

**POWER INVESTMENT – TRADE -
SERVICE JOINT STOCK COMPANY**

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

No: **34** /EIN-KT

*Regarding the explanation of the changes in
business results for Q4/2025 compared to the
audited financial statements for 2025*

HCM City, Date 31 Month 3 Year 2026

**To: - State Securities Commission;
- Hanoi Stock Exchange**

- Company name: Power Investment – Trade - Service Joint Stock Company
- Stock Code: EIN
- Head office address: No. 4, Nguyen Sieu Street, Saigon Ward, Ho Chi Minh City

Based on Article 14, Clause 4, Section of Circular 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance "Guidelines on information disclosure in the securities market" Power Investment – Trade - Service Joint Stock Company would like to clarify the following issues:

1. Explain the reasons why the after-tax profit in the audited Statement of Income for 2025 changed by 10% or more compared to the same period in 2024:

No	Content	Audit 2025	Audit 2024	Difference
		(1)	(2)	(3=2-1)
1.	Net profit after tax on the parent company's financial statements	(114.585.170.136)	(32.168.617.275)	(82.416.552.861)
2.	Net profit after tax on the Consolidated Financial Statements	(124.508.899.418)	(31.935.934.220)	(92.572.965.198)

- Separate financial statements:

Revenue in 2025 decreased compared to 2024, and the company also made provisions for doubtful receivables, investments, and accrued interest expenses, resulting in a loss of VND 114.6 billion in this period, a difference of VND 82.4 billion compared to the same period last year.

- Consolidated financial statements:

Regarding the consolidated financial statements, revenue in 2025 also decreased compared to 2024. Furthermore, the company made provisions for doubtful receivables, investment provisions, and accrued interest expenses, resulting in a loss of VND 124.5 billion this period, a difference of VND 92.5 billion compared to the same period last year.



2. Explain the reasons for the difference of 5% or more in after-tax profit before and after the audit for the reporting period.

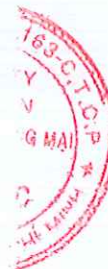
No	Content	Audit 2025	Cumulative figures up to Q4 2025	Difference
		(1)	(2)	(3=2-1)
1.	Net profit after tax on the parent company's financial statements.	(114.585.170.136)	(133.069.093.726)	18.483.923.590
2.	Net profit after tax on the Consolidated Financial Statements	(124.508.899.418)	(133.272.651.993)	8.763.752.575

Main reasons:

The difference of over 5% in after-tax profit reported in the audited financial statements for 2025 (separate and consolidated) compared to the after-tax profit reported in Q4.2025 (separate and consolidated) is due to the auditor's adjustment of provisions for doubtful receivables and investments as per regulations.

Power Investment – Trade - Service Joint Stock Company respectfully announces:

LEGAL REPRESENTATIVE



Recipients:

- As above
- File at Office and Accounting Department

Hoang Huy Hung