

No: 0137 /POS-FA

Ho Chi Minh City, January , 2026

Re: Explanation the difference in profit after corporate income tax (Q4 2025 financial statements).

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 | Q4 2025 | Q4 2024 | Difference | |
|----|-----------------------------------|----------------|----------------|----------------|---------|
| | | | | Amount (+/-) | Rate % |
| 1 | Profit after corporate income tax | 42.896.318.280 | 18.281.907.452 | 24.614.410.828 | 134,64% |

The after-tax profit of POS Company for the four quarter of 2025 increased compared to the same period in 2024, due to:

- Revenue from sales and rendering of services increased; while cost of goods sold decreased as the Company invested in equipment, enhanced self-performance value and management capacity, and reduced outsourcing costs.
- Other profit increased due to the reversal of warranty provisions for completed construction works in accordance with regulations.

POS Company respectfully provides this information.

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