

No: 1822A/POS-FA

Ho Chi Minh City, August 06, 2026

Re: Explanation the difference in profit after corporate  
income tax (financial statements for 6 months of 2026)

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                                    | 6 months of<br>2026 | 6 months of<br>2025 | Difference     |        |
|----|-----------------------------------------|---------------------|---------------------|----------------|--------|
|    |                                         |                     |                     | Amount (+/-)   | Rate % |
| 1  | Profit after<br>corporate<br>income tax | 62,864,341,981      | 37,316,909,706      | 25,547,432,275 | 68.46% |

The after-tax profit of POS Company for the first six months of 2026 increased compared to the same period in 2025 due to the following reasons:

- Revenue from sales of goods and provision of services increased; concurrently, cost of goods sold decreased as the Company invested in equipment, enhanced self-execution capacity and management capability, thereby reducing outsourcing costs.
- Selling expenses decreased because the Company reversed the warranty provision for completed construction projects in accordance with regulations.

POS Company respectfully announces.

**Recipient:**

- As above;
- BOD, BOS;
- Website: [www.pos.ptsc.com.vn](http://www.pos.ptsc.com.vn);
- Save: office, Secretary BOD, ĐTT (02).

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