PHU BAI SPINNING J.STOCK COMPANY

Số: 261 /KT - SPB

(V/v: Explanation on the 5% difference in Net Profit After Tax in the financial statements for the first six months of 2025 before and after audit)

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Hue City, Date Month 08 year 2025

Kính gửi : STATE SECURITIES COMMISSION HANOI STOCK EXCHANGE

Company name: Phu Bai Spinning Joint Stock Company

Address: Phu Bai Industrial Zone, Phu Bai Ward, Hue City, Vietnam

Stock code: SPB

Tax code: 3300352720

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

Based on the audited financial statements for the first six months of 2025 showing a difference in net profit after tax of 5% or more before and after audit, Phu Bai Spinning Joint Stock Company reports as follows:

Indicator	First six months 2025	First six months 2025	Increase (+),
	before audit	after audit	Decrease (-)
Net profit after tax	10,356,219,665	8,897,635,526	14,08%

Explanation:

The difference in net profit after tax in the audited financial statements for the first six months of 2025 is due to the Company's recognition of additional corporate income tax as required by the auditor.

Phu Bai Spinning Joint Stock Company affirms that the above figures are accurate and undertakes to comply with regulations on information disclosure.

Respectfully,

Recipients:

-As above

-Archive: Accounting Dept., Admin Dept.

GENERAL DIRECTOR

CÔNG TY

CÔ PHÂM

SƠI PHỦ BÀI

Trần Định Hiệp