

Hanoi, March 27, 2026

*Subject: Explanation of exceptions and emphasis in  
the audited financial statements for 2025*

**To: - State Securities Commission ;  
- Hanoi Stock Exchange.**

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

Dong Do Petroleum Joint Stock Company (MCK: PFL) hereby submits the following explanation regarding the exceptions and emphasis points of the Auditor in the 2025 Financial Statements:

1. The unit is actively reviewing, collecting, and reconciling accounts receivable to recover outstanding debts as quickly as possible.
2. The 2011 dividend payment plan was approved by the General Meeting of Shareholders . Annual General Meeting of Shareholders 2012 (Resolution No. 23/NQ-DKĐĐ-ĐHĐCĐ dated April 16, 2012). The Company acknowledges this as a potential obligation requiring consideration and resolution; the Company will present this matter to the General Meeting of Shareholders at the next meeting to seek shareholder approval for implementation in accordance with regulations.
3. The balance of work-in-progress production and business expenses as of December 31, 2025 includes work-in-progress production and business expenses for the following projects: Thai Binh 2 Thermal Power Plant Project ; Song Hau 1 Thermal Power Plant Project ; and Tran Anh Apartment Building – Long An. Currently, the company is actively coordinating with the investors of the aforementioned projects to expedite the final settlement of accounts for these projects.

Dong Do Petroleum Joint Stock Company hereby reports on the emphasis and exceptions made by the Auditing firm in the 2025 Financial Statements.

**Respectfully submitting this report!**

**Recipient :**

- As above ;
- Save TCKT, TCHC.



**LEGAL REPRESENTATIVE**

*[Signature]*  
**Phan Minh Tam**