

*Re: Explanation of the variance in profit
before and after Review of Interim
Financial Statements*

Tp. Ho Chi Minh, August 17., 2026

To:

- **State Securities Commission of Vietnam**
- **Hanoi Stock Exchange**
- **The Company's Shareholders**

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market;

Pursuant to Circular No.68/2024/TT-BTC dated September 18, 2024 of the Ministry of Finance stipulating the implementation of periodic information disclosure obligations in English for large-scale public companies;

PSTC Sao Mai Technical Port JSC (PTSC Sao Mai), stock code PSB, would like to provide the explanation for the variance of 5% or more in profit before and after Review of Interim Financial Statements, as follows:

The increase in late payment charges for land rental fees regconized in the Review Interim Financial Statements results in a decrease in Profit After Tax (PAT)

The above constitutes PTSC Sao Mai's explanation of the factors affecting the variance in profit before and after Review of Interim Financial Statements.

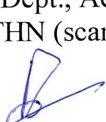
We hereby report the above for your information.

Respectfully yours.

Legal Representative of the Company
DIRECTOR

Recipients:

- As above;
- BOD; BOS;BOM;
- Website Editorial Board;
- Ad & HR Dept., Accouting Dept
- Filing; VTHN (scan).



Nguyễn Thanh Hải