

Ref.: 0548 /POS-FA

Vung Tau City, 17<sup>th</sup> April 2025

Re: Explanation the difference in profit after corporate income tax (Q1 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	Q1 2025	Q1 2024	Difference	
				Amount (+/-)	Rate %
1	Profit after corporate income tax	18.219.894.049	30.793.982.423	-12.574.088.374	-40,83%

POS's profit corporate income tax in the first quarter of 2025 decreased compared to the same period in 2024, due to:

- Decrease in revenue from sales and service provision.
- Decrease in financial profit due to reduced exchange rate differences.

Sincerely.

**Recipient:**

- HNX, SSC;
- Save: FA, HR (02).

**Attachments:**

- Financial statements first quarter of 2024

**Managing Director****Vu Dinh Cao Son**