GLOBAL PACIFIC SHIPPING JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM **Independence - Freedom – Happiness**
No.: 64/PCT-TCKT	*Ho Chi Minh city, Aug 14, 2026*
Re: Explanation of the Variance in Profit After Tax on the 2026 Audited Interim Financial Statements	

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

1. Name of company: Global Pacific Joint Stock Company
2. Stock code: PCT
3. Head office address: Service Area No. 04, 6th Floor, Tower R2, The Everrich Building, 968 3/2 Street, Phu Tho Ward, Ho Chi Minh City
4. Telephone: 028.62582330 Fax: 028.62582334
5. Person making the information disclosure: Mrs. Nguyen Thi Thanh Huyen – Director
6. Content of information disclosure:

* The explanation for the variance in Profit After Tax on the 2026 Interim Financial Statements following the independent audit is as follows:

Report Type	Profit After Tax for the first 06 months of 2026		Variance	
	Reported Figures	Audited Figures	(VND)	(%)
Financial Statements	71,056,964,372	77,714,527,361	6,657,562,989	9.37%

Key line items showing increases, decreases that contributed to the change in Profit After Tax are as follows:

No	Item	Reported Figures	Audited Figures	Variance	% Change
1	Revenue from sales of goods and rendering of services	477,364,523,654	474,391,891,425	(2,972,632,229)	-0.62%
2	Cost of sales	299,448,407,064	299,123,899,451	(324,507,613)	-0.11%
3	Financial expenses	62,899,490,646	60,090,490,652	(2,808,999,994)	-4.47%
4	Current corporate income tax expenses	22,205,593,728	21,134,816,496	(1,070,777,232)	-4.82%
5	Deferred corporate income tax expenses	3,878,719,418	(1,547,190,961)	(5,425,910,379)	-139.89%
6	Profit after corporate income tax	71,056,964,372	77,714,527,361	6,657,562,989	9.37%

Reasons for the increases/decreases in specific line items:

- Revenue decreased by VND 2.9 billion due to the recalculation of vessel charter hire revenue.
- Cost of sales decreased by VND 0.3 billion due to the recalculation of vessel chartering costs.
- Financial expenses decreased by VND 2.8 billion due to the reallocation of finance costs.
- Current corporate income tax expenses decreased by VND 1.0 billion due to tax recalculation in correspondence with the adjustments to vessel charter hire revenue and financial expenses.

- Deferred corporate income tax expenses decreased by VND 5.4 billion due to tax recalculation pursuant to the auditor's recommendations.
- Profit after corporate income tax increased by VND 6.6 billion due to the redetermination of business results and audit adjustment entries proposed by the independent auditor.

7. Website address where the full financial statements are posted: http://www.pct.com.vn

We hereby commit that the information disclosed above is true and accurate, and we take full legal responsibility for the content of this disclosure.

Sincerely!

Recipients:
- As above;
- Archived: VT, TCKT.

Nguyen Dieu Hoa

Digitally signed by Nguyen Dieu Hoa
DN: cn=Nguyen Dieu Hoa gn=Nguyen Dieu Hoa c=VN Vietnam l=VN Vietnam o=CÔNG TY C˚ PHยN V‡N TҹI BIqN GLOBAL PACIFIC e=thukyhdqt.pct@tanker.com.vn
Reason: I am the author of this document
Location:
Date: 2026-08-14 21:28+07:00

LEGAL REPRESENTATIVE
DIRECTOR

Nguyen Thi Thanh Huyen