

**PICOMAT PLASTIC JOINT
STOCK COMPANY**

No: 26/2025/CV-PICOMAT

*(Re: Explanation for Profit After Corporate
Income Tax in Income Statement in the
separate financial statements and consolidated
financial statements for quarter II, 2025, which
exceeded 10% compared to quarter II, 2024)*

THE SOCIALIST REPUBLIC OF VIETNAM
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Ha Noi, July 29, 2025.

To:

- STATE SECURITIES COMMISSION OF VIET NAM**
- HA NOI STOCK EXCHANGE**

Company Name: Picomat Plastic Joint Stock Company

Business Registration Certificate: 0104518043

Head Office Address: Cau Lieu Village, Tay Phuong Ward, Ha Noi

To supplement the explanatory information in accordance with Article 14 of Circular 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information in the securities market, Picomat Plastic Joint Stock Company (stock symbol: PCH) provides an explanation of certain items regarding the Profit After Corporate Income Tax indicator, which has fluctuated by more than 10% in the separate financial statements and in the consolidated financial statements for quarter II, 2025 of the Company as follows:

In the separate financial statements for quarter II:

Unit: billion VND

Indicator	Quarter I, 2025	Quarter I, 2024	Difference	Percentage (%)
Profit after corporate income tax	13,122	2,985	10,137	339.6%

Profit after corporate income tax according to the separate financial statements for quarter II, 2025 increased by approximately VND 10.137 billion, equivalent to a growth of 339.6% compared to the same period in 2024. The main reason is that in quarter II, 2025, the Company recorded dividend income of VND 11.4 billion from its subsidiary – Hai Dang Materials Joint Stock Company, while no similar income was generated in quarter II, 2024.

Unit: billion VND

Indicator	Quarter I, 2025	Quarter I, 2024	Difference	Percentage (%)
Profit after corporate income tax	3.249	2.653	0.596	22.5%

Profit after corporate income tax in consolidated financial statements for quarter II, 2025 reached VND 3.249 billion, an increase of approximately VND 0.596 billion, equivalent to a 22.5% rise compared to quarter II, 2024 (which was VND 2.653 billion). This growth was mainly due to the fact that although gross profit in quarter II, 2025 (VND 7.2 billion) decreased by VND 0.21 billion compared to the same period in 2024 (VND 7.3 billion), total expenses in quarter II, 2025 decreased by approximately VND 0.78 billion compared to quarter II, 2024.

The explanation provided above outlines the fluctuations in profit after corporate income tax in the separate financial statements and the consolidated financial statements for Quarter II, 2025 compared to Quarter II, 2024. The Company is pleased to provide this clarification for institutional purposes.

Picomat Plastic Joint Stock Company sincerely thanks you!

PICOMAT PLASTIC JOINT STOCK COMPANY

Recipients:

- As above;
- Archived

GENERAL DIRECTOR



TỔNG GIÁM ĐỐC
Dào Thị Kim Oanh