarding the Profit After Corporate Income Tax indicator, which has fluctuated by more than 10% in the separate financial statements and consolidated financial statements of the Company as follows:

I. According to the reviewed separate financial statements for the six months of 2025
Profit after corporate income tax for the first six months of 2025 increased compared to the same period in 2024, as detailed below:

Unit: billion VND

Indicator	The first six months of 2025	The first six months of 2024	Difference	Percentage (%)
Profit after corporate income tax	14.34	12.27	2.07	16.9%

The reason for this growth is as follows:

Financial income for the first six months of 2025 increased to VND 13.48 billion, up VND 4.8 billion compared to the same period in 2024 (VND 8.68 billion). Of this amount, dividends received from the subsidiary, Hai Dang Materials Joint Stock Company, totaled VND 11.4 billion, an increase of VND 3.04 billion compared to the dividends of VND 8.36 billion received in the same period last year.



2025

Profit after corporate income tax for the first six months of 2025 increased compared to the same period in 2024, as detailed below:

Indicator	The first six months of 2025	The first six months of 2024	Difference	Percentage (%)
Profit after corporate income tax	5.2	4.2	1.04	24.8%

The reason for this growth is as follows:

Net profit from operating activities in the first half of 2025 reached VND 7.1 billion, representing an increase of VND 1.4 billion compared to VND 5.7 billion recorded in the same period of 2024. Meanwhile, financial income for the first half of 2025 rose to VND 2.15 billion, up VND 1.28 billion from VND 0.87 billion in the corresponding period of the previous year.

The above is the explanation from Picomat Plastic Joint Stock Company regarding the fluctuations in profit after corporate income tax in the separate financial statements for 2024 compared to 2023. The Company would like to explain for institution.

Picomat Plastic Joint Stock Company sincerely thanks you!

PICOMAT PLASTIC JOINT STOCK COMPANY

Recipients:

- *As above;*
- *Archived*

GENERAL DIRECTOR



TỔNG GIÁM ĐỐC
Đào Thị Kim Oanh

