



No. 2526/VP-CV-GĐ

Re: *Explanation of the difference in profit and loss
on the review report for the first 6 months of 2026*

Hai Phong, August 12, 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 ended 30/06/2026 of VP Petrochemical Transport Joint Stock Company audited by An Viet Auditing Co., Ltd., the Business Results Statement shows:

- | | | |
|---|---|-----------------------|
| - Profit after tax for 6 months of 2025 | : | (17,310,435,995) VND; |
| - Profit after tax for 6 months of 2026 | : | 5,776,757,021 VND; |

The basic reasons for the difference in profit in the first 6 months of 2026 are VND 23,087 billion compared to the same period in 2025 as follows: Sales and service revenue in the first 6 months of 2026 decreased by VND 1,336 billion over the same period last year, cost of goods sold decreased by VND 13,502 billion, financial expenses decreased by VND 8.97 billion, and revenue from financial activities in the first 6 months of 2026 increased by VND 1,167 billion (mainly due to exchange rate fluctuations), leading to a difference of VND 23,087 billion in profit after tax in the first 6 months of 2026 compared to the same period in 2025.

The above is an explanation of the reason why the profit after tax in the first 6 months of 2026 is a difference of over 10% compared to the profit after tax in 2025. That is also the reason for the profit in this period's financial statements of VP Petrochemical Transport Joint Stock Company.

Best regards.

Recipients:

- As above;
- Archives.

VP PETROCHEMICAL TRANSPORT JSC



DO MINH HONG
DIRECTOR