



PETROVIETNAM TECHNICAL
SERVICES CORPORATION

Sao Mai - Ben Dinh Petroleum
Investment Joint Stock
Company

THE SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

No: ~~857~~/SMBĐ - CBT

Vung Tau City, Aug 19, 2025

Ref: *Explanation of the auditor's exception
opinion in the audited interim financial
statements 2025.*

To: - The State Securities Commission
- Hanoi Stock Exchange
- Dear Shareholders of the Company

Pursuant to Circular 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market.

Sao Mai - Ben Dinh Petroleum Investment Joint Stock Company (SMBĐ), stock code PSB, would like to explain the auditor's exception opinion as follows: SMBĐ Company is still carrying out the procedures for adjusting the project, applying the provisions of the Law so that the Sao Mai - Ben Dinh port project is regulated as a special preferential investment project according to the provisions of Decree 118 (replaced by Decree No. 31/2021/ND-CP dated March 26, 2021).

Above is the explanation of Sao Mai - Ben Dinh Petroleum Investment Joint Stock Company about the auditor's exception opinion. We would like to report to your agency for clarification.

Best regards./.

Recipient:

- As above;
- Chairman of the Management (for report);
- Board of Supervisors (for report);
- Board of Directors;
- Website Admin Board (to implement);
- Save.



Legal Representative
Director

NGUYỄN THANH HẢI