

No.: **449/XDDKPY-TCKT**
Re: Information Disclosure
Audited Financial Statements for the Year 2025

Dak Lak, February 13, 2026

PERIODIC FINANCIAL STATEMENTS DISCLOSURE

To: Hanoi Stock Exchange

Pursuant to Clauses 3 and 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, the Joint Stock Company hereby discloses its Audited Financial Statements for the Year 2025 to the Hanoi Stock Exchange as follows:

- Stock Code: PPY
- Địa chỉ: 157–159 Hung Vuong Street, Tuy Hoa Ward, Dak Lak Province, Vietnam
- Tel: 0257.3828643 – 0257.3824216
- Email: pvoilphuyen@phuyen.pvoil.vn
- Website: <http://www.pvoilphuyen.com.vn>

1. Content of information disclosure:

- Audited Financial Statements for the Year 2025:

☒ Separate Financial Statements (The listed company does not have subsidiaries and the parent accounting entity has no subordinate units);

☐ Consolidated Financial Statements (The listed company has subsidiaries);

☐ Combined Financial Statements (The listed company has subordinate accounting units with independent accounting systems);

- Circumstances requiring explanation:

+ The auditing firm expressed a qualified opinion (other than an unqualified opinion) on the Audited Financial Statements for the Year 2025:

☐ Yes

☒ No

+ The profit after corporate income tax in the Financial Statements for the Year 2025 shows a discrepancy of 5% or more before and after the review, or a change from loss to profit or vice versa:

☐ Yes ☒ No

+ Profit after corporate income tax in the Audited Financial Statements for the Year 2025 changes by 10% or more compared to the same period of the previous year:

☒ Yes ☐ No

Explanation document in case of "Yes":

☒ Yes ☐ No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period last year to a loss in this period or vice versa:

☐ Yes ☒ No

This information has been published on the company's website on: 13/02/2026 at the link <http://www.pvoilphuyen.com.vn>.

2. Report on Transactions with a Value of 35% or More of Total Assets in 2025:

The Company did not incur any transactions with a value of 35% or more of total assets during the year 2025.

We hereby certify that the information disclosed above is truthful and we take full legal responsibility for the content of the disclosed information.

Attached Documents:

- Audited Financial Statements for the Year 2025.
- Explanatory Statement on the Fluctuation of Profit After Corporate Income Tax in the Audited Financial Statements for the Year 2025.

Recipients:

- As above;
- BoM;
- Archived the Finance - Accounting Department; Administrative Office.

DIRECTOR



Ngo Van Nhiem