

VIETNAM NATIONAL INDUSTRY -
ENERGY GROUP
**PETROVIETNAM ENGINEERING
CONSULTANCY JSC**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 228.../TKDK-TCKT

Ho Chi Minh City, Oct 26th 2026

Re: Explanation Regarding the Separate
Financial Statements for Q3 2026

To: - The State Securities Commission of Vietnam
- The Hanoi Stock Exchange

According to Circular No. 96/2020/TT-BTC dated November 16, 2020;

Petrovietnam Engineering Consultancy Joint Stock Company would like to explain the indicator: Net profit after corporate income tax for Q3/2026 compared to the same period in Q3/2025, as follows:

No.	Item	Quarter 3/2026 (VND)	Quarter 3/2025 (VND)	Difference	
				Amount (VND)	Rate (%)
1	Net profit after tax	954.565.269	733.958.498	220.606.771	30,1%

The Separate financial report for the third quarter of 2026 shows a net profit after tax of VND 954,5 million, an increase of VND 220,6 million, equivalent to 30,1% compared to the same period last year.

Causes: Revenue from sales and services in Q3/2026 decreased by 9,3%, equivalent to VND 2.556 million, driving gross profit from sales and services down by VND 2.822 million, equivalent to 27%, compared to Q3/2025. Financial expenses decreased by VND 3.411 million, equivalent to 94,8%, due to a reduction in interest expenses as the company partially repaid its principal debt compared to the same period last year. Administrative expenses decreased by VND 154 million, equivalent to 2,6% compared to the same period of the previous quarter. Consequently, net profit from business activities increased by VND 697 million. However, other income in this period dropped by VND 236 million compared to the previous period because the company liquidated fixed assets in Q2/2025. As a result, other profit decreased by VND 163 million, leading to an increase of VND 533 million in profit before tax. Meanwhile, corporate income tax expense in this period was VND 313 million higher than that of the previous period, resulting in an increase of VND 220 million in profit after tax compared to the previous period.

Recipients:

- As above;
- Office Administration, Finance & Accounting.

**PERSON RESPONSIBLE FOR
INFORMATION DISCLOSURE
GENERAL DIRECTOR**



NGO NGOC THUONG