

Ref.: 1299/POS-FA

Ho Chi Minh City, August 14th 2025

Re: Explanation the difference in profit after corporate income tax (Financial Statements for the first half of 2025).

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	The first half of 2025	The first half of 2024	Difference	
				Amount (+/-)	Rate %
1	Profit after corporate income tax	37.316.909.706	53.345.981.705	-16.029.071.999	-30,05%

POS Company's profit after tax for the first half 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;
- Save: office, Secretary BOD, ĐTT (02).

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