CÔNG TY CỔ PHẦN VĂN HÓA PHƯƠNG NAM	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
	Độc lập – Tự do – Hạnh phúc
PHUONG NAM CULTURAL JOINT STOCK CORPORATION	***SOCIALIST REPUBLIC OF VIETNAM***
	Indenpendence-Freedom-Happiness
Số/*No*: 58 /CV/PNC-2026	TP.HCM, Ngày 30 tháng 10 năm 2026
	HCMC, October 30 , 2026

CÔNG BỐ THÔNG TIN
INFORMATION DISCLOSURE

Kính gửi/ *To*: - **Ủy ban Chứng khoán Nhà nước/ *State Securities Commission***
- **Sở Giao dịch Chứng khoán TP. HCM/ *Hochiminh Stock Exchange***

1. Tên tổ chức/ *Name of organization*: Công ty Cổ Phần Văn Hóa Phương Nam/ *Phuong Nam Cultural Joint Stock Corporation*
   - Mã chứng khoán/ *Stock symbol*: PNC
   - Trụ sở chính/ *Head office address*: 349/126 Lê Đại Hành, Phường Phú Thọ, TP. Hồ Chí Minh, Việt Nam/ *349/126 Le Dai Hanh Street, Phu Tho Ward, HCMC, Vietnam.*
   - Điện thoại/*Tel*: 028 38663447 Fax: 028 38663449

2. Nội dung thông tin công bố/ *Information to be disclosure* : **Giải trình biến động KQKD quý 3 năm 2026 (Báo cáo tài chính Công ty mẹ)/ *Explanation for changes in Profit after tax Q3/2026 (Separate).***

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 30/10/2026 tại đường dẫn https://www.pnc.com.vn của công ty/ *This information is disclosed on PNC's website on October 30 , 2026 at the link below https://www.pnc.com.vn*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/ *We hereby declare that all information provided in this announcement is true and accurate. We shall be legally responsible for the accuracy of our information disclosure.*

CÔNG TY CP VĂN HÓA PHƯƠNG NAM
NGƯỜI ĐƯỢC ỦY QUYỀN CBTT
PHUONG NAM CULTURAL JOINT STOCK CORPORATION
PERSONS AUTHORIZED TO DISCLOSE INFORMATION

CÔNG TY CỔ PHẦN VĂN HÓA PHƯƠNG NAM
QUẬN 11 - TP. HỒ CHÍ MINH

Nguyễn Đình Thứ

Nơi nhận/*Recipients*:
- Như trên/ *As above*:
- Lưu tại VPCT/ *Save at the office*

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN VĂN HÓA PHƯƠNG NAM
Ký ngày: 30/10/2026 09:33:08

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349/126 Le Dai Hanh, Phu Tho Ward, HCMC, Vietnam
Tel: 028 3866 3447 - 3866 3448 Website: www.pnc.com.vn

No: 57/CV/PNC-2026
Explanation for the income statements of Q3 2026

Ho Chi Minh City, October 30, 2026

To: - THE STATE SECURITIES COMMISSION
- HO CHI MINH STOCK EXCHANGE

- Pursuant to the Finance Ministry's Circilar No.96/2020/TT-BTC on the disclosure of information.

Phuong Nam Cultural Joint Stock Corporation (PNC) explain for the increase in the Parent Company's Profit after tax for the third quarter of 2026 compared to the same period of 2025 as belows:

➢ **Explanation for the increase in the Parent Company's Profit after tax for the second quarter of 2026 compared to the same period of 2025**

Items	Quarter 3/2026	Quarter 3/2025	Different amount	Rate
Gross revenue from goods sold and services rendered	**3.049.390.067**	**4.033.902.795**	**(984.512.728)**	**76%**
Deduction	-	-	-	-
Net revenue from goods sold and services rendered	**3.049.390.067**	**4.033.902.795**	**(984.512.728)**	**76%**
Cost of goods sold	1.675.293.441	1.969.109.884	(293.816.443)	85%
Gross profit from goods sold and services rendered	**1.374.096.626**	**2.064.792.911**	**(690.696.285)**	**67%**
Financial income	240.872.122	371.845.540	(130.973.418)	65%
Financial expenses	-	11.238.082	(11.238.082)	0%
In which : Interest expense	-	*11.238.082*	*(11.238.082)*	
Selling expense	-	-	-	-
Gerneral and administration expenses	(1.613.063.859)	1.568.670.185	(3.181.734.044)	-103%
Operating profit	**3.228.032.607**	**856.730.184**	**2.371.302.423**	**377%**
Other income	30.909.091	-	30.909.091	
Other expense	75.800.000	76.000.000	(200.000)	100%
Other profit	(44.890.909)	(76.000.000)	31.109.091	59%
Accounting profit before tax	**3.183.141.698**	**780.730.184**	**2.402.411.514**	**408%**
Current corporate income tax expense	608.846.118	156.146.037	452.700.081	390%
Deferred corporate income tax				
Net profit after corporate imcome tax	**2.574.295.580**	**624.584.147**	**1.949.711.433**	**412%**

The Parent Company's profit after tax for the third quarter of 2026 increased compared to the same period of 2025, mainly due to the following factors

- Revenue decreased by 24%, mainly due to a decrease in revenue from leasing activities.
- General and administrative expenses were negative due to the Company's reversal of the provision for receivables from subsidiaries, thereby reducing expenses for the period

Although revenue decreased, the reversal of the above-mentioned provision contributed to a reduction in expenses, thereby resulting in an increase in the Parent Company's profit after tax for the third quarter of 2026 compared to the same period of 2025.

Phuong Nam Culture Joint Stock Corporation respectfully submits the above explanation to your esteemed authority.

Your Sincerely.

PHUONG NAM CULTURAL JOINT STOCK CORPORATION

PERSON AUTHORIZED DISCLOSE INFORMATION



Nguyễn Đình Thứ