

No: 2428/POS-FA

Ho Chi Minh City, October 20, 2026

Re: Explanation the difference in profit after corporate income tax (financial statements Quarter 3 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 (POS 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	Q3 2026	Q3 2025	Difference	
				Amount (+/-)	Rate %
1	Profit after corporate income tax	56,510,219,474	23,272,404,171	33,237,815,303	142.82%

The net profit after corporate income tax of POS Company for the third quarter of 2026 increased compared to the same period in 2025 due to the following reasons:

- Revenues from sales of goods and rendering of services increased as the Company concurrently executed multiple projects during the quarter.
- The Company reversed provisions for doubtful debts relating to receivables collected from customers.

POS Company respectfully announces.

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