



Number: 2326/VP-CV-GĐ

Hai Phong, July 20, 2026

Re: *Explanation of the difference in profit and loss
on the financial statements for the 2nd quarter of
2026*

To:

- **The State Securities Commission;**
- **Hanoi Stock Exchange.**

Pursuant to Circular No. 96/2020/TT-BTC on the disclosure of information on the stock market, VP Petrochemical Transport Joint Stock Company would like to explain the difference in profit and loss on the Company's financial statements for the accounting period ending 30/06/2026 as follows:

In the Financial Statements for the accounting period ending 30/06/2026 of VP Petrochemical Transport Joint Stock Company, the Business Results Statement shows:

- Profit after tax Q2 of 2026 : (26,579,414) VND;
- Profit after tax Q2 of 2025 : (10,929,259,820) VND;

The basic reasons for the difference in EBIT in Quarter 2 of 2026 compared to the same period in 2025 are as follows: The sales and service revenue target in Quarter 2 of 2026 decreased by VND 11.03 billion over the same period last year, but due to strong exchange rate fluctuations, causing financial expenses to decrease by VND 6,228 billion, and at the same time, revenue from financial activities in Quarter 2 of 2026 decreased compared to the same period last year by VND 180.7 million, leading to a difference in profit after tax in Quarter 2 of 2026 of VND 10.9 billion compared to the same period in 2025.

The above is an explanation of the reason why the profit after tax in the 2nd quarter of 2026 is over 10% compared to the profit in 2025. That is also the cause of the loss in this period's financial statements of VP Petrochemical Transport Joint Stock Company.

Best regards.

Recipients:

- As above;
- Save Archives.

VP PETROCHEMICAL TRANSPORT JSC

DO MINH HONG
DIRECTOR