PETRO TIMES JOINT STOCK COMPANY	**SOCIALIST REPUBLIC OF VIETNAM**
	Independence - Freedom - Happiness
No: 04/2026/PPT/TTr-HĐQT	*Hai Phong City, April 20, 2026*

SUBMISSION

Re: Approval of the Audited Financial Statements for 2025 and the selection of an auditing firm for 2026

To: The General Meeting of Shareholders

- *Pursuant to the Law on Enterprises No. 59/2020/QH14 passed by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020;*
- *Pursuant to the Law on Securities No. 54/2019/QH14 passed by the National Assembly of the Socialist Republic of Vietnam on November 26, 2019;*
- *Pursuant to the Charter of Petro Times Joint Stock Company.*

The Board of Directors of Petro Times Joint Stock Company hereby submits the following matters to the 2026 Annual General Meeting of Shareholders for discussion and approval:

1. Approval of the 2025 Audited Financial Statements by Nhan Tam Viet Auditing Co., Ltd., including:

- Report of the Board of Directors;
- Auditor's Report;
- Balance Sheet as of December 31, 2025;
- Income Statement for the year 2025;
- Cash Flow Statement for the year 2025;
- Notes to the Financial Statements for the year 2025.

(Details of the reports have been disclosed on the official website of Company).

2. Approval of the selection of the auditing firm for 2026

2.1. Several criteria for selecting an independent auditing firm:

- Being an auditing firm listed among the audit firms and auditors approved by the State Securities Commission for public interest entities in the securities sector in 2026;

- Having experience in auditing listed companies, public companies, and large financial institutions in Vietnam, with a reputable audit quality;

- Optimizing audit costs in line with audit quality and the Company's needs, based on the review of audit fee proposals and audit scope.

2.2. Proposed selection of the auditing firm

Based on the evaluation of the audit firms' performance against the above criteria, as well as the audit history of the Company's annual financial statements, the Board of Directors recognizes Nhan Tam Viet Auditing Co., Ltd. as a reputable and high-quality domestic

auditing firm, included in the list of audit companies approved by the State Securities Commission to audit organizations in 2026. Furthermore, Petro Times Joint Stock Company has signed annual financial statement audit contracts with Nhan Tam Viet Auditing Co., Ltd. over the past years. The Board of Directors and the Management highly value the audit quality of the Company, which has fostered trust among investors. Therefore, the Board of Directors proposes the selection of Nhan Tam Viet Auditing Co., Ltd. as the financial statement auditor for the year 2026.

In the event of objective changes that prevent Nhan Tam Viet Auditing Co., Ltd. from conducting the audit of the Company's 2026 Financial Statements, the Board of Directors proposes that the General Meeting of Shareholders authorize the Board of Directors to select another auditing firm based on the selection criteria for auditing firms outlined in item 1 of this submission.

Respectfully submitted to the 2026 Annual General Meeting of Shareholders for approval!

Recipients:
- *General Meeting of Shareholders;*
- *Archives.*

ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN

Phạm Văn Kỳ