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Independence - Freedom - Happiness

No. 36/PT-2025

Re: Explanation for post-tax Profit

In the reviewed semi-annual financial statements of 2025, which changed by 10% or more compared to the reviewed semi-annual financial statements of 2024

Ho Chi Minh City, August 28, 2025

To: - State Securities Commission
- Hanoi Stock Exchange

Organization name:**PHUC THINH DESIGN CONSTRUCTION TRADING CORPORATION****Stock code:****PTD****Address:**

361 Le Trong Tan Street, Son Ky Ward, Tan Phu District, Ho Chi Minh City

Tax code:

0302365984

Representative:

Mr. Tran Minh Truc

Position: General Director

Pursuant to Circular No. 96/2020/TT-BTC effective from January 1, 2021, issued by the Ministry of Finance regarding the disclosure of periodic information by listed organizations, which requires an Explanation for post-tax Profit

In the reviewed semi-annual financial statements of 2025, which changed by 10% or more compared to the reviewed semi-annual financial statements of 2024

Phuc Thinh Design Construction Trading Corporation Explanation for post-tax Profit

In the reviewed semi-annual financial statements of 2025, which changed by 10% or more compared to the reviewed semi-annual financial statements of 2024

Unit: VND

ITEMS		Code	PARENT COMPANY			
			ANNUAL			Percentage (%)
			Current Year	Previous Year	Increase/Decrease	
1	2	3	4	5=3-4		
1. Revenue from sales and services rendered	01	85.225.559.564	118.118.443.629	(32.892.884.065)		
2. Revenue deduction	02					
3. Net Revenue from sales and services rendered	10	85.225.559.564	118.118.443.629	(32.892.884.065)		
(10 = 01 - 02)						
4. Cost of Goods Sold	11	67.407.312.943	96.156.895.154	(28.749.582.211)		
5. Gross Profit from sales and services rendered	20	17.818.246.621	21.961.548.475	(4.143.301.854)		-19%
(20 = 10 - 11)						
6. Financial Income	21	98.714.170	546.321.531	(447.607.361)		
7. Financial expenses	22	3.772.293.572	4.943.933.171	(1.171.639.599)		
- Including: Interest Expenses	23	3.622.808.519	4.668.851.770	(1.046.043.251)		
8. Selling Expenses	25	1.322.190.000	1.850.093.400	(527.903.400)		
9. General administration Expenses	26	13.000.412.262	22.523.798.356	(9.523.386.094)		
10. Net profit from operating activities	30	(177.935.043)	(6.809.954.921)	6.632.019.878		-97%
(30 = 20 + (21-22) - (25+26))						
11. Other Income	31	1.509.183.681	1.835.336.019	(326.152.338)		
12. Other expenses	32	1.193.308.306	134.701.378	1.058.606.928		
13. Other Profit (40 = 31 - 32)	40	315.875.375	1.700.634.641	(1.384.759.266)		81%
14. Total net profit before tax (50 = 30 + 40)	50	137.940.332	(5.109.320.280)	5.247.260.612		-103%
15. Current corporate income tax expenses	51			-		
16. Deferred corporate income tax expenses	52			-		
17. Profit after enterprise income tax	60	137.940.332	(5.109.320.280)	5.247.260.612		-103%
(60 = 50 - 51 - 52)						
18. Basic and diluted Earnings Per Share (*)	70					

SEPARATE FINANCIAL STATEMENTS

In 2024, the provision for doubtful debts related to the Khai Hoan International project amounted to VND 11.738.374.632.

In 2025, the provision for doubtful debts related to the Khai Hoan International project was VND 2.762.229.985.

=> This difference in provisions was the principal factor contributing to the material change in the Company's business results compared to the same period of the previous year.

CONSOLIDATED FINANCIAL STATEMENTS

Subsidiary: PHUC THINH (CAMBODIA) CORPORATION registered cessation of operations in November 2021, but no decision has been issued by the local tax authority.

Respectfully!

Recipients:

- As above;

- Archive: Accounting Department.

PHUC THINH DESIGN CONSTRUCTION TRADING CORPORATION

GENERAL DIRECTOR



TRAN MINH TRUC

