PTSC SAO MAI TECHNICAL PORT JOINT STOCK COMPANY
No. 65A3 30/4 St., Rach Dua Ward, Ho Chi Minh City, S.R Vietnam

Form No. B 01- DN
(Issued under Circulat No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)

STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Items	Code	Notes	30/09/2026	01/01/2026
1	2	3	4	5
A. SHORT-TERM ASSETS (100=110+120+130+140+150)	**100**		**332.648.914.116**	**504.608.723.564**
I. Cash and Cash Equivalents	**110**	**V.1**	**42.064.226.979**	**184.332.373.083**
1. Cash	111		42.064.226.979	23.360.249.795
2. Cash equivalents	112			160.972.123.288
II.Short-term Financial Investment	**120**		**69.247.095.889**	**37.564.487.673**
1. Trading securities	121		-	-
2. Provision for diminution in value of trading securities (*)	122		-	-
3. Held-to-maturity investments	123	V.2a	69.247.095.889	37.564.487.673
III. Short-term Receivables	**130**		**107.468.355.932**	**200.724.589.486**
1. Short-term trade receivables	131	V.3a	63.970.125.781	53.348.831.467
2. Short-term advances to suppliers	132		42.077.418.242	94.481.463.795
3. Short-term internal receivables	133		-	-
4. Receivables under construction contracts	134		-	-
5. Other short-term receivables	135	V.4a	22.362.422.000	66.426.212.954
7. Provision for doubtful debts (*)	136		(20.941.610.091)	(13.531.918.730)
8. Assets shortage pending resolution	137		-	-
IV. Inventories	**140**		**50.907.595.651**	**71.232.597.833**
1. Inventories	141	V.5	50.907.595.651	71.232.597.833
2. Provision for inventory devaluation (*)	142		-	-
V. Short-term Biological Assets	**150**			
1. Livestock for one-time harvest (short-term)	151			
2. Seasonal crops or one-time harvest crops (short-term)	152			
3. Provision for impairment of short-term biological assets	153			
VI. Other Short-term Assets	**160**		**62.961.639.665**	**10.754.675.489**
1. Short-term prepaid expenses	161	V.10a	1.235.653.362	733.031.598
2. Deductive VAT	162		27.430.775.536	10.021.643.891
3. Taxes and other receivables from the State	163	V.13	34.295.210.767	-
4. Government bond repurchase transactions	164		-	-
5. Other short-term assets	165	V.11	-	-

CÔNG TY CỔ PHẦN CẢNG KỸ THUẬT PTSC SAO MAI
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Date: 2026.10.21 17:30:59+07'00'

Items	Code	Notes	30/09/2026	01/01/2026
1	2	3	4	5
B. LONG-TERM ASSEST (200=210+220+240+250+260)	**200**		**643.984.976.909**	**345.938.071.267**
I. Long-term Receivables	**210**		**15.000.000**	**15.000.000**
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Capital allocated to dependent units	213		-	-
4. Long-term internal receivables	214		-	-
5. Other long-term receiables	215	V.4b	15.000.000	15.000.000
6. Provision for doubtful debts (*)	216		-	-
II. Fixed Assets	**220**		**274.561.994.587**	**132.565.595.133**
1. Tangible fixed assets	221	V.7	274.561.994.587	132.565.595.133
- Cost	222		341.635.224.028	194.078.305.674
- Accumulated depreciation (*)	223		(67.073.229.441)	(61.512.710.541)
2. Finance lease fixed assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227		-	-
- Cost	228	V.8	53.372.880	53.372.880
- Accumulated amortization (*)	229		(53.372.880)	(53.372.880)
III. Long-term Biological Assets	**230**			
1. Bearer livestock (for recurring production)	231			
a) Immature	232			
b) Mature	233			
- Cost	234			
- Accumulated depreciation (*)	235			
2. Livestock for one-time harvest (long-term)	236			
3. Seasonal or one-time harvest crops (long-term)	237			
4. Allowance for impairment of long-term biological assests (*)	238			
III. Investment Property	**240**	**V.9**	**151.372.963.311**	**154.924.417.203**
- Cost	241		229.280.786.454	229.280.786.454
- Accumulated depreciation (*)	242		(77.907.823.143)	(74.356.369.251)
IV. Long-term Work in Progress	**250**		**214.456.110.434**	**54.311.897.749**
1.Long-term production and business in progress	251		-	-
2. Construction in progress	252	V.6	214.456.110.434	54.311.897.749

Items	Code	Notes	30/09/2026	01/01/2026
1	2	3	4	5
V. Long-term Financial Investments	**260**		-	-
1. Investment in subsidiaries	261		-	-
2. Investment in asociated and joint ventures	262		-	-
3. Other investment	263	V.2b	-	-
4. Provision for diminution in value of long-term investments (*	264		-	-
5. Held-to-maturity investments	265		-	-
6. Provision for HTM investments (*)	266		-	-
VI. Other Long-term Assest	**270**		**3.578.908.577**	**4.121.161.182**
1. Long-term prepaid expenses	271	V.10b	3.578.908.577	4.121.161.182
2. Deferred tax assets	272		-	-
3. Long-term spare parts, equipment and supplies	273		-	-
4. Other long-term assest	274		-	-
TOTAL ASSETS (270=100+200)	**280**		**976.633.891.025**	**850.546.794.831**
C. Liabilities (300=310+330)	**300**		**414.109.296.441**	**289.532.293.753**
I. Short-term liabilities	**310**		**233.140.171.886**	**110.478.400.226**
1. Short-term trade payables	311	V.12a	148.925.435.702	64.843.638.601
2. Short-term advances from customers	312		10.963.556.600	5.789.278.750
3. Dividends and profit payable	313		3.946.377.275	3.947.359.025
4. Taxes and other payables to the State	314	V.13	1.298.032.564	1.121.932.344
5. Payables to employees	315		8.280.940.673	6.872.548.146
6. Short-term accrued expenses	316	V.14	22.355.689.623	10.492.909.390
7. Short-term internal payables	317		-	-
8. Payables under construction contracts	318		-	-
9. Unearned revenue	319	V.16	6.505.815.788	16.672.453.004
10. Other short-term payables	320	V.15	153.555.320	103.239.500
11. Short-term borrowings and finance lease liabilities	321		30.000.000.000	-
12. Short-term provisions	322		-	-
13. Bonus and welfare fund	323		710.768.341	635.041.466
14. Price stabilization fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II. Long-term Liabilities	**330**		**180.969.124.555**	**179.053.893.527**
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes payable	333			

Items	Code	Notes	30/09/2026	01/01/2026
1	2	3	4	5
4. Long-term accrued expenses	334		-	-
5. Internal payables relating to capital	335		-	-
6. Other long-term internal payables	336		-	-
7. Unearned revenue	337	V.16	166.302.801.664	165.052.964.576
8. Other long-term payables	338		-	-
9. Long-term borrowings and finance lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred tax liabilities	342	V.17	14.590.132.415	13.924.738.475
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		76.190.476	76.190.476
D. Owners' Equity (400=410+420)	**400**		**562.524.594.584**	**561.014.501.078**
I. Owners' Equity	**410**	**V.18**	**562.524.594.584**	**561.014.501.078**
1. Contributed capital	411		500.000.000.000	500.000.000.000
- Ordinary shares with voting rights	411A		500.000.000.000	500.000.000.000
- Preferred shares	411B		-	-
2. Share premium	412		-	-
3. Equity component of convertible bonds	413		-	-
4. Other capital	414		-	-
5. Treasury shares	415		-	-
6. Revaluation surplus	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		44.351.392.969	44.351.392.969
9. Other funds belonging to owners' equity	419		-	-
10. Undistributed earnings	420		18.173.201.615	16.663.108.109
- Accumulated undistributed earnings up to prior year-end	420A		16.186.960.636	15.056.049.794
- Current period undistributed earnings	420B		1.986.240.979	1.607.058.315
Total Liabilities and Owners' Equity (440=300+400)	**440**		**976.633.891.025**	**850.546.794.831**

Approved on: 21... October 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Vũ Thị Hằng Nga	Phạm Thị Hương Giang	Nguyen Thanh Hai DIRECTOR

M.S.D.N: 3500794814-C.T.C.P
CÔNG TY CỔ PHẦN CẢNG KỸ THUẬT PTSC SAO MAI
THÀNH PHỐ HỒ CHÍ MINH

PTSC SAO MAI TECHNICAL PORT JOINT STOCK COMPANY
No. 65A3 30/4 St., Rach Dua Ward, Ho Chi Minh City, S.R Vietnam

Form No. B 02a - DN
(Issued under Circulat No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)

INTERIM INCOME STATEMENT

For the period from 01/7/2026 to 30/9/2026

Items	Code	Notes	Quarter III		Year-to-date (YTD), up to the end of the current quarter	
			From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
1. Revenue from sales of goods and rendering of serv	01		77.427.410.490	24.244.021.051	347.497.680.014	134.289.540.933
2. Deductions from revenue	02			-		-
3. Net revenue from sales of goods and rendering of s	10	VI.19	77.427.410.490	24.244.021.051	347.497.680.014	134.289.540.933
4. Cost of goods sold	11	VI.20	67.635.637.682	19.165.312.596	312.594.070.451	116.255.623.529
5. Gross profit from sales of goods and rendering of s	20		9.791.772.808	5.078.708.455	34.903.609.563	18.033.917.404
6. Financial income	21	VI.21	2.055.921.580	2.653.218.340	7.628.904.075	9.749.031.748
7. Financial expenses	22	VI.22	31.300	30.063.890	31.300	49.789.917
- Of which: Interest expenses	23				-	19.726.027
8. Selling expenses	25	VI.25b	-	145.611.027	-	436.833.081
9. General and administrative expenses	26	VI.25a	10.833.022.853	2.960.054.625	30.668.945.934	17.016.998.663
10. Operating profit	30		1.014.640.235	4.596.197.253	11.863.536.404	10.279.327.491
11. Other income	31	VI.23	43.460.001	10.000	263.865.922	1.166.762.614
12.Other expenses	32	VI.24	-	4.200.007.885	7.909.891.153	9.298.867.532
13. Other profit (40=31-32)	40		43.460.001	(4.199.997.885)	(7.646.025.231)	(8.132.104.918)
14. Accounting profit before tax	50		1.058.100.236	396.199.368	4.217.511.173	2.147.222.573
15. Current corporate income tax expense	51	VI.27	356.798.687	-	1.565.876.254	-
16. Deferred corporate income tax expense	52	V.17	221.797.980	221.797.980	665.393.940	665.393.940
17. Profit after corporate income tax	60		479.503.569	174.401.388	1.986.240.979	1.481.828.633
18. Basic earnings per share	70		10	3	40	30
19. Diluted earnings per share (*)	71		10	3	40	30

Approved on:.21...October 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Vũ Thị Hằng Nga	Phạm Thị Hương Giang	Nguyen Thanh Hai DIRECTOR

M.S.D.N: 3500794814 - C.T.C.P
CÔNG TY CỔ PHẦN CẢNG KỸ THUẬT PTSC SAO MAI
THÀNH PHỐ HỒ CHÍ MINH

PTSC SAO MAI TECHNICAL PORT JOINT STOCK COMPANY
No. 65A3 30/4 St., Rach Dua Ward, Ho Chi Minh City, S.R Vietnam

Form No. B 03 - DN
(Issued under Circulat No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)

STATEMENT OF CASH FLOWS

(Direct Method)

From the period from 01/01/2026 to 30/9/2026

Items	Code	Notes	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
I. Cash flows from operating activities				
1. Cash receipts from sales of goods and rendering of services and	01		348.770.661.631	141.891.457.204
2. Cash payments to suppliers for goods and services	02		(237.152.026.543)	(132.984.360.104)
3. Cash payments to employees	03		(18.996.029.817)	(15.545.784.307)
4. Interest paid	04		-	(19.726.027)
5. Corporate income tax paid	05		(1.267.980.813)	
6. Other cash receipts from operating activities	06		15.229.777.199	23.740.066.613
7. Other cash payments for operating activities	07		(31.920.471.384)	(11.596.908.936)
Net cash flows from operating activities	**20**		**74.663.930.273**	**5.484.744.443**
II. Cash flows from investing activities				
1. Cash payments for acquisition and construction of fixed assets a	21		(219.570.259.466)	(153.120.727.529)
2. Cash receipts from disposal of fixed assets and other long-term a	22		-	
3. Cash payments for lending and purchase of debt instruments of	23		(150.000.000.000)	(218.000.000.000)
4.Cash receipts from recovery of loans and resale of debt instrumer	24		120.000.000.000	328.595.547.945
5. Cash payments for investment in other entities	25		-	
6. Cash receipts from divestment in other entities	26		-	
7. Interest received, dividends and profits received	27		2.638.206.389	10.115.692.581
Net cash flows from investing activities	**30**		**(246.932.053.077)**	**(32.409.487.003)**
III. Cash flows from financing activities				
1. Cash receipts from issuance of shares and capital contributions f	31			
2. Cash payments for return of capital to owners and repurchase of	32			
3. Proceeds from borrowings (short-term and long-term)	33		155.000.000.000	12.000.000.000
4. Repayment of borrowings (principal)	34		(125.000.000.000)	(12.000.000.000)
5. Payments of finance lease liabilities	35			
6. Dividends and profits paid to owners	36			
Net cash flows from financing activities	**40**		**30.000.000.000**	**-**
Net increase/(decrease) in cash and cash equivalent (50=20+30+	**50**		**(142.268.122.804)**	**(26.924.742.560)**
Cash and cash equivalents at the beginning of the period	**60**		**184.332.373.083**	**40.812.328.907**
Effect of exchange rate changes on cash and cash equivalents	61		-23.300	32.500
Cash and cash equivalents at the end of the period (70 = 50+60+	**70**		**42.064.226.979**	**13.887.618.847**

Approved on 21..... October 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Vũ Thị Hằng Nga	Phạm Thị Hương Giang	Nguyen Thanh Hai DIRECTOR

PTSC SAO MAI TECHNICAL PORT JOINT STOCK COMPANY
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Form No. B 09 – DN
(Ban hành theo Thông tư số200/2014/TT-BTC
Ngày 22/12/2014 của Bộ Tài chính)

NOTES TO FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 September 2026

I. GENERAL INFORMATION

1. Ownership Structure

PTSC Sao Mai Technical Port Joint Stock Company (formerly known as Sao Mai - Ben Dinh Petroleum Investment Joint Stock Company, hereinafter referred to as the "Company") was established and operates in Vietnam as a joint stock company under Investment Certificate No. 8678432804 dated 27 September 2012, as amended for the first time on 27 October 2016, issued by the People's Committee of Ho Chi Minh City (previously registered in Ba Ria - Vung Tau Province). The Company was initially granted Enterprise Registration Certificate No. 3500794814 dated 07 May 2007, with the 14th amendment dated 28 April 2025..

As at 31 March 2026, the Company's charter capital amounted to VND 500,000,000,000, divided into 50,000,000 ordinary shares with a par value of VND 10,000 per share. The Company's shares are listed on the UPCoM under the ticker symbol **PSB**.

The total number of employees of the Company as at 30 September 2026 was 78 (01 January 2026: 70).

2. Business Lines

The fields of operation, products and services, and goods provided to the market are detailed in the Company's business license.

3. Main business lines and activities

Operation of Sao Mai-Ben Dinh container port complex and economic zone; Warehouse leasing.

Building and repairing ships, floating vehicles; Assembling drilling rigs and floating structures for the oil and gas industry; Manufacturing, repairing and leasing containers; Buying and selling machinery and equipment for the oil and gas and maritime industries;

- Construction of works serving the oil and gas industry, warehouses for storing oil and gas products, oil - gas - fuel pipelines; Construction of civil and industrial engineering works; Construction of water supply and drainage pipelines; Construction of construction structures; Construction of electrical works up to 35KV; Construction of underground and underwater works; Construction of all kinds of houses;

- Buying and selling machinery and equipment for the Oil and Gas and Maritime industries;

- Transport business by sea and inland waterways; Trading in fertilizers, construction materials, chemicals (except for highly toxic and banned chemicals, chemicals used in industry);

- Wholesale of silk, fiber, textile yarn; wholesale of cotton fiber raw materials, dyes; Wholesale of packaging materials and packaging for the textile industry; Wholesale of asphalt and chemical raw materials, additives for asphalt production; Wholesale of plastics in primary form: Polypropylene resins and other related products;

- Leasing of means of transport, warehouses; transporting goods by road; Transporting crude oil and petrochemical products; Shipping agency services;

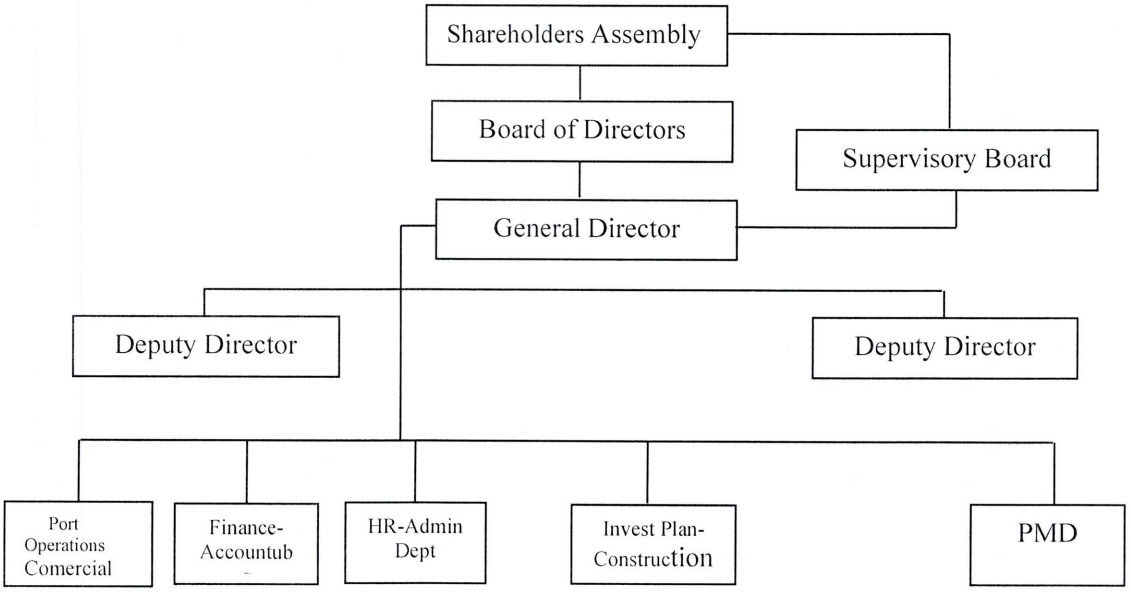
- Labor leasing.

- Support service activities for crude oil and natural gas extraction, specifically: management, operation, business, and exploitation of ports and oil and gas service bases; manufacturing, repair, and mechanical maintenance services; supply of materials, equipment, and food for the oil and gas industry; load testing, non-destructive testing (NDT), pre- and post-weld heat treatment, launching services, heavy-lift operations, and weighing services.
- Collection of hazardous waste; support service activities for road transport; treatment and disposal of non hazardous waste; treatment and disposal of hazardous waste.

4. Normal production and business cycle

The Company's normal production and business cycle is carried out within a period of no more than 12 months.

5. Company organization chart:



II. ACCOUNTING PERIOD AND CURRENCY:

1. Accounting period

The Company's fiscal year starts on 01 January and ends on 31 December.

2. Currency used in accounting:

Financial statements are presented in Vietnamese Dong (VND)

III. Applicable accounting standards and regimes:

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

The financial statements are presented in Vietnamese Dong (VND), under the historical cost principle and in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System and relevant current regulations in Vietnam.

IV. Summary of significant accounting policies:

The following are the principal accounting policies applied by the Company in preparing its financial statements:

Types of exchange rates applied in accounting

The Company applies exchange rates in accordance with the guidance prescribed under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

Accounting estimates

The preparation of financial statements in accordance with Vietnamese accounting standards, accounting regimes for enterprises and legal regulations related to the preparation and presentation of financial statements requires the Board of Directors to make estimates and assumptions that affect the reported figures on liabilities, assets and the presentation of contingent liabilities and assets at the date of the financial statements as well as

the reported figures on revenues and expenses during the financial year. Although accounting estimates are made with all the knowledge of the Board of Directors, the actual figures that arise may differ from the estimates and assumptions made.

1. Financial instruments

Initial notes

Financial assets: At the date of initial recognition, financial assets are recorded at cost plus transaction costs that are directly attributable to the acquisition of the financial assets. The Company's financial assets include cash and cash equivalents, short-term financial investments, trade receivables, other receivables, deposits and other long-term investments.

Financial liabilities: On the date of initial recognition, financial liabilities are recorded at cost less transaction costs directly attributable to the issuance of such financial liabilities. The Company's financial liabilities include trade payables and accrued expenses.

Re-evaluate after initial recording

Currently, there are no regulations on revaluation of financial instruments after initial recognition.

2. Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits, short-term or highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

3. Principles of accounting for financial investments

Held-to-maturity investments: include investments that the Company has the intention and ability to hold until maturity. Held-to-maturity investments are mainly term bank deposits with the purpose of earning periodic interest.

Held-to-maturity investments are recognized on the acquisition date and initially measured at cost. Interest income from investments held to maturity after the acquisition date is recognized in the Income Statement on an accrual basis.

Provision for doubtful debts of investments held to maturity is made in accordance with current accounting regulations.

4. Provision for doubtful debts

Provision for doubtful debts is made for receivables that are overdue for six months or more, or receivables that the debtor is unlikely to be able to pay due to liquidation, bankruptcy or similar difficulties, based on the provisions in Circular No. 48/2019/TT-BTC issued by the Ministry of Finance on August 8, 2019 and Circular No. 24/2022/TT-BTC dated April 7, 2022 of the Ministry of Finance.

5. Inventory

Inventories are stated at cost. Where the net realizable value is lower than the cost price, the net realizable value shall be used. The cost of inventories comprises direct materials, direct labour and, where applicable, those overheads incurred in bringing the inventories to their present location and condition.

Cost of inventories is determined using the weighted average method. Net realizable value is determined as the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

The Company's inventories mainly consist of work in progress related to projects and costs incurred related to project management consulting services.

Provision for inventory devaluation is made for obsolete, substandard inventories and when the book value of inventories is higher than net realizable value at the balance sheet date.

6. Fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

The initial cost of tangible fixed assets comprises the purchase price and any costs directly attributable to bringing the asset to working condition for its intended use.

Tangible fixed assets are depreciated according to Circular 45/2013-TT-BTC dated April 25, 2013 issued by the Ministry of Finance, effective from June 10, 2013.

Depreciation is calculated using the straight-line method over the estimated useful life, as follows:

	Year
Houses, buildings	6-40
Machinery & Equipment	7-15
Means of transport	7
Office equipment	3
Other tangible assets	5-10

7. Assets lease

A lease is classified as an operating lease when the lessor retains a significant portion of the rewards and is subject to the risks of ownership of the asset. Operating lease expenses are recognised in the income statement on a straight-line basis over the lease term. Consideration received or receivable as an incentive to enter into an operating lease is also recognised on a straight-line basis over the lease term.

Operating lease revenue is recognised on a straight-line basis over the lease term. Initial direct costs incurred in negotiating an operating lease are recognised as part of the carrying amount of the leased asset and are also recognised on a straight-line basis over the lease term.

8. Intangible fixed assets and depreciation

Intangible fixed assets represent accounting software and are stated at cost less accumulated amortization. Accounting software is amortized using the straight-line method over 05 years.

9. Cost of unfinished basic construction

Assets in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use.

10. Real estate investment

Investment properties comprise infrastructures held by the Company to earn rental income or for capital appreciation and are stated at cost less accumulated depreciation. The cost of purchased investment properties comprises the purchase price and directly attributable costs such as legal fees, property transfer taxes and other transaction costs. The cost of self-constructed investment properties is the final settlement value of the construction or directly attributable costs of the investment properties.

Investment properties are depreciated using the straight-line method over the lease term.

11. Prepaid expenses

Prepaid expenses include actual expenses that have been incurred but are related to the business performance of many accounting periods.

Long-term prepaid expenses include the value of tools, supplies, and small components issued for use and are considered to be capable of providing future economic benefits to the Company for a period of 01 year or more. These expenses are capitalized as prepayments and allocated to the Income Statement, using the straight-line method in accordance with current accounting regulations.

12. Provisions for payables

Provisions are recognised when the Company has a present obligation as a result of a past event, and it is probable that the Company will be required to settle that obligation. Provisions are measured based on management estimate of the expenditure required to settle the obligation at the balance sheet date.

13. Revenue recognition

Sales revenue is recognized when all five (5) following conditions are satisfied:

(a) The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;

(b) The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;

(c) Revenue is measured with relative certainty;

(d) It is probable that the economic benefits associated with the transaction will flow to the Company; and

(e) Identify the costs associated with a sales transaction.

Revenue from a transaction involving the rendering of services is recognised when the outcome of the transaction can be measured reliably. Where a transaction involving the rendering of services is spread over several periods, revenue is recognised in each period based on the results of the stage of completion of the work at the balance sheet date of that period. The outcome of a transaction involving the rendering of services is recognised when all four (4) of the following conditions are met:

(a) Revenue is measured with relative certainty;

(b) It is possible to obtain economic benefits from the transaction of providing that service;

(c) Determine the stage of completion of the work at the balance sheet date; and

(d) Identify the costs incurred for the transaction and the costs to complete the transaction to provide that service.

Interest income is recognized on an accrual basis, based on the outstanding balances and the applicable interest rate.

Interest from financial investments is recognized when the Company is entitled to receive interest.

14. Construction contract

When the outcome of a construction contract can be estimated reliably, revenue and costs are recognised by reference to the stage of completion of the contract activity at the end of the reporting period, measured as a proportion of the estimated total contract costs incurred for work performed to date, except where this proportion is not representative of the stage of completion. This may include additional costs, compensation and performance bonuses as agreed with the customer.

When the outcome of a contract cannot be estimated reliably, revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable.

15. Foreign currency

The Company applies the treatment of exchange rate differences according to the guidance of Vietnamese Accounting Standard No. 10 (VAS 10) "Effects of changes in exchange rates". Accordingly, transactions arising in foreign currencies are converted at the exchange rate on the date of the transaction. Exchange rate differences arising from these transactions are recorded in the income statement.

The balances of cash assets and receivables and payables denominated in foreign currencies at the balance sheet date are translated at the exchange rate on that date and treated as follows:

Exchange rate differences arising from revaluation of cash, short-term receivables and short-term payables in foreign currencies at the end of the accounting period after offsetting the increase and decrease, the remaining difference is included in financial income or financial expenses in the period.

16. Borrowing costs

Borrowing costs directly related to the purchase, construction or production of fixed assets for the period before they are put into use or business are added to the original cost of fixed assets (capitalized), borrowing costs incurred after the assets have been put into use or business are recorded as expenses in the period.

All other borrowing costs are recognized in the Income Statement when incurred.

17. Tax

Corporate income tax represents the sum of current and deferred tax liabilities.

The tax currently payable is based on taxable profit for the period. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other periods (including losses carried forward, if any) and it further excludes items that are not taxable or deductible.

Deferred income tax is calculated on the differences between the carrying amount and the tax base of assets or liabilities in the financial statements and is recorded under the balance sheet method.

Deferred tax liabilities should be recognized for all temporary differences while deferred tax assets are recognized only to the extent that it is probable that future taxable profits will be available against which the temporary differences can be used.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled. Deferred tax is recognised in the income statement, except when it relates to items recognised directly in equity, in which case the deferred tax is also recognised in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the Company's corporate income tax payable and deferred income tax is based on current tax regulations. However, these regulations are subject to change from time to time and the ultimate determination of corporate income tax depends on the results of the examination by the competent tax authority.

Other taxes are applied according to current tax laws in Vietnam

V. Additional information for the indicators presented on the balance sheet and income statement

1. Cash and cash equivalents

	30/09/2026	01/01/2026
	VND	VND
Cash	75.070.384	90.964.566
Non-term bank deposits	41.989.156.595	23.269.285.229
Cash equivalents	-	160.972.123.288
Total	**42.064.226.979**	**184.332.373.083**

2. Short-term financial investments

Held to maturity investment: short term

	30/09/2026 VND	01/01/2026 VND
Term deposit	69.247.095.889	37.564.487.673
Cộng	**69.247.095.889**	**37.564.487.673**

3. Customer receivables:

a. Short-term trade receivables

	30/09/2026 VND	01/01/2026 VND
PTSC	1.128.382.643	5.449.591.020
Sai Gon Offshore Fabrication and Engineering Limited	13.531.918.730	13.531.918.730
VIETSOVPETRO	-	15.009.814.070
PV Shipyard	3.092.630.828	2.667.557.364
PVC MS	3.019.531.797	1.797.993.702
PTSC M&C	15.867.486.321	14.277.569.898
A SUNG VINA Ltd	377.680.000	443.944.005
POS	2.917.033.985	
PTSC Supply Base	222.286.250	
Lilama 8	22.184.876.457	
Other companies	1.628.298.770	170.442.678
Total	**63.970.125.781**	**53.348.831.467**

b. Receivables from customers who are related parties (PTSC)

	30/09/2026 VND	01/01/2026 VND
POS	2.917.033.985	
PTSC M&C	15.867.486.321	14.277.569.898
PV Shipyard	3.092.630.828	2.667.557.364
PTSC	1.128.382.643	5.449.591.020
Total	**23.005.533.777**	**22.394.718.282**

4. Short-term advances to suppliers

	30/09/2026 VND	01/01/2026 VND
VINACONS E&C	-	44.690.307.214
First Investment And Design Consultancy JSC	422.460.000	
Dai Nam Infrastructure Construction Co.LTD	32.103.611.076	32.103.611.076
BMC Engineering Construction JSC	9.167.777.813	9.167.777.813
Other suppliers	383.569.353	8.519.767.692
Cộng	**42.077.418.242**	**94.481.463.795**

5. Other receivables

a. Short-term other receivables

	30/09/2026	01/01/2026
	VND	VND
Land rental receivables	7.409.691.361	62.130.328.865
Receivable from PV Shipyard for land renta	10.232.979.845	-
Receivable from PVC-MS for land rental	409.527.082	1.209.527.082
Accrued revenue	4.253.706.851	3.019.892.887
Other receivables	540.870	45.397.117
Receivables from social, health and unemployment insurance (SI, HI, UI)	26.317.019	21.067.003
Deposits and security deposits	-	-
Advances	30.199.842	-
Total	**22.362.962.870**	**66.426.212.954**

b. Long -term receivables

	30/09/2026	01/01/2026
	VND	VND
Deposits and security deposits	15.000.000	15.000.000
Total	**15.000.000**	**15.000.000**

5. Bad debts

	30/09/2026	01/01/2026
	VND	VND
	-	-
Công ty TNHH Đóng tàu và Cơ khí Hàng hải Sài Gòn	13.531.918.730	13.531.918.730
Land rental receivables	7.409.691.361	
Total	**20.941.610.091**	**13.531.918.730**

6. Inventories:

	30/09/2026	01/01/2026
	VND	VND
Goods in transit	-	55.452.600.000
Raw materials	152.495.000	-
Finished goods	57.883.909	130.027.466
Good on consignment	-	-
Work in progress *(WIP)*	50.697.216.742	15.649.970.367
Total	**50.907.595.651**	**71.232.597.833**

7. Long-term unfinished assets

Cost of unfinished construction

	30/09/2026	01/01/2026
	VND	VND
Construction of Sao Mai – Ben Dinh Petroleum Maritime Service Base	37.938.201.419	37.938.201.419
Construction of 35-hectare Petroleum Service Area (Sao Mai – Ben Dinh)	158.874.649.866	3.566.009.572
Relocation and installation of existing workshops (connection from PV Shipyard to PVC-MS site) and relocation of maritime workshop labor force	12.725.868.576	12.725.868.576
Other projects	4.917.390.573	81.818.182
Acquisition of property, plant and equipment	-	-
Total	**214.456.110.434**	**54.311.897.749**

7. Tangible fixed assets

	House, architecture	Machinery, equipment	Means of transport	Device DC management	Other tangible assets	Total
	VND	VND	VND	VND	VND	VND
ORIGINAL PRICE						
Balance at 01/01/2026	148.516.067.293	2.931.159.259	7.648.418.313	572.808.000	34.409.852.809	194.078.305.674
Purchased during the year	-	117.182.300		293.270.000	1.105.099.000	1.515.551.300
Investment in construction	147.711.379.942	-	-		-	147.711.379.942
Other increases	-					
Decrease due to liquidation	-	-	1.670.012.888		-	1.670.012.888
Other discounts (*)				-	-	
Balance at 30/9/2026	**296.227.447.235**	**3.048.341.559**	**5.978.405.425**	**866.078.000**	**35.514.951.809**	**341.635.224.028**
ACCUMULATED DEPRECIATION						
Balance at 01/01/2026	23.038.449.870	1.047.823.323	4.221.621.780	180.853.743	33.023.961.825	61.512.710.541
Depreciation during the period	5.637.247.090	141.056.300	747.724.509	95.935.587	608.568.302	7.230.531.788
Other increases						-
Depreciation during the period		-	1.670.012.888			1.670.012.888
Other discounts					-	-
Balance at 31/9/2026	**28.675.696.960**	**1.188.879.623**	**3.299.333.401**	**276.789.330**	**33.632.530.127**	**67.073.229.441**
RESIDUAL VALUE						
Balance at 01/01/2026	**125.477.617.423**	**1.883.335.936**	**3.426.796.533**	**391.954.257**	**1.385.890.984**	**132.565.595.133**
Balance at 30/9/2026	**267.551.750.275**	**1.859.461.936**	**2.679.072.024**	**589.288.670**	**1.882.421.682**	**274.561.994.587**

(*)This is the relocation cost, reimbursement for the item "Relocation of existing factory" of the project "Road to Sao Mai - Ben Dinh Petroleum Maritime Service Base (Connecting from PV Shipyard Company through the land of PVC-MS Company)". This item has been approved for investment capital settlement according to Decision No. 62/QD-SMBĐ dated May 27, 2024 of the Company Director. According to this decision, the above item has not yet recorded an increase in the original value of fixed assets, so during the period, the Company made adjustments to reduce the original value of fixed assets, depreciation and recorded an increase in the value of unfinished basic construction..

The value of property, plant and equipment (PPE) includes fully depreciated assets that are still in use, amounting to VND 37,897,008,568 as at 30 September 2026 (VND 39,391,184,881 as at 1 January 2026).

8. Intangible fixed assets

	Accounting Software	Total
		VND
ORIGINAL PRICE		
Balance at 01/01/2026	53.372.880	53.372.880
Balance at 30/9/2026	53.372.880	53.372.880
ACCUMULATED DEPRECRIATION		
Balance at 01/01/2026		53.372.880
Deprecriation during the period		-

Balance at 30/9/2026	53.372.880
RESIDUAL VALUE	
Balance at 01/01/2026	**0**
Balance at 30/9/2026	**0**

9. Investment real estate

	Infrastructure VND
ORIGINAL PRICE	
Balance at 01/01/2026 and 30/9/2026	**229.280.786.454**
Accumulated Depreciation	
Balance at 01/01/2026	**74.356.369.251**
Depreciation during the period	3.551.453.892
Balance at 30/9/2026	**77.907.823.143**
Residual value	
Balance at 01/01/2026	**154.924.417.203**
Balance at 30/9/2026	151.372.963.311

Details of the Company's investment real estate original price are as follows:

	Beginning and ending balance VND
39.8 Hectare Infrastructure Project (i)	131.881.668.267
23 Hectare Infrastructure Project (ii)	97.399.118.187
Total	**229.280.786.454**

(i) Investment property represents the infrastructure and land area of 39.8 ha at Sao Mai Ben Dinh Petroleum Marine Service Base of Sao Mai Ben Dinh project which was completed in 2009 and then leased by Petroleum Rig Manufacturing Joint Stock Company since 2009 (Economic Contract No. 0107001/HDKT-PVSB dated December 6, 2007). This investment property is depreciated using the straight-line method over the lease term of 48 years.

(ii) Investment real estate represents the infrastructure on a land area of 23 hectares at the Sao Mai - Ben Dinh Petroleum Maritime Services base of the Sao Mai Ben Dinh Project completed in 2010 and leased by Petroleum Equipment Installation and Metal Structure Joint Stock Company since 2010 (Principle Contract No. 23/PVSB-PVC/12-09/M dated December 11, 2009 and Economic Contract No. 15/PVSB-PVC.MS/08-10/B dated August 9, 2010), this investment real estate is depreciated using the straight-line method over the lease term of 49 years.

10. Prepaid expenses:

a. Short-term prepaid expenses:

	30/9/2026 VND	01/01/2026 VND
Cost of tools and equipment	672.763.813	192.725.590
Insurance premium	388.659.906	252.668.278
Other costs	174.229.643	287.637.730
Total	**1.235.653.362**	**733.031.598**

c. Long-term prepaid expenses:

	30/9/2026 VND	01/01/2026 VND
Cost of tools and equipment	1.188.265.794	569.856.971

Prepaid Repair Costs	1.570.919.518	1.460.309.604
Other prepaid expenses	819.723.265	2.090.994.607
Total	**3.578.908.577**	**4.121.161.182**

11. Other assets

	As at period end	As at beginning of the year
	VND	VND
Other short-term assets	-	-
Total	-	-

12. Payable to Seller

a. Short-term trade payables

	30/9/2026		01/01/2026	
	VND		VND	
	Gross amount	Amount recoverable	Gross amount	Amount recoverable
PETROCONS-MS (former PVC MS)	611.959.050	611.959.050	10.898.000	10.898.000
Hải Lưu Group	29.466.479.484	29.466.479.484	9.767.126.037	9.767.126.037
QSC Steel	1.139.852.942	1.139.852.942		
Công ty Cổ phần Tư vấn Đầu tư Công Chính	331.410.000	331.410.000	502.760.000	502.760.000
PTSC SUPPLY BASE	14.558.302.863	14.558.302.863	10.277.578.466	10.277.578.466
CMB. JSC	60.000.000	60.000.000	60.000.000	60.000.000
An Lac Construction LTD.	2.422.646.899	2.422.646.899	1.696.290.243	1.696.290.243
Công ty Cổ Phần Thương mại Kỹ thuật Toàn Cầu	1.826.488.000	1.826.488.000.		
Ha Quang JSC	3.143.815.200	3.143.815.200		
Vina E&C	67.417.322.849	67.417.322.849		
LITTLE TIGER INTERNATIONAL LIMITED			36.927.800.000	36.927.800.000
TECHCRANE INTERNATIONAL, LLC	1.191.237.408	1.191.237.408		
			1.209.906.396	1.209.906.396
Other payables	26.755.921.007	26.755.921.007	5.601.185.855	5.601.185.855
Total	**148.925.435.702**	**148.925.435.702**	**64.843.638.601**	**64.843.638.601**

b. Payable to related parties

	30/9/2026		01/01/2026	
	VND		VND	
	Gross amount	Amount recoverable	Gross amount	Amount recoverable
PETROVIETNAM	-	-		
Petro Hotel Company Limited	-	-	306.107.706	306.107.706
PTSC Supply Base	14.558.302.863	14.558.302.863	10.277.578.466	10.277.578.466
Total	**14.558.302.863**	**14.558.302.863**	**10.583.686.172**	**10.583.686.172**

13. Taxes and government payments/receipts

		As at 01/01/2026	Payable during the year	Paid during the year	As at 30/9/2026
a.	**Receivables**				
	Other taxes				
	Corporate income tax				
	Personal income tax		-	-	-
b.	**Must be paid**	**1.121.940..221**	**2.786.488.373**	**2.650.921.106**	**(32.997.170.203)**
	VAT on domestic sales		7.885	7.885	-
	VAT on imported goods	-	26.777.862	26.777.862	
	Special consumption tax	-	-	-	-
	Import tax	-	7.214.232	7.214.232	-
	Corporate Income Tax (CIT)	1.000.137.123	1.565.876.254	1.267.980.813	1.298.040.564.
	Personal income tax	121.795.221	1.086.641.019	1.248.969.193	(40.532.953)
	Land and housing tax and land rental				(34.254.677.814)
	Other taxes and fees	-	99.971.121	99.971.121	-

14. Short-term accruals

	30/9/2026	01/01/2026
	VND	VND
Accrued cost of goods sold (estimated)	6.446.236.109	3.858.859.261
Other accrued expenses	15.909.453.514	6.634.050.129
Expenses relating to investments	-	-
Total	**22.355.689.623**	**10.492.909.390**

15. Other short-term payables

	30/9/2026	01/01/2026 (Trình bày lại)
	VND	VND
Dividends payable to shareholders	124.000.000	-
Other Payables	29.555.320	103.239.500
Total	**153.555.320**	**103.239.500**

16. Unearned Revenue

Details of the Company's unearned revenue are as follows:	30/9/2026	01/01/2026
	VND	VND
Short-term unearned revenue:		
PV SHipyard	3.017.358.088	3.017.358.087
Petrocons MC (former PVC MS)	2.186.441.700	2.186.441.697
POS	1.274.016.000	
Vietsovpetro	-	505.096.620
Black Cat	28.000.000	
PTSC M&C	-	10.963.556.600
Total	**6.505.815.788**	**16.672.453.004**

Long-term unrealized revenue:

	30/9/2026	01/01/2026
	VND	VND
PV SHipyard	91.275.082.148	93.538.100.715
POS	5.152.686.933	
Petrocons MS (former PVC MS)	69.875.032.583	71.514.863.861
Cộng	**166.302.801.664**	**165.052.964.576**

Unearned revenue represents the amount the Company has paid in advance from leasing infrastructure at Sao Mai - Ben Dinh Petroleum Marine Service Base, Vung Tau City for a total lease term of 48 years, 49 years corresponding to the leased area. This unallocated revenue is gradually allocated to the annual business results over a period of 48 years and 49 years from the lease date.

17. Deferred income tax payable

Deferred income tax liabilities are recognized on temporary differences between the carrying amount of investment properties and their tax base, arising from differences in depreciation periods in accordance with Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance and the depreciation periods applied by the Company based on the lease terms of the investment properties, which are 48 and 49 years..

	30/9/2026	01/01/2026
	VND	VND
Deferred income tax rate (*)	20%	20%
Deferred income tax liabilities	14.590.132.415	13.924.738.475
Total	**14.590.132.415**	**13.924.738.475**

(*)The corporate income tax rate used to determine deferred income tax liabilities is applied in accordance with the Law on Corporate Income Tax No. 01/VBHN-VPQH dated 30 January 2023.

Recorded during the year	**665.393.940**	**887.191.920**

18. Owner's capital

a. Equity Fluctuation Reconciliation Table

	Contributed equity	Investment and development fund	Retained earnings *(restated)*	Total
	VND	VND	VND	VND
Balance at 01/01/2025	**500.000.000.000**	**44.351.392.969**	**15.170.542.774**	**559.521.935.743**
Profit for the year	-	-	1.607.058.315	1.607.058.315
Distribution of funds	-	-	(114.492.980)	(114.492.980)
Balance at 31/12/2025	**500.000.000.000**	**44.351.392.969**	**16.663.108.109**	**561.014.501.078**
Balance at 01/01/2026	**500.000.000.000**	**44.351.392.969**	**16.663.108.109**	**561.014.501.078**
Profit for the period	-	-	1.986.240.979	1.986.240.979
Distribution of funds	-	-	(476.147.473)	(476.147.473)
Other Expenses	-	-	-	-

Balance at 30/9/2026	**500.000.000.000**	**44.351.392.969**	**18.173.201.615**	**562.524.594.584**

Purpose of appropriation and utilization of funds: The funds are appropriated and utilized in accordance with the Company's Charter and the resolutions of the General Meeting of Shareholders.

b. Equity details

	30/9/2026	01/01/2026
	VND	VND
PTSC	255.000.000.000	255.000.000.000
IDC GROUP	24.831.000.000	24.831.000.000
Future Consulting and Service JSC	33.060.000.000	33.060.000.000
Capital contributions from other parties	187.109.000.000	187.109.000.000
Total	**500.000.000.000**	**500.000.000.000**

c. Capital transactions with owners and dividend distribution, profit sharing

	30/9/2026	01/01/2026
Owners' equity	'ND	VND
Balance at the beginning of the period	500.000.000.000	500.000.000.000
Increase in capital during the period	-	-
Balance at the end of the period	500.000.000.000	500.000.000.000

d. Share

Owner's equity	30/9/2026	01/01/2026
	VND	VND
Number of shares outstanding	50.000.000	50.000.000
Common stock	50.000.000	50.000.000
Preferred stock		
Outstanding shares par value (VND/share)	10.000	10.000

e. Dividends

Dividends declared after the end of the accounting year	30/9/2026	01/01/2026
	'ND	VND
Dividend declared on common stock (VND/share)	-	-

19. Off-balance sheet items

Foreign currencies:

	30/9/2026	01/01/2026
USD	**100.00**	**100.00**

Capital investments in other entities have been processed.

	30/9/2026	01/01/2026
SOPEWACO	10.530.000.000	10.530.000.000

On 29 November 2021, Sopewaco was declared bankrupt by the People's Court of Nhon Trach District, Dong Nai Province under Decision No. 01/2021/QĐ-TBPS. Accordingly, the Company determined that the investment was not recoverable and recognized the related loss in accordance with applicable regulations.

VI. Additional information for items presented in the business performance report

20. Revenue

	From 01/01/2026 to 30/9/2026	From 01/01/2025 To 30/9/2025
	VND	VND
Revenue from leasing investment properties and parking lots	23.990.495.520	16.785.784.788
Construction and mechanical revenue	202.443.518.529	35.443.462.500
Revenue from providing materials and equipment	80.618.766.990	44.470.312.580
Service revenue	40.687.686.348	37.589.981.065
Total	**347.740.467.387**	**134.289.540.933**

21. Cost of goods sold

	From 01/01/2026 to 30/9/2026	From 01/01/2025 To 30/9/2025
	VND	VND
Rental cost of investment real estate, parking lot	10.667.130.346	9.104.821.059
Construction and mechanical costs	188.109.032.618	31.637.067.494
Cost of raw materials supply	78.300.512.884	42.149.028.032
Cost of service	35.517.394.603	33.364.706.944
Total	**312.594.070.451**	**116.255.623.529**

22. Financial revenue

	From 01/01/2026 to 30/9/2026	From 01/01/2025 To 30/9/2025
	VND	VND
Bank deposit interest	7.474.427.087	9.737.955.591
Exchange rate differential profit	154.476.988	11.076.157
Total	**7.628.904.075**	**9.749.031.748**

23. Financial costs

	From 01/01/2026 to 30/9/2026	From 01/01/2025 To 30/9/2025
	VND	VND
Interest expense	-	19.726.027
Exchange rate difference loss	31.300	30.063.890
Total	**31.300**	**49.789.917**

24. Other income

	From 01/01/2026 to 30/9/2026	From 01/01/2025 To 30/9/2025
	VND	VND
Liquidation, sale of assets, fixed assets		
Compensation income	219.266.364	1.166.752.614
Other income	44.599.558	10.000
Total	**263.865.922**	**1.166.752.614**

25. Other expenses

	From 01/01/2026 to 30/9/2026 VND	From 01/01/2025 To 30/9/2025 VND
Compensation costs, fines	7.816.115.714	9.298.867.532
Other cost	93.775.439	
Total	**7.909.891.153**	**9.298.867.532**

26. Selling expenses and business management expenses

a. Selling expenses incurred during the period

	From 01/01/2026 to 30/9/2026 VND	From 01/01/2025 To 30/9/2025 VND
Material costs	-	-
Fixed asset depreciation costs	-	436.833.081
Total		**436.833.081**

b. Business management expenses incurred during the period

	From 01/01/2026 to 30/9/2026 VND	From 01/01/2025 To 30/9/2025 VND
Management staff salary costs	9.358.572.048	9.324.671.989
Social insurance, health insurance, unemployment insurance, and union fees	1.491.547.819	1.173.154.877
Office material costs	1.021.570.180	901.211.709
Cost of tools and supplies	283.645.074	179.277.478
Depreciation expense	966.476.658	516.363.899
Tax and fee costs	8.424.803.466	654.558.840
Contingency costs	-	-
Outsourcing service costs	2.985.637.628	1.141.442.000
Other cash expenses	6.140.810.021	3.126.317.871
Total	**30.673.062.894**	**17.016.998.663**

27. Production and business costs by factor

	From 01/01/2026 to 30/9/2026 VND	From 01/01/2025 To 30/9/2025 VND
Cost of raw materials	24.961.198.051	3.718.522.759
Labor costs	112.539.935.699	25.789.947.411
Fixed asset depreciation costs	10.781.985.680	7.995.023.079
Outsourcing service costs	122.250.027.024	50.238.407.276
Other cost	7.409.691.361	
Total	**6.140.810.021**	**6.874.246.002**

28. Current corporate income tax expense

	From 01/01/2026 to 30/9/2026 VND	From 01/01/2025 To 30/9/2025 VND
Profit before tax	4.217.511.173	2.147.222.573
Adjustment of taxable income	-	-
Adjustments to increase	7.366.096.080	3.276.393.920

Adjustments for reduction	(3.754.232.384)	(3.417.071.152)
Loss transfer	-	(2.006.545.341)
Taxable income	7.829.374.869	-
Tax rate	20%	20%
Corporate income tax expense	-	-
Supplemental corporate income tax expenses of previous years	-	-
Current corporate income tax expense	1.565.874.974	-

VII. Other information:

1. Operating lease

	From 01/01/2026 to 30/9/2026 VND	From 01/01/2025 To 30/9/2025 VND
Minimum operating lease payments recognized in the statement of profit or loss for the period	444.825.000	444.825.000

As at the end of the reporting period, the Company has non-cancellable operating lease commitments with payment schedules as follows:

	30/9/2026 VND	30/09/2025 VND
Within one year	593.100.000	593.100.000
Between one and five years	2.372.400.000	2.372.400.000
More than five years	15.568.875.000	16.161.975.000
Total	**18.534.375.000**	**19.127.475.000**

The operating lease represents the total lease payments payable for the lease of 0.5 hectares at the fabrication yard of PV Shipyard, for the purpose of supporting the Company's operations, pursuant to the contract appendix, with a lease term from 01 November 2016 to 31 December 2057.

2. Information about related parties

a. List of related parties:

Related parties

Members of Vietnam Oil and Gas Technical Services Corporation (PTSC)

	Abbreviated name	Relationship
Petro Vietnam Technical Services Coporation PTSC	PTSC	Parrent Company
PTSC Mechanical and Construction Limited Company	PTSC-M&C	PTSC's Subsidiary
Petro Hotel Company Limited	PTSC-Hotel	PTSC's Subsidiary
PTSC Supply Base – Branch of Petrovietnam Technical Services Corporation	PTSC-SB	PTSC's Subsidiary
PTSC Offshore Services JSC	PTSC-POS	PTSC's Subsidiary

During the period, the Company had the following transactions with related parties:

	From 01/01/2026 To 30/9/2026 VND	From 01/01/2025 To 30/9/2025 VND
Service Provider		

PTSC	21.884.353.422	10.596.055.656
PTSC - M&C	194.967.252.055	50.154.792.002
POS	10.225.224.128	
PTSC - SB	1.224.532.143	-
PTSC Thanh Hoa	628.697.500	
PV Shipyard	15.672.859.045	14.386.804.843
Buy service	From 01/01/2026 To 30/9/2026	From 01/01/2025 To 30/9/2025
PTSC - SB	28.176.718.518	387.598.500
PTSC - Hotel	444.183.874	871.353.000
PV Shipyard	1.641.973.925	467.791.363

BUSINESS SEGMENTS AND GEOGRAPHICAL SEGMENTS

a. **Business field**

For management purposes, the Company's organizational structure is divided into two operating divisions - the Division of Construction of Works for the Oil and Gas Industry and the Port Cluster Business Division. The Company prepares segment reports according to these two business divisions.

The main activities of the two business divisions are as follows:

Construction department of works serving the oil and gas industry: Construction of works according to contract.

Port cluster business division: Infrastructure leasing is investment real estate.

The departmental information on the Company's business activities and labor leasing services is as follows:

Year 2026

Balance sheet

As at 30/9/2026	Port operations segment VND	Oil and gas construction segment VND	Trading segment VND	Total VND
Segment assets	575.854.252.841	91.693.871.899	4.223.614.078	671.771.738.818
Unallocated assets				153.453.873.394
Total assets				**825.225.612.212**
Segment liabilities	294.987.326.641	85.660.056.333	1.577.174.223	382.224.557.197
Unallocated liabilities				27.918.046.462
Total liabilities				**410.142.603.659**

Business performance report

From 01/01/2026 To 30/9/2026	Port operations segment VND	Oil and gas construction segment VND	Trading segment VND	Total VND
Revenue from external customers	**60.627.128.620**	**202.443.518.529**	**84.427.032.865**	**60.627.128.620**
Cost of sales	**42.661.455.114**	**188.109.032.618**	**81.823.582.719**	**42.661.455.114**
Kết quả hoạt động KD				
Segment results	17.965.673.506	14.334.485.911	2.603.450.146	**34.903.609.563**
Unallocated				(30.668.945.934)

expenses	
Operating profit	4.234.663.629
Finance income	7.628.904.075
Finance costs	(31.300)
Other income/(expenses)	(7.646.025.231)
Profit before tax	4.217.511.173
Current income tax expense	(1.565.876.254)
Deferred income tax expense	(665.393.940)
Profit after tax	1.986.240.979
Other information	
Depreciation	**10.781.985.680**

Year 2025

Balance sheet

As at 30/9/2025	Port operations segment VND	Oil and gas construction segment VND	Trading segment VND	Total VND
Segment assets	516.272.992.495	6.848.417.803	29.930.754.000	553.052.164.298
Unallocated assets				220.373.101.961
Total assets				**773.425.266.259**
Segment liabilities	190.456.510.046	2.460.506.959	4.343.704.663	197.260.721.668
Unallocated liabilities				15.275.273.195
Total liabilities				**212.535.994.863**

Business performance report

From 01/01/2025 To 30/9/2025	Port operations segment VND	Oil and gas construction segment VND	Trading segment VND	Total VND
Revenue from external customers	**47.014.344.002**	**35.443.462.500**	**51.831.734.431**	**134.289.540.933**
Cost of sales	**35.489.784.634**	**31.637.067.494**	**49.128.771.401**	**116.255.623.529**
Segment results				
Unallocated expenses	11.524.559.368	3.806.395.006	2.702.963.030	18.033.917.404
Operating loss				(17.453.831.744)
Loss from operating activities				580.085.660
				9.749.031.748
Financial income				
Financial expenses				(49.789.917)
Other income				(8.132.104.918)
Profit before tax				2.147.222.573

Current income tax expense	-
Deferred tax expense	(221.797.980)
Profit after tax (PAT)	335.327.579

Other information

Depreciation	**7.995.023.079**

b. **Geographical area:**

Geographically, the Company only operates within the territory of Vietnam.

The income of the Board of Directors, Board of Supervisors and Director in the first 9 months of the year is as follows:

Full name	Position	Năm 2026	Năm 2025
Board of Directors		**189.000.000**	**84.000.000**
Phạm Văn Hùng (bổ nhiệm từ ngày 26/10/2023)	Chairman	30.000.000	30.000.000
Trần Đức Thắng		15.000.000	
Dương Hùng Văn (bổ nhiệm từ ngày 28/06/2024)	Member		18.000.000
Đặng Thanh Hải	Member		18.000.000
Trần Xuân Diệu		12.000.000	
Nguyễn Thanh Hải		36.000.000	
Trần Xuân Tài	Member	24.000.000	18.000.000
Trương Đình Tri	Member	36.000.000	
Nguyễn Anh Dũng	Member	36.000.000	
Board of Management		**2.341.430.457**	**1.335.579.006**
Dương Hùng Văn (miễn nhiệm từ ngày 03/04/2025)	Director		219.057.145
Nguyễn Thanh Hải bổ nhiệm từ ngày 03/04/2025	Director	1.218.247.186	433.932.682
Trần Đức Hạnh (miễn nhiệm từ ngày 11/05/2026)	Phó giám đốc	566.731.780	500.383.189
Trương Đình Tri (bổ nhiệm từ ngày 01/6/2026)	Phó giám đốc	306.350.455	
Phạm Hồng Luân (bổ nhiệm từ ngày 04/6/2026)	Phó giám đốc	250.101.036	
Phạm Minh Vĩ (miễn nhiệm từ ngày 20/05/2025)	Kế toán trưởng		182.205.990
Supervisory Board		**557.600.874**	**421.738.036**
Total		**3.088.031.331**	**1.841.317.042**

ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT

Additional information for non-monetary items:

Interest income from deposits received during the period excludes the amount of VND 2.247.095.889 (for the 2025 operating period: VND 2.757.838.353), which represents accrued interest on time deposits as at 30 September 2026. Accordingly, a corresponding adjustment has been made to the movement in receivables to reflect this difference..

Ho Chi Minh City, October 21 , 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Vũ Thị Hằng Nga	Phạm Thị Hương Giang	Nguyễn Thanh Hải

M.S.D.N: 3500794814 - C.T.C.P - CÔNG TY CỔ PHẦN CẢNG KỸ THUẬT PTSC SAO MAI - THÀNH PHỐ HỒ CHÍ MINH