

TỔNG CÔNG TY CỔ PHẦN
DỊCH VỤ KỸ THUẬT DẦU KHÍ VIỆT NAM
PETROVIETNAM TECHNICAL
SERVICES CORPORATION
CÔNG TY CỔ PHẦN
CẢNG DỊCH VỤ DẦU KHÍ ĐÌNH VŨ
DINH VU PETROLEUM SERVICES
PORT JOINT STOCK COMPANY

Số/No: 6.02.../PTSCDV-CBTT

V/v: công bố thông tin Báo cáo
tài chính Quý 3 năm 2026

*Re: Disclose information of financial
statements for the 3 quarter of 2026.*

CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập – Tự do – Hạnh phúc

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Hải Phòng, ngày 20 tháng 10 năm 2026
Hai Phong, date 20 month 10 year 2026

Kính gửi: - Ủy ban Chứng khoán Nhà nước
 - Sở Giao dịch Chứng khoán Hà Nội
To: - *The State Securities Commission*
 - *Hanoi Stock Exchange*

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ trưởng Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Cảng Dịch vụ Dầu khí Đình Vũ (Mã chứng khoán: **PSP**) thực hiện công bố thông tin Báo cáo tài chính (BCTC) quý 3 năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau/*In accordance with provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Minister of Finance, guiding the disclosure of information on the securities market, Dinh Vu Petroleum Service Port Joint Stock Company (Stock Code: **PSP**) hereby discloses the 3 quarter of 2026 Financial Statements to the Hanoi Stock Exchange as follows:*

1. **BCTC quý 3 năm 2026** theo quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC gồm/*The 3 quarter of 2026 Financial Statements in accordance with provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC include:*

☒ BCTC riêng (Tổ chức không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/*Unconsolidated Financial statements (Organizations without subsidiaries and the parent accounting entity with sub-units);*

☐ BCTC hợp nhất (Tổ chức có công ty con)/*Consolidated financial statements (Organizations with subsidiaries);*

☐ BCTC tổng hợp (Tổ chức có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng)/*Combined financial statements ((Organizations with affiliated accounting units within a separate accounting system)*

Ký bởi: Đặng Kiến Nghiệp
Thời gian ký: 20/10/2026 20:57:21



2. Các văn bản giải trình phải công bố thông tin **đồng thời** cùng với BCTC theo quy định tại khoản 4 Điều 14 Thông tư số 96/2020/TT- BTC gồm/*Documents for Explanation must be disclosed simultaneously with the financial statements in accordance with provisions of Clause 4, Article 14 of Circular No. 96/2020/TT-BTC, including:*

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/*Net Profit After Corporate Income Tax in the income statement of the reporting period has changed by 10% or more compared to the same period in the previous year?*

☐ Có/Yes

☒ Không/No

Văn bản giải trình Lợi nhuận sau thuế thay đổi 10% so với cùng kỳ năm trước/*Explanation Document for a change in net profit after tax of 10% or more compared to the same period in the previous year:*

☐ Có/Yes

☐ Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/*Net Profit After Tax in the reporting period shows a loss, having shifted from profit in the same period of the previous year to a loss in the current period, or vice versa:*

☐ Có/Yes

☐ Không/No

Văn bản giải trình Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/*Explanation Document for net profit after tax showing a loss in the reporting period, having shifted from profit in the same period of the previous year to a loss in the current period, or vice versa:*

☐ Có/Yes

☐ Không/No

Nơi nhận/Recipients:

- Như trên/As above;
- HĐQT, BKS (để b/c)/BOD, Supervisory Board (for reporting);
- BGĐ (để b/c)/BOM (for reporting);
- Website: www.ptscdinhvu.com.vn;
- Lưu/Archived: VT, TK Công ty/ Clerical, Company Secretary.

Đại diện tổ chức

Organization representative

Người đại diện theo pháp luật/Người UQ CBTT
Legal representative/ Person authorized to disclose information
(Ký, ghi rõ họ tên, chức vụ, đóng dấu)
(Signature, full name, position, and seal)



Dặng Hiến Nghiệp

BALANCE SHEET

As at 30 September 2026

ASSETS		Code	Note	Currency Unit: VND	
				Closing balance	Opening balance
A - CURRENT ASSETS		100		131,270,709,405.00	103,227,150,535.00
I.Cash and cash equivalents		110	V.01	11,906,551,562.00	9,803,093,475.00
1. Cash		111		6,888,983,069.00	9,799,184,181.00
2. Cash equivalents		112		5,017,568,493.00	3,909,294.00
II. Short-term investments		120	V.02	51,351,012,085.00	22,500,000,000.00
1. Trading Securities		121			
2. Allowances for decline in value of trading securities (*)		122			
3. Investments held to maturity		123		51,351,012,085.00	22,500,000,000.00
4. Provision on held-to-maturity investments		124			
5. Other short-term investments		125			
6. Provision for loss on other short-term investments		126			
III. Short-term receivables		130		43,094,208,491.00	59,986,237,368.00
1. Short-term trade accounts receivable		131	V.03	41,132,642,940.00	59,961,248,456.00
2. Short-term prepayments to suppliers		132		22,020,738.00	771,785,555.00
3. Short-term intra-company receivables		133			
4. Receivables under schedule of construction contract		134			
5. Other short-term receivables		135	V.04	5,435,484,448.00	5,566,036,061.00
6. Provision for doubtful debts - short term (*)		136		(3,495,939,635.00)	(6,312,832,704.00)
7. Shortage of assets awaiting resolution		137	V.05	-	-
IV. Inventories		140		21,328,132,750.00	5,110,877,425.00
1. Inventories		141	V.07	21,328,132,750.00	5,110,877,425.00
2. Allowances for decline in value of inventories (*)		142			
V. Short-term Biological Assets		150			
1. Consumable Livestock in short-term		151			
2. Consumable Plants or Seasonal Crops in short-term		152			
3. Provision for Loss on Short-term Biological Assets		153			
V. Other current assets		160		3,590,804,517.00	5,826,942,267.00
1. Short-term prepaid expenses		161	V.14	3,414,713,811.00	4,922,637,726.00
2. Value added tax ("VAT") to be reclaimed		162			332,912,121.00
3. Tax and other receivables from the State		163	V.19		395,301,714.00
4. Government bonds purchased for resale		164			
5. Others current assets		165	V.15	176,090,706.00	176,090,706.00
B - LONG-TERM ASSETS		200		408,234,107,060.00	442,977,569,007.00
I- Long-term receivable		210			

BALANCE SHEET

As at 30 September 2026

			<i>Currency Unit: VND</i>	
ASSETS	Code	Note	Closing balance	Opening balance
1. Long-term trade receivables	211			
2. Long-term repayments to suppliers	212			
3. Working capital provided to sub-units	213			
4. Long-term intra-company receivables	214			
5. Other long-term receivables	215			
6. Provision for doubtful debts - long term (*)	216			
II. Fixed assets	220		291,616,695,490.00	310,599,503,077.00
1. Tangible fixed assets	221	V.09	291,391,695,487.00	310,299,503,077.00
- Historical cost	222		708,593,541,625.00	705,482,144,382.00
- Accumulated depreciation (*)	223		(417,201,846,138.00)	(395,182,641,305.00)
2. Finance lease fixed assets	224	V.11		
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.10	225,000,003.00	300,000,000.00
- Historical cost	228		1,697,000,000.00	1,697,000,000.00
- Accumulated depreciation (*)	229		(1,471,999,997.00)	(1,397,000,000.00)
III. Long-term Biological Assets	230			
1. Bearer Livestock	231			
a) Bearer Livestock: Cost of Immature Phase	232			
b) Bearer Livestock: Cost of Mature Phase	233			
- Historical cost	234			
- Accumulated depreciation (*)	235			
2. Consumable Livestock in long-term	236			
3. Consumable Plants or Seasonal Crops in long-term	237			
4. Provision for Loss on Biological Assets: Long term	238			
IV. Investment Properties	240			
- Historical cost	241			
- Accumulated depreciation (*)	242			
V. Long-term assets in progress	250		665,462,669.00	108,776,852.00
1. Long-term work in progress	251			
2. Construction in progress	252		665,462,669.00	108,776,852.00
VI. Long-term investments	260		12,336,401,762.00	13,143,543,444.00
1. Investments in subsidiaries	261		-	-
2. Investments in associates	262	V.02	28,125,000,000.00	28,125,000,000.00

BALANCE SHEET

As at 30 September 2026

			Currency Unit: VND	
ASSETS	Code	Note	Closing balance	Opening balance
3. Investments in equity of other entities	263		-	-
4. Provision for loss on investments in other companies in long-t	264	V.02	(15,788,598,238.00)	(14,981,456,556.00)
5. Held-to-Maturity Investments	265		-	-
6. Provision for loss on held-to-maturity investments in long-term	266			
VII. Other long-term assets	270		103,615,547,139.00	119,125,745,634.00
1. Long-term prepaid expenses	271	V.14	103,615,547,139.00	106,093,655,738.00
2. Deferred Income Tax assets	272		-	-
3. Long-term spare parts, supplies and equipment	273			13,032,089,896.00
4. Other long-term assets	274			
TOTAL ASSETS (280 = 100 + 200)	280		539,504,816,465.00	546,204,719,542.00

BALANCE SHEET

As at 30 September 2026

RESOURCES			Currency Unit: VND	
	Code	Note	Closing balance	Opening balance
C- LIABILITIES	300		78,045,109,101.00	90,371,318,029.00
I. Short-term liabilities	310		59,442,480,468.00	66,859,689,396.00
1. Short-term trade accounts payable	311	V.17	22,769,671,352.00	22,258,684,201.00
2. Short-term advances from customers	312		568,031,821.00	7,133,941,382.00
3. Dividend and interest payables	313	V.18	4,669,097,000.00	4,784,077,000.00
4. Taxes and other payables to government budget in short-term	314	V.19	4,581,923,592.00	759,117,474.00
5. Payable to employees	315		11,603,117,802.00	14,319,454,512.00
6. Short-term accrued expenses	316	V.20	2,245,400,814.00	4,875,697,023.00
7. Short-term intra-company payables	317			
8. Payables under schedule of construction contract	318			
9. Short-term Deferred Revenues	319	V.22	338,800,000.00	210,550,000.00
10. Other short-term payables	320	V.21	1,472,510,703.00	3,227,540,685.00
11. Short-term borrowings	321	V.16	9,150,000,000.00	8,440,000,000.00
12. Short-term provisions	322		0.00	0.00
13. Bonus and welfare funds	323		2,043,927,384.00	850,627,119.00
14. Price stabilisation fund	324		0.00	0.00
15. Government bonds purchased for resale	325		0.00	0.00
II. Long-term liabilities	330		18,602,628,633.00	23,511,628,633.00
1. Long-term payables to suppliers	331	V.17	0.00	0.00
2. Long-term advances from customers	332		0.00	0.00
3. Taxes and other payables to government budget in long-term	333		0.00	0.00
4. Long-term payable expenses	334	V.20	0.00	0.00
5. Intra-company payables for operating capital received	335		0.00	0.00
6. Long-term intra-company payables	336		0.00	0.00
7. Long-term unearned revenue	337	V.22	0.00	0.00
8. Other long-term payables	338	V.21	0.00	0.00
9. Long-term borrowings	339	V.16	18,602,628,633.00	23,511,628,633.00
10. Convertible bonds	340		0.00	0.00
11. Preferred shares	341		0.00	0.00
12. Deferred income tax payables	342		0.00	0.00

BALANCE SHEET

As at 30 September 2026

RESOURCES	Code	Note	Currency Unit: VND	
			Closing balance	Opening balance
13. Long-term provisions	343		0.00	0.00
14. Science and Technology Development Fund	344		0.00	0.00
D - OWNERS' EQUITY	400	V.27	461,459,707,364.00	455,833,401,513.00
1. Contributed capital	411		400,000,000,000.00	400,000,000,000.00
- Ordinary shares with voting rights	411a		400,000,000,000.00	400,000,000,000.00
- Preferred Shares	411b		0.00	0.00
2. Capital surplus	412		0.00	0.00
3. Conversion options on convertible bonds	413		0.00	0.00
4. Other capital	414		0.00	0.00
5. Treasury shares	415		0.00	0.00
6. Differences upon asset revaluation	416	V.28	0.00	0.00
7. Exchange rate differences	417	V.29	0.00	0.00
8. Investment and development funds	418		44,405,504,833.00	44,405,504,833.00
9. Other equity funds	419		0.00	0.00
10. Undistributed earnings	420		17,054,202,531.00	11,427,896,680.00
- Undistributed post-tax profits of previous years	420a		8,240,875,415.00	0.00
- Post-tax profits of current year	420b		8,813,327,116.00	11,427,896,680.00
TOTAL RESOURCES (440 = 300 + 400)	440		539,504,816,465.00	546,204,719,542.00

PREPARER

(Signature, full name)



Luong Quoc Phuong

ACCOUNTING MANAGER

(Signature, full name)



Luong Thanh Tung

Hai Phong, date 14 month 10 year 2026

DIRECTOR

(Signature, full name, seal)



Nguyen Chi Trung

INCOME STATEMENT

Quarter III Year 2026

Currency Unit: VND

Sequece number	ITEMS	CODE	NOTE	Quarter II		Accu. from Beginning of Year	
				Current year	Previous Year	Current year	Previous Year
1	2	3	4	5	6	7	8
1.	Revenue from sales of goods and rendering of services	01	VI.01	71,870,941,291	71,621,929,519	217,534,051,820	202,393,107,813
2.	Revenue deductions	02	VI.02				385,187,280
	+Trade discount	03					385,187,280
3.	Net revenue from sales of goods and rendering of services (10=01-02)	10		71,870,941,291	71,621,929,519	217,534,051,820	202,007,920,533
4.	Cost of goods sold and services rendered	11	VI.03	51,599,769,039	51,473,287,645	158,055,994,804	146,800,028,598
5.	Gross profit from sales of goods and rendering of services (20=10-11)	20		20,271,172,252	20,148,641,874	59,478,057,016	55,207,891,935
6.	Profit and Loss from the investment property selling	21					
7.	Financial income	22	VI.05	756,776,236	265,478,992	1,279,390,718	816,075,740
8.	Financial expenses	23	VI.06	881,737,354	1,012,270,561	2,621,609,267	3,420,589,985
	- Including: Interest expenses	24		634,750,404	713,718,366	1,807,233,543	2,194,041,440
9.	Profits of joint ventures and associates	25	VI.09	10,061,031,309	9,311,395,928	28,331,035,695	25,674,269,181
10.	Selling expenses	26	VI.09	6,481,583,823	6,173,777,104	14,985,529,064	15,767,752,978
11.	General and administration expenses	30		3,603,596,002	3,916,677,273	14,819,273,708	11,161,355,531
12.	Net operating profit (30=20+(21-22)-(24+25))	31	VI.07	4,572,301	910,201	324,875,139	248,976,674
13.	Other income	32	VI.08	106,779,033	396,361,573	2,325,777,047	577,178,314
14.	Other expenses	40		(102,206,732)	(395,451,372)	(2,000,901,908)	(328,201,640)
15.	Net other expenses (40=31-32)	50		3,501,389,270	3,521,225,901	12,818,371,800	10,833,153,891
16.	Net accounting profit before tax (50=30+40)	51	VI.11	574,135,830	629,147,767	4,005,044,684	1,981,357,106
17.	Current corporate income tax expense	52	VI.12				
18.	Profits after enterprise income tax (60=50-51-52)	60		2,927,253,440	2,892,078,134	8,813,327,116	8,851,796,785
19.	Basic earnings per share	70				159	160
20.	Diluted earnings per share	71					

PREPARED
(Signature, full name)

Luong Quoc Phuong

ACCOUNTING MANAGER
(Signature, full name)

Luong Thanh Tung

Hai Phong, date 14 month 10 year 2026

DIRECTOR

(Signature, full name, seal)



Nguyen Chi Trung

CASH FLOW STATEMENT

(Indirect Method)

Quarter III Year 2026

Đơn vị tính: đồng							
No	Chi tiêu	Code	Note	Item details	Accu. from Beginning of Year		
1	2	3	4	5	Current year	Prior year	
1-	CASH FLOWS FROM OPERATING ACTIVITIES				6	7	
1.	Accounting profit before tax	1			12,818,371,800.00	10,833,153,891.00	
2.	Adjustments for	2					
	- Depreciation of Fixed Asset and Investment Properties			Depreciation of tangible fixed assets	22,094,204,830.00	22,025,276,703.00	
	- Provisions/(reversals of provision)	3		Depreciation of intangible assets	22,019,204,833.00	21,991,943,379.00	
				Increase/decrease inventory price reduction reserve	74,999,997.00	33,333,324.00	
				Increase/decrease in short-term investment depreciation reserve	(2,009,751,387.00)	952,439,474.00	
				Increase/decrease in long-term investment depreciation reserve			
				Increase/decrease provision for short-term doubtful receivables	807,141,682.00	920,095,369.00	
				Increase/decrease in provision for long-term doubtful receivables	(2,816,893,069.00)	32,344,105.00	
4	- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies						
5	- Gains (losses) on investing activities			Unrealized exchange rate differences recorded in pre-tax profit	-	(13,528,360.00)	
				Gain/loss from liquidation of assets	-	(13,528,360.00)	
				Loan interest, deposit interest	(1,163,871,730.00)	(840,672,951.00)	
				Dividends, profits shared	-	(92,558,923.00)	
6	- Interest expense				(1,163,871,730.00)	(748,114,028.00)	
				Interest expense recorded in business results	1,807,233,543.00	2,194,041,440.00	
7	- Other Adjustments				1,807,233,543.00	2,194,041,440.00	
8	Operating profit before changes in working capital				33,546,187,056.00	35,150,710,197.00	
9	- Increase (decrease) in receivables			Increase/decrease in customer receivables	20,626,849,234.00	(15,041,202,233.00)	
				Increase/decrease prepayment to seller	18,828,605,516.00	(18,360,906,431.00)	
				Increase/decrease in Intra-group receivables	749,764,817.00	(5,793,852.00)	
				Increase/decrease in other receivables:	-	-	
				Increase/decrease in deductible VAT:	130,551,613.00	2,795,424,558.00	
				Exclusion of interest receivables on loans:	332,912,121.00	-	
				Exclusion of dividend and profit receivables	514,253,509.00	87,041,095.00	
				Exclusion of receivables from disposal of fixed assets:	-	-	
				Plus minus other adjustments	-	-	
10	- Increase (decrease) in inventories				70,761,658.00	443,032,397.00	
					(3,185,165,429.00)	(4,591,485,939.00)	

No	Chí tiêu	Code	Note	Item details	Accu. from Beginning of Year	
					Current year	Prior year
1	2	3	4	5	6	7
	- Increase (decrease) in payables (exclusive of interest payables, enterprise income tax payables)	11		Increase/decrease in payables to suppliers Increase/decrease in advances from customers Increase/decrease in taxes and amounts payable to the state budget Increase/decrease in payables to employees Increase/decrease in accrued Expenses Increase/decrease in internal payables Increase/decrease in other payables Increase/decrease in provisions Exclusion of corporate income tax payable Exclusion of payables related to loan Interest Exclusion of payables related to investment and financial activities Exclusion of dividends payable Other additions and subtractions	(10,423,325,739.00) 510,987,151.00 (6,565,909,561.00) 3,822,806,118.00 (2,716,336,710.00) (2,630,296,209.00) - (1,755,029,982.00) - (1,195,980,659.00) 16,990,344.00 685,264,349.00 114,980,000.00 (710,800,580.00) 3,986,032,514.00	4,625,600,142.00 (3,313,071,358.00) (2,769,896,669.00) 3,179,316,316.00 5,046,676,427.00 2,832,287,326.00 - 11,448,910,386.00 - (769,747,429.00) 16,183,453.00 - (11,489,110,000.00) 444,051,690.00
	- Increase (decrease) in prepaid expenses	12		Increase/decrease in short-term prepaid expenses Increase/decrease in long-term prepaid expenses	1,507,923,915.00 2,478,108,599.00	3,094,379,096.00 1,574,064,307.00
	- Increase (decrease) in trading securities	13				1,520,314,789.00
	- Interest paid	14		Short-term loan interest paid Long-term loan interest paid	(1,824,223,887.00) (1,824,223,887.00)	(2,210,224,893.00) (2,210,224,893.00)
	- Enterprise income tax paid	15		Corporate income tax paid during the period	(2,777,630,440.00) (2,777,630,440.00)	(1,211,609,677.00) (1,211,609,677.00)
	- Other receipts from operating activities	16		Revenue from funding sources, career Receipts from external organizations for support and bonuses Receipts recorded as increases in funds provided by superiors or subordinates Interest on deposits of the Price Stabilization Fund Receipts from equitization of equitized enterprises Other Receipts	2,298,000,000.00 - - - - -	3,152,000,000.00 - - - - -
	- Other payments on operating activities	17		Direct expenditures from the reward and welfare fund, the science and technology Direct expenditures from career funding sources, projects Direct expenditures from the proceeds of equitization submitted to upper levels, paid Equitization expenses Support for employees according to policy and other expenses	2,298,000,000.00 (4,291,721,000.00) (1,993,721,000.00) - -	3,152,000,000.00 (4,978,348,268.00) (1,826,348,268.00) - -
	Net cash inflows from operating activities	20			(2,298,000,000.00) 37,955,002,309.00	(3,152,000,000.00) 17,989,818,425.00
	CASH FLOWS FROM INVESTING ACTIVITIES					
1.	Purchase or construction of fixed assets and other long-term assets	21		Expenditures for purchasing or constructing fixed assets Expenditures for investment activities and construction in progress Expenditures for real estate investment	(4,268,162,224.00) (3,842,066,391.00) (426,095,833.00)	(10,700,499,926.00) (10,700,499,926.00) -
2.	Proceeds from disposals of fixed assets and other long-term assets	22			-	92,558,923.00

No	Chỉ tiêu	Code	Note	Item details	Accu. from Beginning of Year	
					Current year	Prior year
1	2	3	4	5	6	7
3.	Loans and purchase of debt instruments from other entities	23		Receipts from recovery of other short-term investments	(39,500,000,000.00)	(7,000,000,000.00)
4.	Collection of loans and repurchase of debt instruments of other entities	24		Receipts from recovery of other long-term investments	11,500,000,000.00	-
5.	Equity investments in other entities	25			11,500,000,000.00	-
6.	Proceeds from equity investment in other entities	26			-	-
7.	Interest and dividend received	27			-	-
	<i>Net cash outflows from investing activities</i>				730,598,002.00	661,072,933.00
	III - CASH FLOWS FROM FINANCING ACTIVITIES	30		Receipts from loan interest	730,598,002.00	661,072,933.00
1.	Proceeds from issuance of shares and receipt of contributed capital	31		Receipts from dividends and profit distribution	(31,537,564,222.00)	(16,946,868,070.00)
2.	Repayments of contributed capital and repurchase of stock issued	32				
3.	Proceeds from borrowings	33				
4.	Repayment of principal	34		Short-term loans received	2,131,000,000.00	4,199,000,000.00
				Long-term loans received		
5.	Repayment of financial principal	35		Repayment of short-term loan principal	2,131,000,000.00	4,199,000,000.00
6.	Dividends or profits paid to owners	36		Repayment of long-term loan principal due	(6,330,000,000.00)	(9,940,530,000.00)
	<i>Net cash inflows from financing activities</i>	40		Repayment of long-term loan principal	(6,330,000,000.00)	(9,940,530,000.00)
	Net cash flows during the fiscal year (50 = 20+30+40)	50			(114,980,000.00)	(510,890,000.00)
	Cash and cash equivalents at the beginning of fiscal year	60			(4,313,980,000.00)	(6,252,420,000.00)
	Effect of foreign exchange differences	61			2,103,458,087.00	(5,209,469,645.00)
				Unrealized exchange rate differences for cash and cash equivalents	9,803,093,475.00	10,322,347,648.00
				Unrealized exchange rate differences for short-term investments in securities	-	6,489,680.00
	Cash and cash equivalents at end of fiscal year (70 = 50+60+61)	70			11,906,551,562.00	5,119,367,683.00

PREPARED
(Signature, full name)

Quoc Phuong

Luong Quoc Phuong

ACCOUNTING MANAGER
(Signature, full name)

Thanh Tung

Luong Thanh Tung

Hai Phong, date 14 month 10 year 2026

DIRECTOR
(Signature, full name, seal)



Nguyễn Chi Trung

NOTES TO THE FINANCIAL STATEMENTS

Quarter III Year 2026

The Board of Directors of Dinh Vu Port Petroleum Services Joint Stock Company (hereinafter referred to as the "Company") hereby presents this financial statement explanatory note together with the Company's financial statements for the accounting period ended on September 30, 2026.

I- CHARACTERISTICS OF THE COMPANY'S OPERATIONS

1. Form of Capital Ownership

Dinh Vu Petroleum Services Port Joint Stock Company is a joint stock company operating under the Law on Enterprises of Vietnam. The Company was established based on Resolution No. 209/NQ-DVKT-HDQT dated July 27, 2007, issued by the Board of Directors of the Vietnam Petroleum Technical Services Corporation – PetroVietnam Technical Services Corporation (now VietNam National Industry-Energy Group). It was granted the Enterprise Registration Certificate for a Joint Stock Company by the Department of Planning and Investment of Hai Phong City:

- Business Registration Code: 0200754420
- First Registration Date: August 10, 2007
- 8th Amendment Registration Date: November 20, 2025

As of September 30, 2026, the Company's charter capital is VND 400,000,000,000.

2. Business Sectors

Seaport operations, petroleum services, transportation, gasoline, liquefied gas, hotel services, and others.

3. Business Activities

- Freight transportation by road, inland waterway transportation, warehousing, and other support activities for transportation.
- Other transportation-related support services: seaport business.
- Financial service activities (excluding insurance and social insurance).
- Rental of motor vehicles.
- Rental of machinery, equipment, and other tangible items.
- Rental of machinery, equipment, and tangible items such as cranes, tugboats, and forklifts.
- Other support services for business operations: operation and management of container port complexes and logistic bases for oil and gas activities.
- Support activities for crude oil and natural gas exploitation: oil and gas living support services.
- Wholesale of specialized goods: hardware, household, and industrial electrical appliances.
- Hospitality services.
- Mechanical processing; surface treatment and coating of metals.

- Repair of other equipment: maintenance, repair, and conversion of floating vessels.
- Wholesale of fertilizers for agricultural use.
- Wholesale of gasoline, oil, and related products.
- Wholesale of gas and related products.
- Wholesale of computers, peripheral devices, and software
- Retail sale of kerosene, gas, and fuel coal for households in specialized stores.
- Retail sale of other new goods in specialized stores: liquefied gas, gasoline, and oil.
- Waste collection services.
- Construction of electrical works, water supply and drainage works, telecommunications, communication information, processing, manufacturing, civil engineering, and other public utility works.
- Installation of other construction systems, finishing of construction works...

4. Typical Production and Business Cycle

5. Characteristics of the Company's Operations

- The Company's headquarters is located at Dinh Vu Industrial Zone, Dong Hai Ward, Hai Phong City, Vietnam.
- The main activities include: cargo handling services, warehousing and yard storage, container loading and unloading, tugboat services, maritime support services, and port infrastructure operation (wharves, terminals, yards, etc.).

6. Corporate Structure

- As of December 31, 2025 and September 30 2026, the Company has one directly owned associate, Coastal Petroleum Construction Investment Joint Stock Company. The Company holds a direct ownership interest of 20.57%.

7. Number of employees

- As of September 30, 2026, the Company has 224 employees (compared to 222 employees as of December 31, 2025).

8. Comparative Figures

- The figures in the Statement of Financial Position are derived from the audited financial statements for the fiscal year ended December 31, 2025, as reclassified in accordance with Circular No. 99/2025/TT-BTC as presented in Section IX. The comparative figures in the Statement of Profit or Loss are those for Quarter III of 2025 and the nine months ended September 30, 2025; the comparative figures in the Statement of Cash Flows are those for the nine months ended September 30, 2025.

II- ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

1. Accounting Period:

Starts from January 1, 2026, and ends on December 31, 2026.

2. Currency Used in Accounting:

Vietnamese Dong (VND).

III- ACCOUNTING STANDARDS AND REGULATIONS APPLIED

1. Accounting Regulations Applied:

- The Company applies the Enterprise Accounting Regime in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Minister of Finance.

2. Statement of Compliance with Accounting Standards and Regulations:

- The Company's financial statements are prepared in accordance with the Vietnamese Accounting Standards, the Vietnamese Accounting System, and the current regulations of the Socialist Republic of Vietnam.
- The financial statements are prepared based on historical cost. The accounting policies adopted by the Company are appropriate and consistently applied.
- The financial statements prepared under Vietnamese principles and laws may differ in certain material respects from International Accounting Standards. Therefore, the accompanying financial statements are not intended to present the financial position and results of operations in accordance with widely accepted accounting principles and practices in countries or regions outside of Vietnam.

3. Accounting Methodology Applied:

The Fast Business Online software is applied.

IV- ACCOUNTING POLICIES APPLIED

1. Principles and impact of converting financial statements prepared in foreign currency into Vietnamese Dong (VND):

- Conversion principles: The Company determines the applicable exchange rates, applies consistency principles, and recognizes exchange rate differences.
- Impact of conversion: Fluctuations in the values of financial statement items, impacts on business results, comparability of figures, financial ratios, and investors' decisions.

2. Types of exchange rates applied in accounting:

- The exchange rates selected for accounting for exchange differences arising during the period and for revaluation of monetary items denominated in foreign currencies are based on either actual transaction exchange rates or book rates, depending on the nature and substance of the economic transactions, and in accordance with the guidance on exchange rate application under Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Minister of Finance.

3. Principles for determining the effective interest rate

NOTES TO THE FINANCIAL STATEMENTS*For the accounting period ended September 30, 2026*

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- Determined based on a full consideration of cash flows and related costs; the effective interest rate is determined at initial recognition and applied consistently throughout the term of the contract (unless there are significant changes in cash flows). In cases where full cash flows cannot be determined, the Company uses contractual cash flows combined with reasonable estimates. For floating interest rates, the effective interest rate is adjusted periodically in line with market rate changes, but gains or losses are not immediately recognized upon adjustment (if such adjustments appropriately reflect market conditions).

4. Principles for Recognizing Cash and Cash Equivalents:

- Cash and cash equivalents include cash on hand, bank deposits with a maturity of less than 3 months, demand deposits, and cash in transit.

5. Accounting Principles for Financial Investments:

- Financial investments made in the form of capital contributions are recognized based on the historical cost principle.
- Provisions for losses on investments in other entities are established in accordance with current accounting regulations. Accordingly, the Company may make provisions for investments when the carrying amount exceeds the net assets of the investee entity as of the end of the accounting period.

6. Accounting Principles for Receivables

- The Company's receivables are monitored in detail according to payment terms, debtors, and the type of foreign currency receivable.
- Receivables in foreign currencies are revalued for exchange rate differences at the time of preparing the financial statements, using the buying exchange rate of the commercial bank designated by the Company for customer payments. In cases where the Company has multiple receivables and transactions with various banks, it may choose the buying rate of one of the commercial banks with which it frequently transacts.
- Provisions for doubtful debts are made for receivables overdue for payment by six months or more or for receivables deemed unlikely to be recovered due to liquidation, bankruptcy, or other similar difficulties.

7. Principles for Inventory Recognition:

- Inventories are recorded at cost, net of provisions for obsolescence, damage, or devaluation. The cost of inventories includes direct material costs, direct labor costs, and applicable overhead costs to bring the inventories to their current location and condition. The cost of inventories is determined using the weighted average method. Net realizable value is calculated as the estimated selling price less the costs of completion, marketing, sales, and distribution.

NOTES TO THE FINANCIAL STATEMENTS*For the accounting period ended September 30, 2026*

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- Provisions for inventory devaluation are established in accordance with current accounting regulations. Accordingly, the Company may recognize provisions for obsolete, damaged, or substandard inventories and in cases where the actual value of inventories exceeds their net realizable value at the end of the accounting period.
- Inventories are accounted for using the perpetual inventory method.

8. Principles of Recognizing and Depreciating Fixed Assets

- Principles of Recognizing Fixed Assets (Tangible, Intangible, Finance Lease): Fixed assets are recognized based on the original cost less accumulated depreciation. The original cost includes the value of the fixed asset and all direct costs related to the formation of that fixed asset.
- Depreciation Methods for Fixed Assets (Tangible, Intangible, Finance Lease): Fixed assets are depreciated using the straight-line method. The depreciation rates for fixed assets and other related regulations are carried out according to the guidelines in Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance, guiding the management, use, and depreciation of fixed assets.
- The company applies estimated depreciation periods for various types of fixed assets as follows:

No	FIXED ASSETS	DEPRECIATION PERIOD	UNIT
1	Buildings and structures	05-30	years
2	Machinery and equipment	06-20	years
3	Office equipment	03-10	years
4	Transport vehicles	06-10	years
5	Computer software	03	years

- Liquidation of Fixed Assets: The profit or loss on the liquidation of fixed assets is determined as the difference between the proceeds from the disposal and the net book value of the fixed asset and is recognized as either income or expense in the income statement.

9. Accounting Principles for biological assets:

- Recognition principles: Biological assets are recognized when the Company controls the assets, it is probable that future economic benefits will be obtained, and the value can be measured reliably.
- Measurement principles: Initially recognized at fair value less estimated costs to sell; if fair value cannot be measured reliably, they are recognized at cost.

10. Accounting principles for business cooperation contracts (BCC):

- These are accounted for based on the economic substance of the arrangement rather than merely its legal form. Business cooperation contracts must reflect actual control rights and economic

benefits; they should be properly classified according to their nature (joint control or joint venture) and each party's share should be recognized separately.

11. Accounting Principles for Prepaid Expenses

- Prepaid expenses are actual costs incurred that are related to business operations over multiple accounting periods. These costs are not fully recognized as expenses in the current period but are gradually allocated to subsequent accounting periods.
- The calculation and allocation of prepaid expenses to production and business costs in each accounting period are based on the nature and magnitude of each type of expense.
- Allocating Prepaid Expenses: Prepaid expenses are allocated using the straight-line method.

12. Accounting principles for accounts payable to suppliers:

- The debts payable are monitored in detail according to the repayment term, the debtor, the type of foreign currency payable, and several other factors as required by the Company's management at each point in time.
- Based on the remaining maturity of the payables, they are classified as either long-term or short-term liabilities.
- When there is evidence indicating that a loss is likely to occur, the company will recognize a payable in accordance with the prudence principle.
- At the end of the period, payables that meet the definition of monetary items in foreign currencies will be revalued.

13. Accounting principles for dividends and profit distribution payable:

- The Company recognizes dividends and profit distribution payable only when there is an official resolution of the General Meeting of Shareholders. Profit distribution is based on undistributed after-tax profits, after setting aside reserves in accordance with regulations.

14. Principles for recognition of accrued expenses:

- Accrued expenses are costs that have not yet been incurred in cash but are recognized in advance in the current period's production and business expenses to avoid significant fluctuations in expenses in subsequent periods when the payments are actually made. The recognition of accrued expenses must comply with the matching principle between revenue and expenses incurred in the period.

15. Principles for recognition of deferred revenue:

- Deferred revenue represents amounts received in advance that relate to one or more accounting periods. The Company recognizes deferred revenue corresponding to the portion of obligations it is required to perform in the future. When the conditions for revenue recognition are met, deferred revenue is recognized in the income statement in the period corresponding to the fulfillment of those conditions.

16. Accounting principles for provisions payable:

- The Company recognizes provisions only when all of the following conditions are met: there is a present obligation (legal or constructive) arising from past events; it is probable that an outflow of resources will be required to settle the obligation; and the value of the obligation can be reliably estimated. Provisions are recognized on a prudent and well-founded basis, reflecting probable present obligations while ensuring that the Company's financial position is not misstated.

17. Accounting principles for deferred corporate income tax (CIT)

- Deferred income tax is calculated on temporary differences between the carrying amounts and the tax bases of assets and liabilities presented in the financial statements, and is recognized using the balance sheet method. Deferred tax liabilities are recognized for all taxable temporary differences, while deferred tax assets are recognized only when it is probable that sufficient taxable profits will be available in the future to utilize those temporary differences.
- Deferred income tax is determined based on the tax rates expected to apply in the period when the assets are realized or the liabilities are settled. Deferred income tax is recognized in the income statement, except where it relates to items recognized directly in equity, in which case the deferred tax is also recognized directly in equity.
- The Company did not recognise deferred corporate income tax as the temporary differences arising during the period are immaterial.

18. Recognition Principles for Borrowings and Financial Lease Liabilities

- Loans and finance lease liabilities do not include loans in the form of bond issuance or the issuance of preferred stock with mandatory buyback terms by the issuer at a specific time in the future.
- Borrowing costs directly related to loans (other than interest payable), such as appraisal fees, auditing fees, loan documentation costs, etc., are recorded as financial expenses. If these costs arise from loans dedicated to investment, construction, or production of unfinished assets, they should be capitalized.
- For finance lease liabilities, the total lease liability is the total amount payable, calculated based on the present value of the minimum lease payments or the fair value of the leased asset.
- Loans and finance lease liabilities are recorded in detail according to each borrower, debtor, loan agreement, and type of loan. In the case of foreign currency loans or debts, detailed records should be kept in the original currency, and exchange rate differences should be recognized and evaluated according to the regulations.

19. Recognition and Capitalization Principles for Borrowing Costs

- Borrowing costs directly related to the acquisition, construction, or production of assets that require a relatively long time to complete and be ready for use or business operations should be added to the cost of the asset until it is ready for use or operations. Income arising from the

temporary investment of borrowed funds should be deducted from the cost of the related asset. All other borrowing costs should be recognized as expenses in the income statement when incurred.

20. Accounting principles for convertible bonds:

- Convertible bonds are recognized by clearly separating the liability component and the equity component; the effective interest rate method is applied to the liability component; no gain or loss is recognized upon conversion.

21. Principles of recognizing equity capital.

- Equity capital is the net assets of the enterprise remaining under the ownership of the shareholders (owners).
- The contributed capital is recorded based on the actual amount contributed, not based on the committed amount to be contributed by the owners, and not based on the charter capital stated in the business registration certificate. The contributed capital of shareholders is reflected in two separate indicators: Owner's contributed capital and capital surplus. Owner's contributed capital consists of common shares with voting rights. Capital surplus reflects the difference between the par value and the issue price of shares (including cases of reissuing treasury shares) and can be a positive surplus (if the issue price is higher than the par value) or a negative surplus (if the issue price is lower than the par value).
- In cases where capital contributions are made in non-monetary assets, they must be recognized at the fair value of the non-monetary assets at the contribution date. For capital contributions made with assets, the owner's equity is recorded based on the revalued value of the assets as agreed upon by the contributing parties. Intangible assets, such as trademarks, brand names, trade names, rights to exploit, or develop projects, can only be recognized as an increase in contributed capital if permitted by the applicable laws.
- The use of owner's capital, asset revaluation differences, and development funds to offset business losses is carried out based on the owner's decision. The Company must complete all procedures in accordance with legal regulations when utilizing these resources.
- Profit distribution is only carried out when the enterprise has undistributed after-tax profits. Any case of paying dividends or profits to owners exceeding the amount of undistributed after-tax profits is essentially considered a reduction of contributed capital. The enterprise must complete all procedures in accordance with legal regulations and adjust its business registration license accordingly.

22. Principles and Methods for Recognizing Revenue and Other Income

- Revenue is the economic benefit gained that increases the owner's equity of the enterprise, excluding additional contributions from shareholders. Revenue is recognized at the time the

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

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transaction occurs, when it is certain that economic benefits will be obtained, and is measured at the fair value of the amounts to which the enterprise is entitled, regardless of whether the cash has been received.

- Revenue and the related costs that generate that revenue must be recognized simultaneously according to the matching principle. However, in certain cases, the matching principle may conflict with the prudence principle. In such cases, the nature of the transaction and applicable accounting standards should be followed to ensure truthful and reasonable representation.
- Revenue, gains, or losses are considered unrealized if the enterprise still has obligations to fulfill in the future (excluding standard warranty obligations) or if the receipt of economic benefits is uncertain. The classification of gains or losses as realized or unrealized does not depend on whether cash flows have occurred. Gains or losses arising from the revaluation of assets or liabilities are not considered unrealized because, at the time of revaluation, the enterprise already has rights to the assets and current obligations for liabilities.
- Revenue does not include amounts collected on behalf of third parties.
- The timing and basis for recognizing accounting revenue and taxable revenue may differ depending on specific situations. Taxable revenue is used solely to determine tax liabilities according to statutory regulations. Revenue recognized in the accounting records for financial statement preparation must comply with accounting principles and may not necessarily match the amounts recorded on sales invoices.
- Revenue recognized includes only the revenue attributable to the reporting period.
- Financial income includes interest income, royalties, dividends, profit sharing, and other financial income generated by the enterprise.
- Other income comprises income from infrequent activities, outside the scope of regular revenue-generating activities.
- When it is reasonably certain that penalties for contract breaches will be received, the nature of the penalty must be considered to recognize it appropriately for each specific case.

23. Accounting principles for revenue deductions:

- Revenue deductions include trade discounts.
- Revenue deductions arising in the same period as the sale of goods and services are recorded as a reduction of revenue in that period. In cases where goods have been sold in the reporting year but sales returns arise in the following year, the Company adjusts (reduces) the revenue recognized in the reporting year if such deductions occur before the issuance date of the financial statements.

24. Principles for accounting cost of goods sold

- Accounting cost of goods sold reflects the cost value of goods and services sold during the period.

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- Provisions for inventory devaluation are included in accounting cost of goods sold based on the quantity of inventory and the difference between the net realizable value (if it is lower) and the original cost of the inventory.
- Accounting cost of goods sold must be recognized on a basis that aligns with the revenue generated during the period.

25. Principles and Methods for Recognizing Financial Expenses:

- Financial expenses include costs or losses associated with financial investment activities, borrowing and lending activities, contributions to joint ventures and associates, losses from the transfer of short-term securities, transaction costs for selling securities, provisions for devaluation of trading securities, provisions for losses on investments in other entities, foreign currency sale losses, and foreign exchange rate differences, among others.
- Borrowing costs include interest expenses and other costs directly related to the company's borrowings.
- Borrowing costs are recognized as production and operating expenses in the period they are incurred, except when they are directly attributable to the acquisition, construction, or production of qualifying assets. In such cases, they are capitalized as part of the asset's cost, provided the conditions stipulated in accounting standards are met.

26. Principles for Recognizing Selling Expenses and General Administrative Expenses:

- Selling expenses are the actual costs incurred during the process of selling products, goods, or providing services.
- General administrative expenses are the general management costs of the enterprise.
- Selling expenses and general administrative expenses that are not deductible for corporate income tax (CIT) purposes under tax law but are supported by valid invoices and documents and have been recorded in accordance with the accounting regime are not reduced in accounting records. Instead, these expenses are adjusted in the CIT finalization process to increase the amount of CIT payable.

27. Accounting principles for disposal and liquidation of fixed assets and investment properties:

- The accounting for the sale and liquidation of fixed assets and investment properties must comply with principles that reflect the true economic substance of the transactions, including: derecognizing assets at their carrying amounts; fully recognizing related income and expenses; and accurately determining gains or losses in the period.
- Revenue and expenses are not recognized separately if the transaction is, in substance, an exchange of equivalent assets (in certain cases). Significant transactions must be clearly disclosed, and material gains or losses should be presented separately, ensuring compliance with the prudence and matching principles.

28. Principles for Recognizing Current Corporate Income Tax (CIT) and Deferred CIT Expenses

- Corporate income tax reflects the total value of the current tax payable and deferred tax.
- Current tax payable calculated based on taxable income for the year. Taxable income differs from net profit presented in the income statement as it excludes taxable income or deductible expenses in other years (including tax loss carryforwards, if any) and excludes non-taxable or non-deductible items.
- In accordance with the prevailing Corporate Income Tax Law, the Company is entitled to the following corporate income tax incentives upon its establishment: A 10% CIT rate for 15 years from the first year the company generates revenue from tax-incentive activities, and a 20% rate in subsequent years. Exemption from CIT for 4 years and a 50% reduction in payable tax for the next 9 years starting from the first year the company has taxable income from the investment project. If there is no taxable income within the first 3 years from the year revenue is generated, the exemption/reduction period starts in the fourth year. The tax incentive period applicable to the initial investment project ended in 2024.
- Taxable income from expanded investment activities is subject to the normal CIT rate of 20%. The Company elects to apply the corporate income tax exemption for four years, commencing from the first year in which it derives taxable income from its expansion investment activities and a 50% reduction in payable CIT for the next 9 years. This is the eighth year the Company applies the 20% CIT rate and the 50% reduction for taxable income from expanded investment activities.
- The determination of the Company's income tax is based on the current tax regulations. However, these regulations may change over time, and the final determination of corporate income tax depends on the results of inspections conducted by the competent tax authorities.

29. Other accounting principles and methods:

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

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Currency Unit: VND

V- SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1. Cash and Cash Equivalents

Bank name	Cash		Cash in transit		Cash at bank		Cash equivalents (Term deposits up to 03 months)		Term deposits under 1 year and over 3 months	
	Opening balance VND	Closing balance VND	Opening balance VND	Closing balance VND	Opening balance VND	Closing balance VND	Opening balance VND	Closing balance VND	Opening balance	Closing balance VND
Cash	174,654,517	50,479,030								
Total Cash	174,654,517	50,479,030								
Cash in Transit										
Total Cash in Transit										
Joint Stock Commercial Bank for Foreign Trade of Vietnam (VIETCOMBANK)										
Bank for Investment and Development of Vietnam (BIDV)					6,021,645,602	2,939,800,638		3,017,568,493	11,000,000,000	3,103,800,000
Vietnam Joint Stock Commercial Bank for Industry and Trade					44,864,070	43,626,828				
Ocean Commercial Joint Stock Bank (OCEANBANK) is now Modern Bank of Vietnam - MBV					83,092,492	339,714,092		2,000,000,000	11,500,000,000	22,598,109,590
Vietnam Public Joint Stock Commercial Bank (PVCOMBANK)					31,684,224	38,738,325		3,909,294		1,420,304
Vietnam Maritime Commercial Joint Stock Bank (MARITIMEBANK)					1,264,814,133	8,295,871				
Vietnam Technological and Commercial Joint Stock Bank (TECHCOMBANK)										9,067,052,055
Asia Commercial Joint Stock Bank (ACB)					1,947,047,605	3,448,190,869				
Vietnam Prosperity Joint-Stock Commercial Bank (VPBANK)					231,381,538	18,862,135				
An Binh Commercial Joint Stock Bank (ABBANK)						275,281				8,578,569,863
Others						1,000,000				8,002,060,273
Total bank deposits					9,624,529,664	6,838,504,039	3,909,294	5,017,568,493	22,500,000,000	51,351,012,085
TOTAL	174,654,517	50,479,030			9,624,529,664	6,838,504,039	3,909,294	5,017,568,493	22,500,000,000	51,351,012,085

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2. Financial Investments

Trading securities	End of quarter			Beginning of the year		
	Cost	Provision	Fair Value	Cost	Provision	Fair Value
- Total value of shares						
+ Details						
+ Details						
- Total value of bonds						
+ Details						
+ Details						
- Other investments						

- Reasons vary with each investment/type of stock, bond

+ In terms of quantity

+ In terms of value

Investments held to maturity	End of quarter		Beginning of the year	
	Cost	Book value	Cost	Book value
- Short-term				
+ Short-term deposits. Of which:	51,351,012,085	51,351,012,085	22,500,000,000	22,500,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Anh Branch	3,103,800,000	3,103,800,000	11,000,000,000	11,000,000,000
Vietnam Joint Stock Commercial Bank For Industry And Trade - Hai Phong North Branch	22,598,109,590	22,598,109,590	11,500,000,000	11,500,000,000
Vietnam Prosperity Joint-Stock Commercial Bank (VPBANK)	8,578,569,863	8,578,569,863		
Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh Branch	9,067,052,055	9,067,052,055		
An Binh Commercial Joint Stock Bank (ABBANK)	8,002,060,273	8,002,060,273		
Ocean Commercial Joint Stock Bank (OCEANBANK) is now Modern Bank of Vietnam - MBV	1,420,304	1,420,304		
+ Bonds				
+ Other investments				
- Long-term				
+ Short-term deposits.				
+ Bonds				
+ Other investments				

Investments in Joint Ventures and Associates	End of quarter			Beginning of the year		
	Cost	Provision	Fair Value	Cost	Provision	Fair Value
Investment in Duyen Hai Petroleum Investment and Construction Joint Stock Company	28,125,000,000	(15,788,598,238)	12,336,401,762	28,125,000,000	(14,981,456,556)	13,143,543,444

3. Receivables from customers

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Short-term trade accounts receivable	End of quarter		Beginning of year	
	Value	Proportion	Value	Proportion
+ Receivables from customers are related parties				
Branch of Vietnam Gas Corporation - Joint Stock Company - Gas Products Trading Company		0.00%	2,049,306,588	3.42%
International Gas Products Shipping Joint Stock Company		0.00%	910,093,701	1.52%
Nhat Viet Transportation Corporation		0.00%	503,394,234	0.84%
PTSC Thanh Hoa Technical Services Company	4,209,599,096	10.23%	130,131,487	0.22%
PTSC Quang Ngai Joint Stock Company		0.00%	523,702,312	0.87%
PTSC Mechanical And Construction Limited Company		0.00%	52,380,000	0.09%
PTSC Marine GS - Branch of Petrovietnam Technical Services Corporation	8,360,173,280	20.33%		0.00%
VSICO Shipping Joint Stock Company	10,885,530,375	26.46%	6,234,072,965	10.40%
Vsico Express Northwest Limited Company	520,586,829	1.27%	268,113,603	0.45%
Hanoi Trading and Maritime Services Company Limited	1,190,878,200	2.90%	1,128,384,000	1.88%
Vsico Express Southeast Joint Stock Company – Hanoi Branch Office	388,450,422	0.94%	265,543,212	0.44%
Vsico Express Dong Bac Joint Stock Company	661,408,816	1.61%	496,376,833	0.83%
Vsico Express Indochina Limited Company	542,833,985	1.32%	0	0.00%
Petrovietnam Exploration Production Corporation-DA: Production Sharing Contract for Blocks 102/10 & 106/10	0	0.00%	3,017,182,991	5.03%
Petrovietnam Exploration Production Corporation (Block 103-107)	436,390,745	1.06%	436,390,745	0.73%
+ Other receivables				
ALBERTA Vietnam Company Limited	114,294,758	0.28%	57,556,570	0.10%
Bee Logistics Corporation	1,023,398,131	2.49%	523,040,714	0.87%
Asia Pacific Logistics and Transporation Joint Stock Company	787,110,394	1.91%	791,661,222	1.32%
Dong A Logistics Joint Stock Company	803,898,864	1.95%	890,561,440	1.49%
Viet sea logistics and stevedoring joint stock company	6,877,722,636	16.72%	16,009,407,432	26.70%
International Shipping Lines And Broking Agency company Limited	1,909,569,858	4.64%	2,394,575,514	3.99%
Branch of Dolphin Sea Air Services Corporation Company in Hai Phong	55,163,139	0.13%	920,853,361	1.54%
Other customers	2,365,633,412	5.75%	22,358,519,532	37.29%
Total	41,132,642,940	100%	59,961,248,456	100%

Long-term trade receivables	End of quarter		Beginning of year	
	Value	Proportion	Value	Proportion
Details				
Details				
Other customers				
Total	0	0%	0	0%

4. Other Receivables

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Other short-term receivables	End of quarter		Beginning of year	
	Value	Provision	Value	Provision
Receivables from privatization				
Receivables from dividends and profit sharing				
Receivables from employees				
Deposits and stakes	127,500,000		136,000,000	
Loans				
Amounts paid on behalf of others			22,435,880	
Other receivables	5,307,984,448	2,986,746,685	5,407,600,181	2,857,065,085
Total	5,435,484,448	2,986,746,685	5,566,036,061	2,857,065,085

Other long-term receivables	End of quarter		Beginning of year	
	Value	Provision	Value	Provision
Receivables from privatization				
Receivables from dividends and profit sharing				
Receivables from employees				
Deposits and stakes				
Loans				
Amounts paid on behalf of others				
Other receivables				
Total	0		0	

5. Unresolved missing assets

Category	End of quarter		Beginning of year	
	Quantity	Value	Quantity	Value
Cash				
Inventories				
Fixed assets				
Other assets				
Total				

6. Bad Debts

7. Inventories

Inventories	Ending Balance		Beginning Balance	
	Cost	Provision	Cost	Provision
Goods in Transit				
Raw materials, supplies	912,036,504		964,254,101	
Tools, instruments	20,416,096,246		4,146,623,324	
Finished products				
Merchandises				
Work-in-Progress	-	-	-	-
+ Project/Item ...				
+ Project/Item ...				
+ Others				
Total	21,328,132,750	-	5,110,877,425	-

Inventories increased significantly compared to the beginning of the year as, during the period, the Company reclassified long-term equipment, materials and spare parts (beginning balance of VND 13,032,089,896) as inventories based on their actual intended use within 12 months.

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8. Long-term unfinished assets

Construction in progress	Ending Balance		Beginning Balance	
	Cost	Recoverable amount	Cost	Recoverable amount
+ Project/Item ...				
+ Project/Item ...				
+ Project/Item ...				
+ Project/Item ...				
+ Project/Item ...				
...				
Details of construction in progress by item	Ending Balance		Beginning Balance	
	Cost	Recoverable amount	Cost	Recoverable amount
Project: "Investment in constructing the lighting system for the expanded port area"	-			
Project: Upgrading the PTSC Dinh Vu Wharf to accommodate vessels of up to 48,000 DWT (partially loaded).	665,462,669			
Project: Investment in Tractor Trucks and Semi-Trailers (2 units).				
Project: "Installation of lighting pole system at cargo yard D"			108,776,852	
Project: "Investment in a 37m reach container crane"				
Project: "Upgrading the Fast Financial accounting software to Fast Business Online"				
+ Project/Item ...				
Total	665,462,669	-	108,776,852	-
Details of unfinished construction works based on changes during the period.				
Beginning balance	108,776,852		210,000,000	
Construction	108,165,741		-	
Equipment	-		-	
Other	611,111		210,000,000	
Increase during the period	3,668,083,060		13,324,387,169	
Construction			108,165,741	
Equipment	2,936,959,258		12,774,185,184	
Other	731,123,802		442,036,244	
Assets recognized as fixed assets	3,111,397,243		13,425,610,317	
Construction	108,165,741			
Equipment	2,936,959,258		12,774,185,184	
Other	66,272,244		651,425,133	
Temporarily recognized as fixed assets	-		-	
Construction				
Equipment				
Other				
Other decreases	-		-	
Construction				
Equipment				
Other				
Ending balance	665,462,669		108,776,852	
Construction	-		108,165,741	
Equipment	-		-	
Other	665,462,669		611,111	

9. Tangible fixed assets

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	Buildings and structures	Machinery and equipment	Transport vehicles	Office equipment	Other Tangible Fixed Assets	Total
HISTORICAL COST						
As at 1 January 2026	324,946,256,472	297,628,502,832	79,609,339,959	3,298,045,119	-	705,482,144,382
Increase during the period						
Additions during the period	-	286,476,852	2,824,920,391	-	-	3,111,397,243
Completed construction investment		286,476,852	2,824,920,391			3,111,397,243
Completed project settlement						-
Internal transfer						-
Reclassified from prepaid expenses						-
Other adjustments						-
Decrease during the period						
Transfer to investment properties	-	-	-	-	-	-
Liquidation, sale						-
Completed project settlement						-
Internal transfer						-
Other adjustments						-
Balance as at end of period 30/09/2026	324,946,256,472	297,914,979,684	82,434,260,350	3,298,045,119	-	708,593,541,625
ACCUMULATED DEPRECIATION						
As at 1 January 2026	174,300,121,377	154,065,231,185	64,935,960,765	1,881,327,978	-	395,182,641,305
Increase during the period						
Depreciation for the period	8,602,387,001	11,388,052,779	1,727,832,281	300,932,772	-	22,019,204,833
Internal transfer	8,602,387,001	11,388,052,779	1,727,832,281	300,932,772		22,019,204,833
Reclassified from prepaid expenses						-
Other increases (upgrades)						-
Decrease during the period						
Transfer to investment properties	-	-	-	-	-	-
Liquidation, sale						-
Internal transfer						-
Other decreases						-
Balance as at end of period 30/09/2026	182,902,508,378	165,453,283,964	66,663,793,046	2,182,260,750	-	417,201,846,138
REMAINING VALUE						
As at 1 January 2026	150,646,135,095	143,563,271,647	14,673,379,194	1,416,717,141	-	310,299,503,077
Balance as at end of period 30/09/2026	142,043,748,094	132,461,695,720	15,770,467,304	1,115,784,369	-	291,391,695,487

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	Buildings and structures	Machinery and equipment	Transport vehicles	Office equipment	Other Tangible Fixed Assets	Cộng
- Historical cost of tangible fixed assets pledged or mortgaged as security for loans at the end of the period:	-	87,626,721,071	10,600,846,317	-		98,227,567,388
- Net book value of tangible fixed assets pledged or mortgaged as security for loans at the end of the period:	-	70,426,258,537	8,910,238,740			79,336,497,277
- Historical cost of fully depreciated tangible fixed assets still in use at the end of the period:	27,194,486,138	12,849,412,333	62,809,874,502	1,438,555,534		104,292,328,507
- Historical cost of fully depreciated tangible fixed assets pending disposal at the end of the period:		1,436,303,723		133,229,400		1,569,533,123

- The rights to exploit and use, and other property rights in respect of all assets attached to the land (including all factories, wharves, berths and yards of the Investment Project for the Construction of Wharves Serving Dinh Vu Industrial Park and General Petroleum Services), owned by the Customer and located on the land at Dong Hai Ward, Hai Phong City, pursuant to the Certificates of Land Use Rights, Ownership of Houses and Other Assets Attached to Land No. AI 210306 dated 16 May 2008 and No. BB 538250 dated 22 April 2011, issued by the Hai Phong City People's Committee to Dinh Vu Petroleum Services Port Joint Stock Company.
- Property rights arising from Land Lease Contract No. DVD.98/2007/LLC.Mkg dated 9 October 2007, entered into between Dinh Vu Industrial Zone Development Limited Liability Joint Venture Company (now Dinh Vu Industrial Zone Joint Stock Company) and Dinh Vu Petroleum Services Port Joint Stock Company.

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10. Intangible fixed assets

	Land Use Rights	Issuance Rights	Copyrights, Patents	Computer software	Other intangible fixed assets	Total
HISTORICAL COST						
As at 1 January 2026				1,697,000,000		1,697,000,000
Increase during the period						
Additions during the period	-	-	-	-	-	-
Completed construction investment						-
Increase due to business mergers						-
Other increases						-
Decrease during the period						
Liquidation, sale	-	-	-	-	-	-
Other decreases						-
Balance as at end of period 30/09/2026	-	-	-	1,697,000,000	-	1,697,000,000
ACCUMULATED DEPRECIATION						
As at 1 January 2026				1,397,000,000		1,397,000,000
Increase during the period						
Depreciation for the period	-	-	-	74,999,997	-	74,999,997
Other increases				74,999,997		74,999,997
Decrease during the period						
Liquidation, sale	-	-	-	-	-	-
Other decreases						-
Balance as at end of period 30/09/2026	-	-	-	1,471,999,997	-	1,471,999,997
REMAINING VALUE						
As at 1 January 2026						
Balance as at end of period 30/09/2026	-	-	-	300,000,000	-	300,000,000
	-	-	-	225,000,003	-	225,000,003

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11. Increase or decrease in financial leased fixed assets

12. Biological Assets

13. Increase or decrease in investment real estate

14. Prepaid expenses

Short-term prepaid expenses	Ending Balance	Beginning Balance
+ Tools and instrument used	2,625,615,383	4,510,739,715
+ Other short-term prepaid expenses	789,098,428	411,898,011
Total	3,414,713,811	4,922,637,726

Long-term prepaid expenses	Ending Balance	Beginning Balance
Classified by item (explanation)		
+ Value of the land use rights leased at Dinh Vu Industrial Park	77,252,919,326	80,079,245,639
+ Value of the land use rights for the 50x50 land	2,002,579,848	2,075,844,960
+ Value of the land use rights for the 12106 m2 land	8,200,595,838	8,500,617,642
+ Planetary Gearbox (lifting winch gearbox)		
+ Complete overhaul of the Liebherr crane No. 2		
+ Crane hook, crane motor module		
+ Others	16,159,452,127	15,437,947,497
Total	103,615,547,139	106,093,655,738
Classification by nature		
Prepaid expenses for operating lease of fixed assets (car rental)		
Loss in basic construction phase		
Prepaid repair and maintenance expenses	11,181,043,592	8,271,712,284
Tools and supplies pending allocation	4,978,408,535	7,166,235,213
Business advantage		
Others	87,456,095,012	90,655,708,241
Total	103,615,547,139	106,093,655,738
Classification by remaining allocation time from the end of the year		
Less than 1 year	2,089,017,026	534,901,280
From 1-2 years	6,528,459,065	8,157,479,758
From 2-5 years	7,541,976,036	6,745,566,459
More than 5 years	87,456,095,012	90,655,708,241
Total	103,615,547,139	106,093,655,738

15. Other assets

Item	Closing Balance	Opening Balance
Other current assets (12-month term deposit restricted at Ocean Commercial Joint Stock Bank (OceanBank), now Modern Bank of Vietnam Limited (MBV))	176,090,706	176,090,706

16. Loans and finance leases

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Bank	Loan principal outstanding at the beginning of the period	Loan principal withdrawn during the year	Long-term debt classified as Long-term debt due in the period	Long-term debt due at the beginning of the period	Long-term debt due that has been paid during the period	Long-term debt due at the end of the period	Interest payable at the beginning of the period	Interest accrued during the year	Interest paid during the year	Interest payable at the end of the period	Interest capitalized during the year (recorded in Account 241)	Classify the repayment terms of loan principal by time			
												Year 2	Year 3	Year 4	Year 5
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Anh Branch	21,062,628,633	0	5,280,000,000	7,040,000,000	5,280,000,000	7,040,000,000	35,109,037	1,610,510,630	1,628,924,758	16,694,909	0	7,040,000,000	7,040,000,000	1,702,628,633	0
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Anh Branch	2,449,000,000	0	1,050,000,000	1,400,000,000	1,050,000,000	1,400,000,000	3,859,545	162,334,995	164,239,074	1,955,466	0	1,399,000,000	0	0	0
Vietnam Joint Stock Commercial Bank For Industry And Trade - Hai Phong North Branch	0	2,131,000,000	710,000,000	0	0	710,000,000	0	34,387,918	31,060,055	3,327,863	0	710,000,000	711,000,000	0	0
Total	23,511,628,633	2,131,000,000	7,040,000,000	8,440,000,000	6,330,000,000	9,150,000,000	38,968,582	1,807,233,543	1,824,223,887	21,978,238	0	9,149,000,000	7,751,000,000	1,702,628,633	0

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17. Accounts Payable

Short-term trade accounts payable	End of the term			Beginning of year		
	Value	Proportion	Able to pay amount	Value	Proportion	Able to pay amount
+ Payables to Suppliers are related parties						
Hai Phong PVOIL Petroleum Joint Stock Company	1,240,346,740	5.45%	1,240,346,740	743,492,559	3.34%	743,492,559
PetroVietnam Securities Joint Stock Company	77,000,000	0.34%	77,000,000	77,000,000	0.35%	77,000,000
Vietnam National Industry – Energy Group		0.00%	-		0.00%	-
+ Other payables to Suppliers		0.00%			0.00%	
ALBERTA Viet Nam company limited	0	0.00%	-	24,350,112	0.11%	24,350,112
Lin Dan Trading, Technical Services, and Investment Co., Ltd.	0	0.00%	0	0	0.00%	-
Bee Logistics Corporation	1,868,410,433	8.21%	1,868,410,433	2,837,802,182	12.75%	2,837,802,182
Tan Cang Northern Maritime	0	0.00%	-	1,787,777,239	8.03%	1,787,777,239
Duc Tho Trading Joint Stock Company	0	0.00%	-	810,500,780	3.64%	810,500,780
SHV Port Service Joint Stock Company	1,104,435,432	4.85%	1,104,435,432	608,551,380	2.73%	608,551,380
Song Dung Trading Co., Ltd.	2,363,922,898	10.38%	2,363,922,898	1,543,284,960	6.93%	1,543,284,960
Van Xuan Joint Stock Company	615,570,555	2.70%	615,570,555	360,502,825	1.62%	360,502,825
Hai An Maritime Trading and Service Co., Ltd. Branch in Hai Phong	0	0.00%	-	531,306,000	2.39%	531,306,000
Nhan Bien Viet Nam Maritime Service Trading Joint Stock Company	1,154,311,560	5.07%	1,154,311,560	430,769,761	1.94%	430,769,761
Dolphin Sea Air Services Corporation – Hai Phong Branch	12,108,744	0.05%	12,108,744	1,160,822,761	5.22%	1,160,822,761
Asia Investment And Asset Management Joint Stock Company	0	0.00%	-	1,209,307,520	5.43%	1,209,307,520
Hai Long Transport Service Unloading Trading Company Limited	444,203,514	1.95%	444,203,514	143,789,858	0.65%	143,789,858
Hoang Khanh TM DV XD Joint Stock Company	367,271,164	1.61%	367,271,164	0	0.00%	-
Other Customers	13,522,090,312	59.39%	13,522,090,312	9,989,426,264	44.88%	9,989,426,264
Total	22,769,671,352	100%	22,769,671,352	22,258,684,201	100%	22,258,684,201

Long-term payables to suppliers	End of the term			Beginning of year		
	Value	Proportion	Able to pay amount	Value	Proportion	Able to pay amount
Total	0	0	0	0	0	0

Overdue Debt Outstanding	End of the term			Beginning of year		
	Value	Proportion	Able to pay amount	Value	Proportion	Able to pay amount
+ Overdue Debt from Related Parties						
Petroleum Securities Joint Stock Company	77,000,000	10.79%	77,000,000	77,000,000	8.24%	77,000,000
+ Overdue Debt to Other Suppliers						
Phuong Nam Trading and Construction Joint Stock Company	21,535,000	3.02%	21,535,000	21,535,000	2.31%	21,535,000
Phu Qui Manufacturing and Construction Co., Ltd.	21,436,569	3.00%	21,436,569	21,436,569	2.29%	21,436,569
Duc Tho Trading Joint Stock Company	0	0.00%	0	120,327,414	12.88%	120,327,414
Nguyen Hoang Phuc Trading and Services Co., Ltd.	0	0.00%	0	308,773,000	33.05%	308,773,000
Hai Long Transport Service Unloading Trading Company Limited	4,012,800	0.56%	4,012,800	4,012,800	0.43%	4,012,800
Other Suppliers - Logistics Services	230,028,480	32.23%	230,028,480	18,057,200	1.93%	18,057,200
Other Suppliers - Construction Investment	167,456,510	23.46%	167,456,510	167,456,510	17.92%	167,456,510
Other Customers	192,262,600	26.94%	192,262,600	195,765,000	20.95%	195,765,000
Total	713,731,959	100%	713,731,959	934,363,493	100%	934,363,493

18. Dividend and interest payables

Dividends and interest payables	Ending Balance	Beginning Balance
+ Dividends for the year 2015	794,195,000	810,995,000
+ Dividends for the year 2017	771,300,000	789,300,000
+ Dividends for the year 2018	823,300,000	845,800,000
+ Dividends for the year 2020	1,323,847,000	1,356,467,000
+ Dividends for the year 2023	383,002,000	393,602,000
+ Dividends for the year 2024	573,453,000	587,913,000
Total	4,669,097,000	4,784,077,000

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19. Taxes and amounts payable to the State

Target	Opening balance			Quarter 1		Quarter 2		Quarter 3		Accu. from the Beginning of the year		Closing balance		
	Amount still payable	Overpaid	Actual amount still payable	Payable	Paid	Payable	Paid	Payable	Paid	Payable	Paid	Amount still payable	Overpaid	Actual amount still payable
I- Taxes	759,117,474	395,301,714	363,815,760	3,476,658,709	2,401,679,388	6,335,077,860	6,293,213,802	3,169,995,704	68,731,251	12,981,732,273	8,763,624,441	4,581,923,592	-	4,581,923,592
1. Value-Added Tax (VAT) on domestic sales	-	-	-	2,398,120,187	1,637,612,793	3,353,929,228	4,114,436,622	2,478,779,301	-	8,230,828,716	5,752,049,415	2,478,779,301	-	2,478,779,301
2. Value-Added Tax (VAT) on imports	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Special Consumption Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Export and import duties	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Corporate income tax	759,117,474	-	759,117,474	669,411,568	761,381,595	2,761,497,286	2,016,248,845	574,135,830	-	4,005,044,684	2,777,630,440	1,986,531,718	-	1,986,531,718
6. Capital gains tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7. Personal income tax	-	395,301,714	(395,301,714)	409,126,954	2,685,000	219,651,346	162,528,335	117,080,573	68,731,251	745,858,873	233,944,586	116,612,573	-	116,612,573
8. Resource Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9. Real Estate Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10. Business License Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Subcontractor Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
+ Subcontractor Corporate Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
+ Subcontractor Value-Added Tax (VAT)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
+ Subcontractor Business License Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II - Other Payables	-	-	-	-	-	993,987,348	993,987,348	-	-	993,987,348	993,987,348	-	-	-
1. Additional charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2. Fees and charges	-	-	-	-	-	64,974,400	64,974,400	-	-	64,974,400	64,974,400	-	-	-
3. Penalties	-	-	-	-	-	929,012,948	929,012,948	-	-	929,012,948	929,012,948	-	-	-
4. Other amounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	759,117,474	395,301,714	363,815,760	3,476,658,709	2,401,679,388	7,329,065,208	7,287,201,150	3,169,995,704	68,731,251	13,975,719,621	9,757,611,789	4,581,923,592	-	4,581,923,592

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20. Expenses payable

Short-term payable expenses	Ending Balance	Beginning Balance
Interest expense payable	21,978,238	38,968,582
Accrued wages payable		
Accrued wages payable		
Accrued audit fees	112,500,000	146,500,000
Accrued service fees for goods,	1,079,465,925	454,898,980
Accrued commission fees	430,057,600	603,725,500
Accrued service provision fees payable to PTSC Thanh Hoa	165,559,664	2,802,096,487
Accrued tugboat rental expenses	-	634,192,455
Other payable expenses	435,839,387	195,315,019
Total	2,245,400,814	4,875,697,023

Long-term payable expenses	Ending Balance	Beginning Balance
Long-term payable interest expenses		
Accrued project/subject costs ...		
Total	-	-

21. Other payable

Accounts payable and other short-term payables	Ending Balance	Beginning Balance
Excess assets awaiting resolution		
Trade union fund	107,908,751	203,709,754
Social insurance		
Health insurance		
Unemployment insurance		
Payables from equitization		
Short-term escrow and bet receivables	400,000,000	400,000,000
Other payable and receivable accounts	964,601,952	2,623,830,931
+ Payables to employees (PIT finalization for the years 2021–2025)	479,336,992	591,538,330
+ Other payables (VAT not yet invoiced)	85,059,789	1,532,609,964
+ Other short-term payables	400,205,171	499,682,637
Total	1,472,510,703	3,227,540,685

Accounts payable and other long-term payables	Ending Balance	Beginning Balance
Long-term deposits and bets		-
		-
		-
		-
Other long-term payables		
+ Details		
Total	-	-

Payables and overdue payables not yet settled	Ending Balance	Beginning Balance
+ Details		
+ Details		
+ Details		
Total	-	-

22. Deferred Revenues

Short-term Deferred Revenues	Closing Balance	Opening Balance
Walk-in customers – Port-based (immediate payment, cargo handling at port)	338,800,000	210,550,000

23. Bonds Issued
24. Preferred Stock Classified as Liabilities
25. Provisions for Payables
26. Deferred Tax Assets and Deferred Tax Liabilities



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27. Owners' equity

	Owner's Equity	share capital surplus	Other owners' equity	Exchange rate difference	Investment and development funds	Undistributed profit after tax	Total
Balance as of 01/01/2025	400,000,000,000	-	-	-	44,405,504,833	14,071,064,899	458,476,569,732
Increase during the period	-	-	-	-	-	11,427,896,680	11,427,896,680
Issuance of additional shares, capital contributions received							
Net Profit after tax						11,427,896,680	11,427,896,680
Deducted from profit							
Adjustments and others							
Decrease during the period	-	-	-	-	-	14,071,064,899	14,071,064,899
Decrease in charter capital during the period							
Dividend payment, profit distribution:							
Appropriation of funds in the capital table						12,000,000,000	12,000,000,000
Appropriation of funds outside the capital table (Reward, Welfare)							
Adjustment due to fluctuations in minority interests during the period						2,071,064,899	2,071,064,899
Adjustments and others							
Balance as of 31/12/2025	400,000,000,000	-	-	-	44,405,504,833	11,427,896,680	455,833,401,513
Balance as of 01/01/2026	400,000,000,000	-	-	-	44,405,504,833	11,427,896,680	455,833,401,513
Increase during the period	-	-	-	-	-	8,813,327,116	8,813,327,116
Issuance of shares to increase capital, receive additional capital							
Net Profit after tax						8,813,327,116	8,813,327,116
Allocated from profit							
Adjustments and others							
Decrease during the period	-	-	-	-	-	3,187,021,265	3,187,021,265
Decrease in charter capital during the period							
Dividend payment, profit distribution:							
Appropriation of funds in the capital table							
Appropriation of funds outside the capital table (Reward, Welfare)							
Adjustment due to fluctuations in minority interests during the period						3,187,021,265	3,187,021,265
Adjustments and others							
Balance at the end of this period	400,000,000,000	-	-	-	44,405,504,833	17,054,202,531	461,459,707,364

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Details of owner's investment capital	Ending Balance	Beginning Balance
Capital contribution of PetroVietnam Technical Services Corporation	204,000,000,000	204,000,000,000
Capital contribution of VSICO Shipping Joint Stock Company	88,402,000,000	88,402,000,000
Capital contribution of Vietnam - Proconco Cattle Food Production Joint Stock Company	21,646,000,000	21,646,000,000
Capital contribution of other entities	85,952,000,000	85,952,000,000
Total	400,000,000,000	400,000,000,000

Capital transactions with owners and dividend distribution	Ending Balance	Beginning Balance
Owner's capital		
+ Beginning capital	400,000,000,000	400,000,000,000
+ Increase in capital during the period		
+ Decrease in capital during the period		
+ End of period capital	400,000,000,000	400,000,000,000
Dividends, distributed profits	-	-

Shares	Ending Balance	Beginning Balance
Number of shares registered for issuance	40,000,000	40,000,000
Number of shares sold to the public	40,000,000	40,000,000
+ Common shares	40,000,000	40,000,000
+ Preferred shares	-	-
Number of shares outstanding	40,000,000	40,000,000
+ Common shares	40,000,000	40,000,000
+ Preferred shares	-	-

28. Asset revaluation difference

29. Exchange rate difference

30. Items off the Statement of Financial Position

Item	Ending balance of foreign currency	Ending balance in VND	Beginning balance of this year	Beginning balance in VND
Leased assets: The total minimum rental payments in the future of operating lease contracts non-cancellable assets according to the terms:	0	0	0	0
- 01 year or less				
- Over 01 year to 05 years				
- Over 05 years				
Custodial Assets	0		0	0
Foreign currencies of all kinds:				
US Dollar (USD)	0	0	7,000.00	182,539,000
Euro (EUR)	0		0	0
Singapore Dollar (SGD)				
Japanese Yen (¥)				
Australian Dollar (AUD)				
British Pound (£)				
Canadian Dollar (CAD)				
Processed bad debts:	0		0	0

31. The portion of assets held by the enterprise on behalf of other parties that is restricted in use due to legal constraints or liabilities that the enterprise is obligated to settle under contractual agreements or in accordance with the law.

32. Other information that the enterprise considers necessary to disclose and explain in order to provide useful information to users.

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VI- ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

Currency Unit: VND

1. Total sales and service revenue

Total revenue from sales and rendering of services	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Revenue from sales			459,825,140	1,101,655,893
Revenue from rendering of services	71,870,941,291	217,534,051,820	71,162,104,379	201,291,451,920
Total	71,870,941,291	217,534,051,820	71,621,929,519	202,393,107,813

Revenue to related parties	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
VSICO Shipping Joint Stock Company	20,618,863,788	60,438,671,624	21,023,938,137	59,938,984,447
Vsico Express Dong Bac Joint Stock Company	863,908,536	2,469,029,368	698,430,384	1,885,126,310
Vsico Express Tay Bac Limited Company	1,238,718,932	2,988,346,762	672,849,998	1,933,169,998
Hanoi Trading and Maritime Services Company Limited	1,605,792,000	4,393,532,000	1,399,600,000	4,092,080,000
Vsico Express Southeast Joint Stock Company – Hanoi Branch Office	994,822,272	2,641,362,698	669,165,936	1,640,430,936
Vsico Express Indochina Limited Company	711,013,250	1,552,753,260		
Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	-	-	18,531,130	46,606,800
Branch Of Petrovietnam Technical Services Corporation-PTSC Marine	11,270,488,837	15,767,342,037		
PTSC Thanh Hoa Technical Services Company	120,136,028	15,910,190,135	-	-
PTSC Quang Ngai Joint Stock Company			484,909,548	484,909,548
Ptsc Mechanical And Construction Limited Company		143,000,000	1,007,908,240	1,105,908,240
Branch of Vietnam Gas Corporation - Joint Stock Company - Gas Products Trading Company		6,384,592,620	4,854,811,510	15,055,929,620
International Gas Products Shipping Joint Stock Company		695,636,360	1,626,327,264	5,786,759,060
Nhat Viet Transportation Corporation		207,150,000		-
Total	37,423,743,643	113,591,606,864	32,456,472,147	91,969,904,959

2. Revenue deductions

Less revenue deductions	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Trade discounts				385,187,280
Total	-	-	-	385,187,280

3. Cost of goods sold

Cost of Goods Sold	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Cost of goods sold			447,694,291	1,075,975,573
Cost of services rendered	51,599,769,039	158,055,994,804	51,025,593,354	145,724,053,025
Total	51,599,769,039	158,055,994,804	51,473,287,645	146,800,028,598

4. Profit and Loss from the investment property selling

5. Financial revenue

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Financial income	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Interest income from deposits, loans	757,404,589	1,264,800,427	261,354,763	748,114,028
Interest from bond investments, promissory notes, treasury bills				
Dividends, distributed profits				
Foreign currency sale interest				24,914,372
Realized exchange rate difference interest	5,080,084	14,590,291	2,093	29,518,980
Unrealized exchange rate difference interest	(5,708,437)	-	4,122,136	13,528,360
Interest from deferred sales				
Interest from capital usage received from the parent company				
Other financial income				
Total	756,776,236	1,279,390,718	265,478,992	816,075,740

6. Financial expenses

Financial expenses	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Interest expenses	634,750,404	1,807,233,543	713,718,366	2,194,041,440
Losses from liquidation of short-term and long-term investments		-		
Losses from foreign currency sales		-		
Realized exchange rate losses	2,622,954	2,720,930	3,661,505	11,562,486
Unrealized exchange rate losses		4,513,112		
Provision for devaluation of short-term and long-term investments	244,363,996	807,141,682	294,890,690	1,214,986,059
Capital usage fee paid to the parent company				-
Other financial expenses				
Total	881,737,354	2,621,609,267	1,012,270,561	3,420,589,985

7. Other income

Other income	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Income from liquidation, sale of fixed assets				101,818,182
Proceeds from fines, compensation				
Other income items (details of large items)	4,572,301	324,875,139	910,201	147,158,492
+ Others (disposal of used tires and used tools/equipment)		297,268,519		
+ Other (port handling services)	4,572,301	27,606,620	910,201	147,158,492
Total	4,572,301	324,875,139	910,201	248,976,674

8. Other expenses

Other expenses	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Fines, compensation	7,062,214	1,830,697,020		
Fixed asset liquidation				9,259,259
Other expenses (detailed large items)	99,716,819	495,080,027	396,361,573	567,919,055
+ Other event/support expenses	99,716,819	167,018,337	332,731,580	374,220,580
+ Retirement benefits for employees		306,759,467		
+ Others		21,302,223	63,629,993	193,698,475
Total	106,779,033	2,325,777,047	396,361,573	577,178,314

9. Selling expenses and General and administration expenses

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Selling expenses	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Salaries of sales staff	1,213,382,507	3,217,643,492	1,323,237,551	3,124,558,945
Social insurance, health insurance, sales union fees	102,832,268	327,621,723	109,316,343	329,453,811
Cost of sales materials		-		
Cost of sales tools and supplies	63,608,626	199,223,009	55,941,081	159,512,347
Depreciation expenses for sales fixed assets	23,304,435	23,304,435	6,071,769	26,371,245
Product warranty expenses		-		
Regular repair expenses for sales		-		
Transportation costs		-		
Advertising expenses		38,518,519		20,000,000
Brokerage commission costs	7,819,140,700	23,024,733,900	7,151,376,500	20,646,352,600
Others	838,762,773	1,499,990,617	665,452,684	1,368,020,233
Total	10,061,031,309	28,331,035,695	9,311,395,928	25,674,269,181

General and administration expenses	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Salaries of management staff	4,332,951,599	10,699,398,782	4,208,839,518	10,328,581,284
Social insurance, health insurance, trade union fees for management	376,870,762	1,109,881,189	373,506,139	1,126,226,478
Costs of office materials	19,402,500	69,424,540	20,176,000	56,087,500
Costs of tools and equipment	268,158,467	667,526,206	184,580,553	583,213,145
Depreciation expenses of managed fixed assets	273,243,279	782,121,969	259,830,070	397,145,020
Taxes and fees	-	-		3,000,000
Regular repair costs for management	110,663,202	316,253,279	12,455,833	24,069,483
Outsourced services expenses	599,396,320	1,817,039,595	612,883,034	1,785,774,261
Provisions	122,813,517	(2,816,893,069)	82,696,000	115,040,105
Upper-level management budget		-		
Others	378,084,177	2,340,776,573	418,809,957	1,348,615,702
Total	6,481,583,823	14,985,529,064	6,173,777,104	15,767,752,978

10. Production and business costs by factor

Production and business costs by factor	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Raw material and equipment costs	4,229,557,961	11,070,686,326	2,723,209,570	7,948,162,683
Labor costs	16,996,262,894	45,484,540,633	18,119,637,148	45,656,713,895
Depreciation of Fixed Asset	7,383,297,677	22,094,204,830	7,465,126,556	22,025,276,703
Allocation costs for materials, equipment, and tools	5,653,196,687	20,098,170,477	3,211,652,779	9,640,526,778
Land rental costs	1,066,537,743	3,199,613,229	1,066,537,742	3,199,613,228
Outsourced service expenses	20,340,121,687	83,142,330,539	32,597,528,071	95,374,078,024
Reversal of / Provision for doubtful receivables	122,813,517	(2,816,893,069)	82,696,000	115,040,105
Other cash expenses	1,322,545,714	4,181,151,383	1,244,378,520	3,206,663,768
Total	57,114,333,880	186,453,804,348	66,510,766,386	187,166,075,184

11. Current corporate income tax expense

No	Item	Quarter III		Accu. from Beginning of Year	
		Current year	Previous Year	Current year	Previous Year
1	Profit before tax	3,501,389,270	3,521,225,901	12,818,371,800	10,833,153,891
2	Adjustments for taxable income	(319,490,579)	(37,855,630)	1,911,977,494	177,761,947
a	Less: Non-taxable income	715,451,592	224,828,656	1,130,831,263	627,765,017
b	Add: Non-deductible expenses	395,961,013	186,973,026	3,042,808,757	805,526,964
3	Taxable income	3,181,898,691	3,483,370,271	14,730,349,294	11,010,915,838
4	Loss carried forward	-	-	-	-
5	Income subject to tax	3,181,898,691	3,483,370,271	14,730,349,294	11,010,915,838
6	CIT expense at 20% rate	636,379,738	696,674,054	2,946,069,859	2,202,183,167
7	Tax incentives (reduction/exemption)	62,243,908	67,526,287	292,390,694	220,826,061
8	Adjustment reducing prior year CIT	-	-	-	-
9	Additional CIT for prior year	-	-	1,351,365,519	-
10	Current corporate income tax expense	574,135,830	629,147,767	4,005,044,684	1,981,357,106

12. Deferred corporate income tax expense

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VII- ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF CASH FLOWS

1. Cash held by the enterprise but not available for use

Restricted term deposits: 12-month term deposits restricted at Ocean Commercial Joint Stock Bank (OceanBank), now Modern Bank of Vietnam Limited (MBV), amounting to: VND 176,090,706

2. Non-cash transactions affecting future cash flows

3. Actual proceeds from borrowings during the period

During the period, the Company obtained a loan from Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Phong North Branch in the total amount of VND 2,131,000,000 (Medium- and Long-term Credit Agreement No. 14-07/2026-HĐCVDADDT/NHCT161-0200754420 dated 14 July 2026).

4. Actual repayment of loan principals during the period

During the period, the Company repaid loan principal to Joint Stock Commercial Bank for Foreign Trade of Vietnam – Dong Anh Branch in the total amount of VND 2,110,000,000 under Long-term Credit Agreement No. 21005/CRC.TH/HĐTD.DAH dated 4 June 2021 and Medium- and Long-term Credit Agreement No. 25041/HĐTD.DAH dated 3 July 2025.

5. Acquisition and disposal of subsidiaries during the reporting period

VIII- OTHER INFORMATION

1. Contingent liabilities, commitments, and other financial information

2. Events occurring after the end of the annual accounting period

3. Information about related parties

Related parties	Relationship
PetroVietnam Technical Services Corporation	Parent Company
Vietnamese - French Cattle Feed Joint Stock Company	Shareholder
VSICO Shipping Joint Stock Company	Shareholder
Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	Member company of Vietnam National Industry – Energy Group
Petroleum Securities Joint Stock Company	Member company of Vietnam National Industry – Energy Group
Hai Phong Pvoil Petroleum Joint Stock Company	Member company of Vietnam National Industry – Energy Group
Nhat Viet Transportation Corporation	Member company of Vietnam National Industry – Energy Group
International Gas Products Shipping Joint Stock Company	Member company of Vietnam National Industry – Energy Group
Branch of Vietnam Gas Corporation - Joint Stock Company - Gas Products Trading Company	Member company of Vietnam National Industry – Energy Group
PetroVietNam Exploration Production Corporation (PVEP)	Member company of Vietnam National Industry – Energy Group
Petroleum Technical Services Joint Stock Corporation Branch - PTSC Marine	Belonging to PetroVietnam Technical Services Corporation
Petroleum Technical Services Joint Stock Corporation Branch - PTSC Da Nang	Belonging to PetroVietnam Technical Services Corporation
PTSC Marine GS - Branch of Petrovietnam Technical Services Corporation	Belonging to PetroVietnam Technical Services Corporation
PTSC Quang Ngai Joint Stock Company	Belonging to PetroVietnam Technical Services Corporation
PTSC Thanh Hoa Technical Services Company	Member company of PetroVietnam Technical Services Corporation
PTSC mechanical and construction limited company	Member company of PetroVietnam Technical Services Corporation
Petro Hotel Company Limited	Member company of PetroVietnam Technical Services Corporation
Vsico Express Indochina Limited Company	Member of VSICO Shipping Joint Stock Company
Vsico Express Dong Bac Joint Stock Company (Old Name:Vsico Express Hai Phong Joint Stock Company)	Member of VSICO Shipping Joint Stock Company
Vsico Express Northwest Limited Company	Member of VSICO Shipping Joint Stock Company
Hanoi Trading and Maritime Services Company Limited	Member of VSICO Shipping Joint Stock Company
Vsico Express Southeast Joint Stock Company – Hanoi Branch Office	Member of VSICO Shipping Joint Stock Company
Duyen Hai Petroleum Construction and Installation Investment Joint Stock Company (PVC Duyen Hai)	The company contributes 20.57% of the charter capital of this company

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Transactions with related parties	Accu. from Beginning of Year	
	Current year	Previous Year
For rent space to place Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	0	46,606,800
Purchase goods and services of the Vietnam Petroleum Technical Services Corporation	0	46,482,070
Purchases of goods and services from Vietnam National Industry – Energy Group	141,683,713	104,381,852
Sell goods and services of PTSC Marine GS - Branch of Petrovietnam Technical Services Corporation	15,767,342,037	
Sell goods and services of PTSC Thanh Hoa Technical Services Company	15,910,190,135	-
Sell goods and services of PTSC Quang Ngai Joint Stock Company		484,909,548
Sell goods and services of PTSC Mechanical and Construction Limited company	143,000,000	1,105,908,240
Purchases of goods and services from Petro Hotel Company Limited	8,981,482	-
Purchases of goods and services from PVC Duyen Hai	0	12,000,000
Sales of goods and services to VSICO Shipping Joint Stock Company	60,438,671,624	59,938,984,447
Purchases of goods and services from VSICO Shipping Joint Stock Company	23,219,704,023	20,531,882,000
Sales of goods and services to Vsico Express Hai Phong Joint Stock Company	2,469,029,368	1,885,126,310
Sales of goods and services to Vsico Express Northwest Limited Company	2,988,346,762	1,933,169,998
Sales of goods and services to Hanoi Trading and Maritime Services Company Limited	4,393,532,000	4,092,080,000
Sales of goods Vsico Express Southeast Joint Stock Company – Hanoi Branch Office	2,641,362,698	1,640,430,936
Sales of goods Vsico Express Indochina Limited Company	1,552,753,260	-
Sales of goods and services to Nhat Viet Transportation Corporation	207,150,000	-
Sales of goods and services to International Gas Products Shipping Joint Stock Company	695,636,360	5,786,759,060
Sales of goods and services to the Branch of Vietnam Gas Corporation - Joint Stock Company - Gas Products Trading Company	6,384,592,620	15,055,929,620
Purchases of goods and services from Hai Phong Pvoil Petroleum Joint Stock Company	9,876,055,178	7,929,621,050

Balance with related parties	Closing balance	Opening balance
Deposits at Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	8,295,871	1,264,814,133
Receivables from Branch of Vietnam Gas Corporation - Joint Stock Company - Gas Products Trading Company	0	2,049,306,588
Receivables from International Gas Products Shipping Joint Stock Company	0	910,093,701
Receivables from Nhat Viet Transportation Corporation	0	503,394,234
Receivables from PTSC Thanh Hoa Technical Services Company	4,209,599,096	130,131,487
Receivables PTSC Marine GS - Branch of Petrovietnam Technical Services Corporation	8,360,173,280	0
Receivables from Vsico Shipping Joint Stock Company	10,885,530,375	6,234,072,965
Receivables from Vsico Express Tay Bac Joint Stock Company	520,586,829	268,113,603
Receivables from Hanoi Trading and Maritime Services Company Limited	1,190,878,200	1,128,384,000
Receivables from Vsico Express Southeast Joint Stock Company – Hanoi Branch Office	388,450,422	265,543,212
Vsico Express Dong Bac Joint Stock Company	661,408,816	496,376,833
Vsico Express Indochina Joint Stock Company	542,833,985	0
Other receivables from PVC Duyen Hai	4,488,960,667	4,488,960,667
Payables to Hai Phong Pvoil Petroleum Joint Stock Company	1,240,346,740	743,492,559
Payables to Petroleum Securities Joint Stock Company	77,000,000	77,000,000
Petrovietnam Exploration Production Corporation-DA: Production Sharing Contract for Blocks 102/10 & 106/10	0	3,017,182,991
Petrovietnam Exploration Production Corporation (Block 103-107)	436,390,745	436,390,745

Expenses for key management personnel	9 months of 2026	9 months of 2025
Salaries and other aggregated benefits	3,950,544,749	3,810,684,742
+ Mr. Nguyen Hai Bang - Chairman of the Board of Directors	877,599,266	756,865,811
+ Mr. Nguyen Quang Thuong - Board Member - Dismissal 06/10/2025)	0	42,000,000
+ Mr. Tran Bui Quang Long - Board Member	36,000,000	36,000,000
+ Mr. Le Trong Quan - Board Member	36,000,000	36,000,000
+ Mr. Nguyễn Hữu Hoan (Board Member - Dismissal 05/06/2026)	20,908,000	0
+ Mr. Nguyen Chi Trung - Director	707,068,469	615,492,256
+ Mr. Vu Van Hung - Full-time Member of the Board of Directors (appointed 05/06/2026)	600,303,453	610,466,218
+ Mr. Vu Ngoc Phach - Vice Director - (Dismissal 05/06/2026)	396,530,112	604,547,818
+ Mr. Dang Kien Nghiep - Deputy General Director (appointed 05/06/2026)	589,404,695	531,121,547
+ Mr. Le Thanh Tu - Cum Member of Supervisory Board	415,416,650	339,681,694
+ Ms. Dang Kieu Anh - Cum Member of Supervisory Board	271,314,104	238,509,398

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

Form B 09a – DN
(Attached to Circular No.
99/2025/TT-BTC dated October 27,
2025 of the Minister of Finance)

4. Financial instruments

Financial leverage ratios	30/09/2026	31/12/2025
Loans	27,752,628,633	31,951,628,633
Cash and cash equivalents	11,906,551,562	9,803,093,475
Net debt	15,846,077,071	22,148,535,158
Equity	461,459,707,364	455,833,401,513
Net debt/Equity ratio	3%	5%

Financial assets	30/09/2026	31/12/2025
Cash and cash equivalents	11,906,551,562	9,803,093,475
Investments held to maturity	51,351,012,085	22,500,000,000
Trade receivables	41,132,642,940	59,961,248,456
Provision for doubtful debts - short term (*)	(3,495,939,635)	(6,312,832,704)
Other receivables	5,435,484,448	5,566,036,061
Excluding other receivables	(365,384,959)	(15,368,459)
Other long-term investments	12,336,401,762	13,143,543,444
Total	118,300,768,203	104,645,720,273

Financial liabilities	30/09/2026	31/12/2025
Short-term borrowings	0	0
Trade payables	22,769,671,352	22,258,684,201
Accrued expenses	2,245,400,814	4,875,697,023
Other payables	1,472,510,703	3,227,540,685
Excluding other payables	(107,908,751)	(203,709,754)
Long-term borrowings due	9,150,000,000	8,440,000,000
Long-term borrowings and debts	18,602,628,633	23,511,628,633
Other financial liabilities	0	0
Total	54,132,302,751	62,109,840,788

IX- AMENDMENTS AND SUPPLEMENTS TO THE REPORTING FORMS

- Restatement of prior year financial statements:

To align with the presentation of the current year's financial statements in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance, the Company has adjusted/restated the comparative figures for 2025. Specifically as follows:

Statement of Financial Position as at December 31, 2025

Unit: VND

Item	Code	As previously/ reported	Adjustments/ reclassifications	Restated
		1	2	3=1+2
A- CURRENT ASSETS	100	103,227,150,535	0	103,227,150,535
I. Cash and cash equivalents	110	9,979,184,181	(176,090,706)	9,803,093,475
2. Cash equivalents	112	180,000,000	(176,090,706)	3,909,294
II. Short-term investments	120	13,000,000,000	9,500,000,000	22,500,000,000
3. Investments held to maturity	123	13,000,000,000	9,500,000,000	22,500,000,000
III. Short-term receivables	130	69,486,237,368	(9,500,000,000)	59,986,237,368
6. Other short-term receivables	135	15,066,036,061	(9,500,000,000)	5,566,036,061
VI. Long-term Assets	160	5,650,851,561	176,090,706	5,826,942,267
5. Others current assets	165	0	176,090,706	176,090,706
C- LIABILITIES	300	90,371,318,029	0	90,371,318,029
3. Dividend and interest payables	313	0	4,784,077,000	4,784,077,000
10. Other short-term payables	320	8,011,617,685	(4,784,077,000)	3,227,540,685

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

Form B 09a – DN
(Attached to Circular No.
99/2025/TT-BTC dated October 27,
2025 of the Minister of Finance)

Preparer
(Signature, full name)



Luong Quoc Phuong

Accountant Manager
(Signature, full name)



Luong Thanh Tung

Hai Phong, date 14 month 10 year 2026

Director
(Signature, full name, seal)



Nguyen Chi Trung