

PETROVIETNAM GAS CORPORATION - JSC
**PETROVIETNAM COATING
JOINT STOCK COMPANY**

No: 512/BODK-TCKT

Sub: Explanation of profit after CIT in
Reviewed Interim Financial Report for the
6-month period ended 30 June 2026.

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Phu My, 12th August, 2026

To: Hanoi Stock Exchange

Regarding to Point c, Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16th, 2020, issued by the Ministry of Finance, "Guidelines on Information Disclosure in the Securities Market."

In the reviewed and audited interim Financial Statements for the first six months of 2026, the profit after tax was recorded at VND 51.94 billion. This figure reflects an increase in profit compared to the profit after tax disclosed in the Company's self-prepared Q2 2026 Financial Statements.

The increase in profit is due to the auditor's adjustments to certain Financial Statement items for the first six months of 2026, specifically as follows:

- | | |
|--|---------------------|
| 1. Profit after tax before audit: | VND 49.939.920.938 |
| 2. Adjustment to cost of goods sold: | VND (3.527.802.649) |
| 3. Adjustment for current corporate income tax: | VND 1.325.995.141 |
| 4. Adjustment for deferred corporate income tax: | VND (199.054.600) |
| 5. Profit after tax as per audited financial statements: | VND 51.942.673.846 |

The above is the explanation from PVCoating regarding the difference in profit after tax between the reviewed and audited interim financial statements for the first six months of 2026. The Company respectfully submits this report for your acknowledgement.

Sincerely./.

Recipients:

- As above.
- Board of Directors (for reporting);
- Supervisory Board (for information);
- Archives: Office, Finance and Accounting Dep.



On behalf of PVCoating

Bui Tuong Dinh
DIRECTOR