

**PHUONG DONG PETROLEUM
TOURISM JOINT STOCK
COMPANY**

No: 1468 /PTC-TCKT

Re: Explanatory Statement on Issues After
the Reviewed Semi-Annual Financial
Statements 2025

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Vinh City, August 14, 2025

**To: State Securities Commission of Vietnam
Hanoi Stock Exchange**

Regarding several issues after the reviewed financial statements for the first six months of 2025, Phuong Dong Petroleum Tourism Joint Stock Company provides the following explanations

1. Difference of over 10% in profit after corporate income tax in the income statement for the first six months of 2025 compared to the same period in 2024

In the first six months of 2025, economic and market conditions experienced many difficulties and fluctuations, causing the Company's revenue from sales and service provision to decrease by VND 2,818,388,191 (down 10.94%) compared to the same period last year. Although revenue declined, fixed costs remained unchanged, resulting in a 33.23% decrease in profit after tax in the income statement for the first six months of 2025 compared to the same period in 2024.

2. The difference of over 5% between the profit after tax in the Company's self-prepared financial statements for the first six months of 2025 and the reviewed financial statements for the same period prepared by the audit firm is due to.

The accounting department omitted the item of current corporate income tax expense in the income statement. As a result, the self-prepared financial statements for the first six months of 2025 differed from the reviewed financial statements prepared by the audit firm.

Phuong Dong Petroleum Tourism Joint Stock Company submits this explanation to the State Securities Commission of Vietnam, the Hanoi Stock Exchange, and the company's shareholders for their information.

Sincerely,

Recipients:

- As above;
- PTC website (for disclosure);
- Filed: VT, TCKT.



Thái Hồng Nhã