

No: 1667/POS-FA

Ho Chi Minh City, July 20 , 2026

Re: Explanation the difference in profit after corporate income tax (Q2 2026 financial statements).

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	Q2/2026	Q2/2025	Difference	
				Amount (+/-)	Rate %
1	Profit after corporate income tax	43,957,770,358	19,097,015,657	24,860,754,701	130.18%

The after-tax profit of POS Company for the second quarter of 2026 increased compared to the same period in 2025, due to:

- Revenue from the sale of goods and rendering of services increased. Concurrently, the Company enhanced its self-performance rate, optimized production costs, and reduced outsourcing expenses, resulting in revenue growth outpacing the increase in cost of goods sold, thereby driving up profit after tax 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