

Số/No: 679.../PTSCDV-CBTT

V/v: công bố thông tin Báo cáo
tài chính Quý 3 năm 2025

Re: *Disclose information of financial
statements for the 3 quarter of 2025.*

Hải Phòng, ngày 17. tháng 10 năm 2025
Hai Phong, date ... month year 2025



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 2025 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 2025 Financial Statements to the Hanoi Stock Exchange as follows:*

1. **BCTC quý 3 năm 2025** theo quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC gồm/*The 3 quarter of 2025 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)*

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)



GIÁM ĐỐC

Nguyễn Chi Trung

BALANCE SHEET

As at 30 September 2025

			Currency Unit: VND	
ASSETS	Code	Note	Closing balance	Opening balance
A - CURRENT ASSETS (100=110+120+130+140+150)	100		94,751,262,666.00	74,822,261,356.00
I. Cash and cash equivalents	110	V.01	5,119,367,683.00	10,322,347,648.00
1. Cash	111		4,939,367,683.00	8,142,347,648.00
2. Cash equivalents	112		180,000,000.00	2,180,000,000.00
II. Short-term investments	120	V.02	28,000,000,000.00	21,000,000,000.00
1. Trading Securities	121		-	-
2. Allowances for decline in value of trading securities (*)	122		-	-
3. Investments held to maturity	123		28,000,000,000.00	21,000,000,000.00
III. Short-term receivables	130		50,135,372,167.00	34,679,136,547.00
1. Short-term trade accounts receivable	131	V.03	47,814,170,756.00	29,453,264,325.00
2. Short-term prepayments to suppliers	132		20,924,775.00	15,130,923.00
3. Short-term intra-company receivables	133		-	-
4. Receivables under schedule of construction contract	134		-	-
5. Short-term Loan Receivable	135		-	-
6. Other short-term receivables	136	V.04	7,873,158,757.00	10,668,583,315.00
7. Provision for doubtful debts - short term (*)	137		(5,572,882,121.00)	(5,457,842,016.00)
8. Shortage of assets awaiting resolution	139	V.05	-	-
IV. Inventories	140		7,285,212,110.00	2,599,408,431.00
1. Inventories	141	V.07	7,285,212,110.00	2,599,408,431.00
2. Allowances for decline in value of inventories (*)	149		-	-
V. Other current assets	150		4,211,310,706.00	6,221,368,730.00
1. Short-term prepaid expenses	151	V.13	3,591,280,463.00	5,165,344,770.00
2. Value added tax ("VAT") to be reclaimed	152		-	-
3. Tax and other receivables from the State	153	V.17	620,030,243.00	1,056,023,960.00
4. Government bonds purchased for resale	154		-	-
5. Others current assets	155	V.14	-	-
B - LONG-TERM ASSETS (200=210+220+240+250+260)	200		444,053,149,705.00	458,207,545,070.00
I- Long-term receivable	210		-	-
1. Long-term trade receivables	211	V.03	-	-
2. Long-term repayments to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Long-term loan receivables	215		-	-
6. Other long-term receivables	216	V.04	-	-
7. Provision for doubtful debts - long term (*)	219		-	-

BALANCE SHEET

As at 30 September 2025

			Currency Unit: VND	
ASSETS	Code	Note	Closing balance	Opening balance
II. Fixed assets	220		313,915,172,221.00	325,239,948,998.00
1. Tangible fixed assets	221	V.09	313,915,172,221.00	325,206,615,674.00
- Historical cost	222		702,196,241,806.00	691,782,920,432.00
- Accumulated depreciation (*)	223		(388,281,069,585.00)	(366,576,304,758.00)
2. Finance lease fixed assets	224	V.11	-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V.10	-	33,333,324.00
- Historical cost	228		1,397,000,000.00	1,397,000,000.00
- Accumulated depreciation (*)	229		(1,397,000,000.00)	(1,363,666,676.00)
III. Investment Properties	230	V.12	-	-
- Historical cost	231		-	-
- Accumulated depreciation (*)	232		-	-
IV. Long-term assets in progress	240	V.08	210,000,000.00	210,000,000.00
1. Long-term work in progress	241		-	-
2. Construction in progress	242		210,000,000.00	210,000,000.00
V. Long-term investments	250		12,985,861,170.00	14,200,847,229.00
1. Investments in subsidiaries	251		-	-
2. Investments in associates	252	V.02	28,125,000,000.00	28,125,000,000.00
3. Investments in equity of other entities	253		-	-
4. Provision for long-term investments (*)	254	V.02	(15,139,138,830.00)	(13,924,152,771.00)
5. Held-to-Maturity investments	255		-	-
VI. Other long-term assets	260		116,942,116,314.00	118,556,748,843.00
1. Long-term prepaid expenses	261	V.13	101,461,860,785.00	102,982,175,574.00
2. Deferred Income Tax assets	262		-	-
3. Long-term spare parts, supplies and equipment	263		15,480,255,529.00	15,574,573,269.00
4. Other long-term assets	268	V.14	-	-
TOTAL ASSETS (270 = 100 + 200)	270		538,804,412,371.00	533,029,806,426.00

BALANCE SHEET

As at 30 September 2025

RESOURCES	Code	Note	Currency Unit: VND	
			Closing balance	Opening balance
C- LIABILITIES (300 = 310 + 330)	300		85,547,110,753.00	74,553,236,694.00
I. Short-term liabilities	310		59,925,482,120.00	46,450,608,061.00
1. Short-term trade accounts payable	311	V.16	13,969,436,145.00	17,282,507,503.00
2. Short-term advances from customers	312		308,492,085.00	3,078,388,754.00
3. Tax and other payables to the State	313	V.17	4,245,321,732.00	1,066,005,416.00
4. Payable to employees	314		7,521,759,580.00	2,475,083,153.00
5. Short-term accrued expenses	315	V.18	4,703,990,772.00	1,871,703,446.00
6. Short-term intra-company payables	316		0.00	0.00
7. Payables under schedule of construction contract	317		0.00	0.00
8. Short-term unearned revenue	318	V.20	259,295,000.00	192,830,000.00
9. Other short-term payables	319	V.19	17,661,838,814.00	6,212,928,428.00
10. Short-term borrowings	320	V.15	10,050,118,673.00	13,310,648,673.00
11. Short-term provisions	321		0.00	0.00
12. Bonus and welfare funds	322		1,205,229,319.00	960,512,688.00
13. Price stabilisation fund	323		0.00	0.00
14. Government bonds purchased for resale	324		0.00	0.00
II. Long-term liabilities	330		25,621,628,633.00	28,102,628,633.00
1. Long-term payables to suppliers	331	V.16	0.00	0.00
2. Long-term advances from customers	332		0.00	0.00
3. Long-term payable expenses	333	V.18	0.00	0.00
4. Intra-company payables for operating capital received	334		0.00	0.00
5. Long-term intra-company payables	335		0.00	0.00
6. Long-term unearned revenue	336	V.20	0.00	0.00
7. Other long-term payables	337	V.19	0.00	0.00
8. Long-term borrowings	338	V.15	25,621,628,633.00	28,102,628,633.00
9. Convertible bonds	339		0.00	0.00
10. Preferred shares	340		0.00	0.00
11. Deferred income tax payables	341	V.24	0.00	0.00
12. Long-term provisions	342		0.00	0.00
13. Science and Technology Development Fund	343		0.00	0.00

BALANCE SHEET

As at 30 September 2025

RESOURCES		Code	Note	Currency Unit: VND	
				Closing balance	Opening balance
D - OWNERS' EQUITY (400 = 410 + 430)		400		453,257,301,618.00	458,476,569,732.00
I. Owners' equity		410	V.25	453,257,301,618.00	458,476,569,732.00
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.26	0.00	0.00
7. Exchange rate differences		417	V.27	0.00	0.00
8. Investment and development funds		418		44,405,504,833.00	44,405,504,833.00
9. Enterprise reorganization assistance fund		419		0.00	0.00
10. Other equity funds		420		0.00	0.00
11. Undistributed earnings		421		8,851,796,785.00	14,071,064,899.00
- Undistributed post-tax profits of previous years		421a		0.00	5,719,143,144.00
- Post-tax profits of current year		421b		8,851,796,785.00	8,351,921,755.00
12. Capital expenditure funds		422		0.00	0.00
II. Funding sources and other funds		430		0.00	0.00
1. Funding sources		431	V.28	0.00	0.00
2. Funds used for fixed asset acquisition		432		0.00	0.00
TOTAL RESOURCES (440 = 300 + 400)		440		538,804,412,371.00	533,029,806,426.00

PREPARER

(Signature, full name)



Luong Quoc Phuong

CHIEF ACCOUNTANT

(Signature, full name)



Dang Kien Nghiep

Hai Phong, date 13 month 10 year 2025

DIRECTOR

(Signature, full name, seal)



Nguyễn Chí Trung

INCOME STATEMENT

Quarter III Year 2025

Currency Unit: VND

Sequece number	ITEMS	CODE	NOTE	Quarter III		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	VL01	71,621,929,519	62,167,214,537	202,393,107,813	182,185,332,802
2.	Revenue deductions	02	VL02		1,410,173,640	385,187,280	2,138,491,100
	+Trade discount	03			1,410,173,640	385,187,280	2,138,491,100
3.	Net revenue from sales of goods and rendering of services (10=01-02)	10		71,621,929,519	60,757,040,897	202,007,920,533	180,046,841,702
4.	Cost of goods sold and services rendered	11	VL03	51,473,287,645	43,620,246,092	146,800,028,598	135,057,781,802
5.	Gross profit from sales of goods and rendering of services (20=10-11)	20		20,148,641,874	17,136,794,805	55,207,891,935	44,989,059,900
6.	Financial income	21	VL04	265,478,992	294,849,180	816,075,740	1,060,882,064
7.	Financial expenses	22	VL05	1,012,270,561	1,975,615,601	3,420,589,985	5,212,524,788
	- Including: Interest expenses	23		713,718,366	1,315,544,581	2,194,041,440	4,597,784,933
8.	Profits of joint ventures and associates						
9.	Selling expenses	24	VL08	9,311,395,928	8,296,848,384	25,674,269,181	24,109,801,760
10.	General and administration expenses	25	VL08	6,173,777,104	4,032,880,774	15,767,752,978	13,049,650,818
11.	Net operating profit (30=20+(21-22)-(24+25))	30		3,916,677,273	3,126,299,226	11,161,355,531	3,677,964,598
12.	Other income	31	VL06	910,201	11,385	248,976,674	4,229,223,975
13.	Other expenses	32	VL07	396,361,573	149,166,148	577,178,314	442,052,215
14.	Net other expenses (40=31-32)	40		(395,451,372)	(149,154,763)	(328,201,640)	3,787,171,760
15.	Net accounting profit before tax (50=30+40)	50		3,521,225,901	2,977,144,463	10,833,153,891	7,465,136,358
16.	Current corporate income tax expense	51	VL10	629,147,767	568,136,729	1,981,357,106	1,455,256,845
17.	Deferred corporate income tax expenses	52	VL11				
18.	Profits after enterprise income tax (60=50-51-52)	60		2,892,078,134	2,409,007,734	8,851,796,785	6,009,879,513
19.	Basic earnings per share	70				188	113
20.	Diluted earnings per share	71					

PREPARED
(Signature, full name)

Luong Quoc Phuong

CHIEF ACCOUNTANT
(Signature, full name)

Dang Kien Nghiep

Hai Phong, date 13 month 10 year 2025

DIRECTOR

(Signature, full name, seal)



Nguyễn Chi Trung

CASH FLOW STATEMENT

(Indirect Method)

Quarter III Year 2025

No	Chi tiêu	Code	Note	Item details	Accu. from Beginning of Year		Đơn vị tính: đồng
					Current year	Prior year	
1	2	3	4	5	6	7	
I -	CASH FLOWS FROM OPERATING ACTIVITIES						
1.	Accounting profit before tax	1			10,833,153,891.00	7,465,136,358.00	
2.	Adjustments for	2		Depreciation of tangible fixed assets	22,025,276,703.00	22,395,347,319.00	
	- Depreciation of Fixed Asset and Investment Properties			Depreciation of intangible assets	21,991,943,379.00	22,357,847,316.00	
	- Provisions/(reversals of provision)	3		Increase/decrease inventory price reduction reserve	33,333,324.00	37,500,003.00	
				Increase/decrease in short-term investment depreciation reserve	952,439,474.00	921,631,897.00	
				Increase/decrease in long-term investment depreciation reserve	920,095,369.00	589,639,860.00	
	- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	4		Increase/decrease provision for short-term doubtful receivables	32,344,105.00	331,992,037.00	
				Increase/decrease in provision for long-term doubtful receivables			
	- Gains (losses) on investing activities	5		Unrealized exchange rate differences recorded in pre-tax profit	(13,528,360.00)	-	
				Gain/loss from liquidation of assets	(13,528,360.00)	-	
	- Interest expense	6		Loan interest, deposit interest	(840,672,951.00)	(864,533,757.00)	
	- Other Adjustments	7		Dividends, profits shared	(92,558,923.00)	-	
3.	Operating profit before changes in working capital	8		Interest expense recorded in business results	(748,114,028.00)	(864,533,757.00)	
	- Increase (decrease) in receivables	9			2,194,041,440.00	4,597,784,933.00	
					2,194,041,440.00	4,597,784,933.00	
					35,150,710,197.00	34,515,366,750.00	
				Increase/decrease in customer receivables	(15,041,202,233.00)	(1,111,761,772.00)	
				Increase/decrease prepayment to seller	(18,360,906,431.00)	(1,852,728,867.00)	
				Increase/decrease in Intra-group receivables	(5,793,852.00)	359,049,027.00	
				Increase/decrease in other receivables:		-	
				Increase/decrease in deductible VAT:	2,795,424,558.00	679,812,033.00	
				Exclusion of interest receivables on loans:	87,041,095.00	(195,670,579.00)	
				Exclusion of dividend and profit receivables	-	-	
				Exclusion of receivables from disposal of fixed assets:		-	
				Plus minus other adjustments	443,032,397.00	(122,223,386.00)	
					(4,591,485,939.00)	(3,198,479,719.00)	
					4,625,600,142.00	(5,279,251,698.00)	
				Increase/decrease in payables to suppliers	(3,313,071,358.00)	(8,488,983,767.00)	
				Increase/decrease in advances from customers	(2,769,896,669.00)	245,928,082.00	

No	Chi tiêu	Code	Note	Item details	Accu. from Beginning of Year	
					Current year	Prior year
1	2	3	4	5	6	7
				Increase/decrease in taxes and amounts payable to the state budget	3,179,316,316.00	2,191,139,374.00
				Increase/decrease in payables to employees	5,046,676,427.00	(2,116,490,557.00)
				Increase/decrease in accrued Expenses	2,832,287,326.00	2,129,727,524.00
				Increase/decrease in internal payables	-	-
				Increase/decrease in other payables	11,448,910,386.00	93,581,293.00
				Increase/decrease in provisions	-	-
				Exclusion of corporate income tax payable	(769,747,429.00)	71,485,008.00
				Exclusion of payables related to loan Interest	16,183,453.00	75,561,930.00
				Exclusion of payables related to investment and financial activities	-	-
				Exclusion of dividends payable	-	-
				Other additions and subtractions	(11,489,110,000.00)	45,200,000.00
		12		Increase/decrease in short-term prepaid expenses	444,051,690.00	473,599,415.00
				Increase/decrease in long-term prepaid expenses	3,094,379,096.00	4,224,088,657.00
		13			1,574,064,307.00	1,072,917,528.00
		14			1,520,314,789.00	3,151,171,129.00
				Short-term loan interest paid	(2,210,224,893.00)	(4,673,346,863.00)
				Long-term loan interest paid	(2,210,224,893.00)	(4,673,346,863.00)
		15		Corporate income tax paid during the period	(1,211,609,677.00)	(1,526,741,853.00)
		16		Revenue from funding sources, career	(1,211,609,677.00)	(1,526,741,853.00)
				Receipts from external organizations for support and bonuses	3,152,000,000.00	1,389,865,840.00
				Interest on deposits of the Price Stabilization Fund	(4,978,348,268.00)	(3,036,056,840.00)
				Receipts from equitization of equitized enterprises	(1,826,348,268.00)	(999,191,000.00)
		17		Other Receipts	-	-
				Direct expenditures from the reward and welfare fund, the science and technology	3,152,000,000.00	1,389,865,840.00
				Direct expenditures from career funding sources, projects	(4,978,348,268.00)	(3,036,056,840.00)
				Direct expenditures from the proceeds of equitization submitted to upper levels, paid to the	(1,826,348,268.00)	(999,191,000.00)
				Equitization expenses	-	-
				Support for employees according to policy and other expenses	(3,152,000,000.00)	(2,036,865,840.00)
		20			17,989,818,425.00	21,303,682,502.00
				Expenditures for purchasing or constructing fixed assets	(10,700,499,926.00)	(4,506,186,755.00)
		21		Expenditures for investment activities and construction in progress	(10,700,499,926.00)	(2,450,000,000.00)
				Expenditures for real estate investment	-	(2,056,186,755.00)
		22			92,558,923.00	-
		23			(7,000,000,000.00)	-
		24			-	-
				Receipts from recovery of other short-term investments	-	-
		25		Receipts from recovery of other long-term investments	-	-
		26			661,072,933.00	1,060,204,336.00
		27		Receipts from loan interest	661,072,933.00	1,060,204,336.00

No	Chi tiêu	Code	Note	Item details	Accu. from Beginning of Year	
					Current year	Prior year
1	2	3	4	5	6	7
III -	<i>Net cash outflows from investing activities</i>					
1.	CASH FLOWS FROM FINANCING ACTIVITIES	30		Receipts from dividends and profit distribution	(16,946,868,070.00)	(3,445,982,419.00)
2.	Proceeds from issuance of shares and receipt of contributed capital	31				
3.	Repayments of contributed capital and repurchase of stock issued	32				
	Proceeds from borrowings	33				
4.	Repayment of principal	34		Short-term loans received	4,199,000,000.00	
				Long-term loans received	4,199,000,000.00	
				Repayment of short-term loan principal	(9,940,530,000.00)	(31,040,530,000.00)
				Repayment of long-term loan principal due	(9,940,530,000.00)	(31,040,530,000.00)
5.	Repayment of financial principal	35				
6.	Dividends or profits paid to owners	36			(510,890,000.00)	(45,200,000.00)
	<i>Net cash inflows from financing activities</i>	40			(6,252,420,000.00)	(31,085,730,000.00)
	<i>Net cash flows during the fiscal year (50 = 20+30+40)</i>	50			(5,209,469,645.00)	(13,228,029,917.00)
	Cash and cash equivalents at the beginning of fiscal year	60			10,322,347,648.00	21,720,647,557.00
	Effect of foreign exchange differences	61			6,489,680.00	-
				Unrealized exchange rate differences for cash and cash equivalents	6,489,680.00	-
				Unrealized exchange rate differences for short-term investments in securities		
	Cash and cash equivalents at end of fiscal year (70 = 50+60+61)	70			5,119,367,683.00	8,492,617,640.00

Hai Phong, date 13 month 10 year 2025

CHIEF ACCOUNTANT

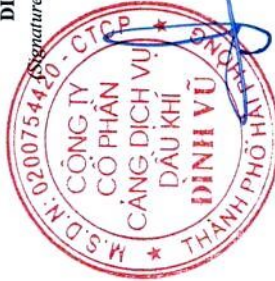
(Signature, full name)

Phuoc

Luong Quoc Phuong

DIRECTOR

(Signature, full name, seal)



Nguyễn Chi Trung

NOTES TO THE FINANCIAL STATEMENTS

Quarter III Year 2025

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, 2025.

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 – Vietnam Oil and Gas 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
- 7th Amendment Registration Date: July 30, 2024

As of September 30, 2025, 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.

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- 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 2 Ward, Hai An District, Hai Phong City, Vietnam.
- As of September 30, 2025, the Company has 222 employees (compared to 223 employees as of December 31, 2024).

6. Corporate Structure

7. Comparative Figures

- The figures in the Balance Sheet are derived from the audited financial statements for the fiscal year ended December 31, 2024. The comparative figures in the Statement of Profit or Loss and the Statement of Cash Flows are based on the financial data from the Statement of Profit or Loss and the Statement of Cash Flows for the Quarter III of 2024.

II- ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

1. Accounting Period:

Starts from January 1, 2025, and ends on December 31, 2025.

2. Currency Used in Accounting:

Vietnamese Dong (VND).

III- ACCOUNTING STANDARDS AND REGULATIONS APPLIED

1. Accounting Regulations Applied:

- The Company applies the Enterprise Accounting System in accordance with Circular No. 200/2014/TT-BTC dated December 22, 2014, issued by the Ministry of Finance, and Circular No. 53/2016/TT-BTC dated March 21, 2016, which provides guidance and amendments to Circular No. 200/2014/TT-BTC dated December 22, 2014.

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 Financial accounting software is applied.

IV- ACCOUNTING POLICIES APPLIED

1. 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.

2. Principles for Accounting 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.

3. Principles for Accounting 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.

4. 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

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ended September 30, 2025

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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.

- 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.

5. 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.

6. 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.

NOTES TO THE FINANCIAL STATEMENTS*For the accounting period ended September 30, 2025*

- Allocating Prepaid Expenses: Prepaid expenses are allocated using the straight-line method.

7. Principles of Accounting for Payables

- 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.

8. 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.

9. 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.

10. Principles for recognizing accrued expenses

- Accrued Expenses are actual expenses that have not yet occurred but are estimated and accounted for in advance as part of production and business expenses during the accounting period. This is done to ensure that when the actual expenses arise, they do not cause a sudden impact on

production and business costs in future periods. The recognition of accrued expenses must adhere to the principle of matching, ensuring that revenues and the related expenses are recognized in the same period.

11. 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.

12. 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 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.

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- 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.

13. Principles for accounting cost of goods sold

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

14. 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.

15. 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.

16. 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.
- According to current tax laws, the Company is entitled to CIT incentives, such as: 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. Starting from 2024, the company will no longer receive a 50% tax reduction.
- Taxable income from expanded investment activities is subject to the normal CIT rate of 20%. The Company opts for CIT exemption for 4 years from the first year taxable income is generated and a 50% reduction in payable CIT for the next 9 years. This is the seventh year the Company applies the 20% CIT rate and the 50% reduction for taxable income from expanded investment activities.

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- =====
- 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.
 - Calculated based on temporary differences between the carrying value and taxable base of assets or liabilities reported on the financial statements. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized only when it is probable that sufficient future taxable profit will be available to utilize these temporary differences. Deferred CIT is determined using the tax rates expected to apply when assets are recovered or liabilities are settled.
 - Deferred income tax is determined based on the tax rate expected to apply in the year when the assets are recovered or the liabilities are settled. Deferred income tax is recognized in the income statement, except for cases where the tax is related to items that are directly recorded in equity. In such cases, deferred income tax is also directly recorded in equity.
 - The Company did not recognize corporate income tax for the period as it did not generate taxable income. Deferred tax assets related to carryforward tax losses and other temporary differences were not recognized due to uncertainty about their future utilization.

V- SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

NOTES TO THE FINANCIAL STATEMENTS

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Currency Unit: VND

1. Cash and Cash Equivalents

Code	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	
		Closing balance		Closing balance		Closing balance		Closing balance		Closing balance	
		VND		VND		VND		VND		VND	
	Cash	112,331,293									
	Total Cash	112,331,293		-		-		-		-	
	Cash in Transit										
	Total Cash in Transit			-		-		-		-	
BANK01	Joint Stock Commercial Bank for Foreign Trade of Vietnam (VIETCOMBANK)					1,165,283,507		-		11,000,000,000	
BANK02	Bank for Investment and Development of Vietnam (BIDV)					26,252,291					
BANK03	Vietnam Joint Stock Commercial Bank for Industry and Trade					305,268,833				10,000,000,000	
BANK08	Ocean Commercial Joint Stock Bank (OCEANBANK) is now Modern Bank of Vietnam - MBV					30,806,559		180,000,000			
BANK10	Vietnam Public Joint Stock Commercial Bank (PVCOMBANK)					1,264,183,669					
BANK19	Vietnam Technological and Commercial Joint Stock Bank (TECHCOMBANK)					1,808,512,119				7,000,000,000	
BANK28	Asia Commercial Joint Stock Bank (ACB)					226,729,412					
BANK56	Petrolimex Joint Stock Commercial Bank (PGBANK)										
BANK99	Others										
	Total bank deposits	-		-		4,827,036,390		180,000,000		28,000,000,000	
	TOTAL	112,331,293		-		4,827,036,390		180,000,000		28,000,000,000	

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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:	28,000,000,000	28,000,000,000	21,000,000,000	21,000,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Anh Branch	11,000,000,000	11,000,000,000	11,000,000,000	11,000,000,000
Vietnam Joint Stock Commercial Bank For Industry And Trade - Bac Hai Phong Branch	10,000,000,000	10,000,000,000	3,000,000,000	3,000,000,000
Vietnam Joint Stock Commercial Bank For Industry And Trade - Hai Phong Branch	7,000,000,000	7,000,000,000	7,000,000,000	7,000,000,000
+ 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	(15,139,138,830)	12,985,861,170	28,125,000,000	(13,924,152,771)	14,200,847,229

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3. Receivables from customers

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	3,281,249,941	6.86%	1,632,420,000	5.54%
International Gas Products Shipping Joint Stock Company	1,155,934,678	2.42%	2,068,379,117	7.02%
Nhat Viet Transportation Corporation	0	0.00%	170,344,086	0.58%
PTSC Thanh Hoa Technical Services Company	0	0.00%	53,174,556	0.18%
PTSC Quang Ngai Joint Stock Company	523,702,312	1.10%	0	0.00%
PTSC Mechanical And Construction Limited Company	953,211,059	1.99%	0	0.00%
Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	41,307,182	0.09%	0	0.00%
VSICO Shipping Joint Stock Company	13,937,109,911	29.15%	11,808,582,912	40.09%
Vsico Express Hai Phong Joint Stock Company	754,304,815	1.58%	699,433,680	2.38%
Vsico Express Tay Bac Joint Stock Company	726,083,999	1.52%	186,364,800	0.63%
Hanoi Trading and Maritime Services Company Limited	1,507,302,000	3.15%	581,547,600	1.97%
Thien Son Trading and Investment Joint Stock Company-Hanoi Branch Office	262,908,804	0.55%	293,317,200	1.00%
Petrovietnam Exploration Production Corporation-DA: Production Sharing Contract for Blocks 102/10 & 106/10	3,017,182,991	6.31%	3,017,182,991	10.24%
Petrovietnam Exploration Production Corporation (Block 103-107)	436,390,745	0.91%	436,390,745	1.48%
+ Other receivables		0.00%		
ALBERTA Vietnam Company Limited	126,716,746	0.27%	56,985,206	0.19%
Bee Logistics Corporation	1,041,202,918	2.18%	1,048,633,610	3.56%
Asia Pacific Logistics and Transporation Joint Stock Company	1,264,062,946	2.64%	677,239,110	2.30%
Dong A Logistics Joint Stock Company	958,305,600	2.00%	838,750,600	2.85%
Viet sea logistics and stevedoring joint stock company	11,853,454,356	24.79%	2,633,091,840	8.94%
International Shipping Lines And Broking Agency company Limited	1,949,690,735	4.08%	194,302,991	0.66%
Branch of Dolphin Sea Air Services Corporation Company in Hai Phong	497,254,240	1.04%	448,866,344	1.52%
Other customers	3,526,794,778	7.38%	2,608,256,937	8.86%
Total	47,814,170,756	100%	29,453,264,325	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	370,000,000		45,000,000	
Deposits and stakes	1,734,000,000		5,132,494,642	
Loans				
Amounts paid on behalf of others				
Other receivables	5,769,158,757	2,032,853,985	5,491,088,673	2,004,268,280
Total	7,873,158,757	2,032,853,985	10,668,583,315	2,004,268,280

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	806,299,692		997,856,474	
Tools, instruments	6,478,912,418		1,601,551,957	
Finished products				
Merchandises				
Work-in-Progress	-	-	-	-
+ Project/Item ...				
+ Project/Item ...				
+ Others				
Total	7,285,212,110	-	2,599,408,431	-

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8. Long-term unfinished assets

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: "Investment in expanding PTSC Dinh Vu Pier to accommodate 20,000 DWT"				
Project: "Conversion of two Liebherr 40-ton pedestal cranes"				
Project: "Purchase of 02 used 45-ton container forklifts not more than 10 years old"			-	
Project: "Investment in a 37m reach container crane"				
Project: "Upgrading the Fast Financial accounting software to Fast Business Online"	210,000,000		210,000,000	
+ Project/Item ...				
Total	210,000,000	-	210,000,000	-
Details of unfinished construction works based on changes during the period.				
Beginning balance	210,000,000	-		
Construction	-			
Equipment	-	-		
Other	210,000,000	-		
Increase during the period	10,700,499,926	2,499,775,505		
Construction		1,436,889,792		
Equipment	10,700,499,926	674,583,261		
Other		388,302,452		
Assets recognized as fixed assets	10,700,499,926	2,289,775,505		
Construction		1,436,889,792		
Equipment	10,700,499,926	674,583,261		
Other		178,302,452		
Temporarily recognized as fixed assets	-	-		
Construction				
Equipment				
Other				
Other decreases	-	-		
Construction				
Equipment				
Other				
Ending balance	210,000,000	210,000,000		
Construction	-	-		
Equipment	-	-		
Other	210,000,000	210,000,000		

9. Tangible fixed assets

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HISTORICAL COST	Buildings and structures	Machinery and equipment	Transport vehicles	Office equipment	Other Tangible Fixed Assets	Total
As at 1 January 2025	325,524,695,472	297,228,502,832	66,770,908,194	2,258,813,934	-	691,782,920,432
Increase during the year	7,800,000	400,000,000	10,300,499,926			10,708,299,926
New purchases in the year		400,000,000	10,300,499,926			10,700,499,926
Completed construction investment						-
Completed project settlement						-
Internal transfer						-
Reclassified from prepaid expenses						-
Other adjustments	7,800,000					7,800,000
Decrease during the year			287,178,552	7,800,000		294,978,552
Transfer to investment properties						-
Liquidation, sale						-
Completed project settlement			287,178,552			287,178,552
Internal transfer						-
Other adjustments				7,800,000		7,800,000
Balance as at end of period 30/09/2025	325,532,495,472	297,628,502,832	76,784,229,568	2,251,013,934	-	702,196,241,806
ACCUMULATED DEPRECIATION						
As at 1 January 2025	163,218,699,489	138,875,745,216	62,678,405,892	1,803,454,161	-	366,576,304,758
Increase during the year	8,750,745,666	11,388,031,114	1,797,595,496	55,571,103		21,991,943,379
Charge for the year	8,750,745,666	11,388,031,114	1,797,595,496	55,571,103		21,991,943,379
Internal transfer						-
Reclassified from prepaid expenses						-
Other increases (upgrades)						-
Decrease during the year			287,178,552			287,178,552
Transfer to investment properties						-
Liquidation, sale						-
Internal transfer			287,178,552			287,178,552
Other decreases						-
Balance as at end of period 30/09/2025	171,969,445,155	150,263,776,330	64,188,822,836	1,859,025,264	-	388,281,069,585
REMAINING VALUE						
As at 1 January 2025	162,305,995,983	158,352,757,616	4,092,502,302	455,359,773	-	325,206,615,674
Balance as at end of period 30/09/2025	153,563,050,317	147,364,726,502	12,595,406,732	391,988,670	-	313,915,172,221

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	Buildings and structures	Machinery and equipment	Transport vehicles	Office equipment	Other Tangible Fixed Assets	Cộng
- Historical cost at the end of the year of tangible fixed assets used as collateral for loans:	315,524,981,579	287,980,541,243	60,709,526,791			664,215,049,613
- Remaining value at the end of the year of tangible fixed assets used as collateral for loans:	151,603,033,147	143,931,907,129	7,946,790,935	-		303,481,731,211
- Historical cost of fully depreciated tangible fixed assets still in use at year-end:	24,240,785,229	12,630,558,333	51,519,151,048	1,438,555,534		89,829,050,144
- Historical cost of fully depreciated tangible fixed assets awaiting liquidation at year-end:		1,121,303,723	-	133,229,400		1,254,533,123

Ghi chú:

	Buildings and structures
- Historical cost at the end of the quarter of tangible fixed assets formed from the welfare fund "Mini Sports Field":	586,239,000
- Accumulated depreciation of tangible fixed assets formed from the welfare fund "Mini Sports Field":	586,239,000

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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 2025				1,397,000,000		1,397,000,000
Increase during the year						
New purchases in the year	-	-	-	-	-	-
Completed construction investment						-
Tăng do hợp nhất kinh doanh						-
Other increases						-
Decrease during the year						
Liquidation, sale	-	-	-	-	-	-
Other decreases						-
Balance as at end of period 30/09/2025	-	-	-	1,397,000,000	-	1,397,000,000
ACCUMULATED DEPRECIATION						
As at 1 January 2025				1,363,666,676		1,363,666,676
Increase during the year						
Charge for the year	-	-	-	33,333,324	-	33,333,324
Other increases				33,333,324		33,333,324
Decrease during the year						
Liquidation, sale	-	-	-	-	-	-
Other decreases						-
Balance as at end of period 30/09/2025	-	-	-	1,397,000,000	-	1,397,000,000
REMAINING VALUE						
As at 1 January 2025						
Balance as at end of period 30/09/2025	-	-	-	33,333,324	-	33,333,324
	-	-	-	-	-	-

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11. Increase or decrease in financial leased fixed assets**12. Increase or decrease in investment real estate****13. Prepaid expenses**

Short-term prepaid expenses	Ending Balance	Beginning Balance
+ Tools and instrument used	3,200,108,717	4,466,468,426
+ Other short-term prepaid expenses	391,171,746	698,876,344
Total	3,591,280,463	5,165,344,770

Long-term prepaid expenses	Ending Balance	Beginning Balance
Classified by item (explanation)		
+ Value of the land use rights leased at Dinh Vu Industrial Park	81,021,354,410	83,847,680,723
+ Value of the land use rights for the 50x50 land	2,100,266,664	2,173,531,776
+ Value of the land use rights for the 12106 m2 land	8,600,624,910	8,900,646,714
+ Planetary Gearbox (lifting winch gearbox)		
+ Complete overhaul of the Liebeherr crane No. 2		
+ Crane hook, crane motor module		
+ Others	9,739,614,801	8,060,316,361
Total	101,461,860,785	102,982,175,574
Classification by nature		
Prepaid expenses for operating lease of fixed assets (car rental)		
Loss in basic construction phase		
Repair and maintenance expenses awaiting allocation	6,898,947,781	3,712,896,891
Tools and equipment awaiting allocation	2,812,348,688	4,347,419,470
Business advantage		
Others	91,750,564,316	94,921,859,213
Total	101,461,860,785	102,982,175,574
Classification by remaining allocation time from the end of the year		
Less than 1 year	400,507,443	1,760,426,080
From 1-2 years	2,192,024,403	1,747,577,447
From 2-5 years	7,147,082,955	4,552,312,834
More than 5 years	91,722,245,984	94,921,859,213
Total	101,461,860,785	102,982,175,574

14. Other assets**15. 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	Loan principal outstanding at the end of 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	After 5 years
Vietnam Joint Stock Commercial Bank For Industry And Trade - Bac Hai Phong Branch	0	0	0	0	6,270,648,673	4,660,530,000	1,610,118,673	9,259,944	2,683,973,870	275,275,721	2,382,093	0	0	0	0	0	0
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Anh Branch	28,102,628,633	0	5,280,000,000	22,822,628,633	7,040,000,000	5,280,000,000	7,040,000,000	43,904,215	1,872,310,518	1,885,124,873	31,089,860	0	7,040,000,000	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	0	4,199,000,000	1,400,000,000	2,799,000,000	0	0	1,400,000,000	0	53,333,052	49,824,299	3,508,753	0	1,400,000,000	1,399,000,000	0	0	0
Total	28,102,628,633	4,199,000,000	6,680,000,000	25,621,628,633	13,310,648,673	9,940,530,000	10,050,118,673	53,164,159	2,194,041,440	2,210,224,893	36,980,706	0	8,440,000,000	8,439,000,000	7,040,000,000	1,702,628,633	0

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16. 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	1,167,500,229	8.36%	1,167,500,229	1,153,182,490	6.67%	1,153,182,490
PetroVietnam Securities Joint Stock Company	77,000,000	0.55%	77,000,000	77,000,000	0.45%	77,000,000
+ Other payables to Suppliers		0.00%			0.00%	
ALBERTA Viet Nam company limited	24,350,112	0.17%	24,350,112		0.00%	
Lin Dan Trading, Technical Services, and Investment Co., Ltd.	0	0.00%	0	60,048,000	0.35%	60,048,000
Bee Logistics Corporation	2,407,178,736	17.23%	2,407,178,736	3,618,627,644	20.94%	3,618,627,644
Tan Cang Northern Maritime	171,072,000	1.23%	171,072,000	208,802,938	1.21%	208,802,938
Duc Tho Trading Joint Stock Company	295,539,066	2.12%	295,539,066	686,062,816	3.97%	686,062,816
HP Trading Joint Stock Company	0	0.00%	-	293,594,615	1.70%	293,594,615
Song Dung Trading Co., Ltd.	1,814,858,610	12.99%	1,814,858,610	1,522,032,092	8.81%	1,522,032,092
Van Xuan Joint Stock Company	562,890,332	4.03%	562,890,332	559,125,331	3.24%	559,125,331
Hai An Maritime Trading and Service Co., Ltd. Branch in Hai Phong	0	0.00%	-	480,667,000	2.78%	480,667,000
Nhan Bien Viet Nam Maritime Service Trading Joint Stock Company	370,980,000	2.66%	370,980,000	297,782,199	1.72%	297,782,199
Dolphin Sea Air Services Corporation – Hai Phong Branch	857,075,666	6.14%	857,075,666	952,792,061	5.51%	952,792,061
Asia Investment And Asset Management Joint Stock Company	97,200,000	0.70%	97,200,000	1,172,964,245	6.79%	1,172,964,245
Other Customers	6,123,791,394	43.84%	6,123,791,394	6,199,826,072	35.87%	6,199,826,072
Total	13,969,436,145	100%	13,969,436,145	17,282,507,503	100%	17,282,507,503

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	9.02%	77,000,000	77,000,000	9.24%	77,000,000
+ Overdue Debt to Other Suppliers						
Phuong Nam Trading and Construction Joint Stock Company	21,535,000	2.52%	21,535,000	21,535,000	2.58%	21,535,000
Phu Qui Manufacturing and Construction Co., Ltd.	21,436,569	2.51%	21,436,569	21,436,569	2.57%	21,436,569
Duc Tho Trading Joint Stock Company	40,185,600	4.71%	40,185,600	40,185,600	4.82%	40,185,600
Nguyen Hoang Phuc Trading and Services Co., Ltd.	249,956,000	29.28%	249,956,000	302,563,000	36.30%	302,563,000
Other Suppliers - Logistics Services	18,057,200	2.12%	18,057,200	10,846,000	1.30%	10,846,000
Other Suppliers - Construction Investment	167,456,510	19.62%	167,456,510	167,456,510	20.09%	167,456,510
Other Customers	258,011,400	30.23%	258,011,400	192,527,800	23.10%	192,527,800
Total	853,638,279	100%	853,638,279	833,550,479	100%	833,550,479

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17. 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	1,066,005,416	1,056,023,960	9,981,456	2,881,208,312	2,406,830,462	2,243,762,476	1,896,000	2,772,001,932	1,872,936,225	7,896,972,720	4,281,662,687	4,245,321,732	620,030,243	3,625,291,489	
1. Value-Added Tax (VAT) on domestic sales	434,998,838	-	434,998,838	2,100,805,767	1,716,249,946	1,353,454,224		1,978,484,256	1,307,520,414	5,432,744,247	3,023,770,360	2,843,972,745	-	2,843,972,745	
2. Value-Added Tax (VAT) on imports	-	-	-							-	-	-	-	-	
3. Special Consumption Tax	-	-	-							-	-	-	-	-	
4. Export and import duties	-	-	-							-	-	-	-	-	
5. Corporate income tax	631,006,538	-	631,006,538	580,603,119	646,937,866	771,606,220		629,147,767	564,671,811	1,981,357,106	1,211,609,677	1,400,753,987	-	1,400,753,987	
6. Capital gains tax	-	-	-							-	-	-	-	-	
7. Personal income tax	-	1,056,023,960	(1,056,023,960)	194,347,926	39,979,150	118,078,032		163,546,909		475,972,867	39,979,150	-	620,030,243	(620,030,243)	
8. Personal income tax on capital transfer	-	-	-	2,451,500	663,500	624,000	1,896,000	823,000	744,000	3,898,500	3,303,500	595,000	-	595,000	
9. Resource Tax	-	-	-							-	-	-	-	-	
10. Real Estate Tax	-	-	-							-	-	-	-	-	
11. Business License Tax	-		-	3,000,000	3,000,000					3,000,000	3,000,000	-	-	-	
12. Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
- Subcontractor Taxes	-	-	-	-	-			-	-	-	-	-	-	-	
+ Subcontractor Corporate Income Tax									-	-	-	-	-	-	
+ Subcontractor Value-Added Tax (VAT)	-		-							-	-	-	-	-	
+ Subcontractor Business License Tax	-		-							-	-	-	-	-	
- Other Taxes	-		-							-	-	-	-	-	
II - Other Payables	-	-	-	-	-	-	-	284,580,000	284,580,000	284,580,000	284,580,000	-	-	-	
1. Additional charges	-		-							-	-	-	-	-	
2. Fees and charges	-		-					284,580,000	284,580,000	284,580,000	284,580,000	-	-	-	
3. Penalties	-		-							-	-	-	-	-	
4. Other amounts	-		-							-	-	-	-	-	
Total	1,066,005,416	1,056,023,960	9,981,456	2,881,208,312	2,406,830,462	2,243,762,476	1,896,000	3,056,581,932	2,157,516,225	8,181,552,720	4,566,242,687	4,245,321,732	620,030,243	3,625,291,489	

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18. Expenses payable

Short-term payable expenses	Ending Balance	Beginning Balance
Interest payable expenses	36,980,706	53,164,159
Accrued wages payable		
Accrued wages payable		
Accrued audit fees	109,874,997	140,000,000
Accrued service fees for goods,	327,880,724	
Accrued commission fees	440,454,000	455,717,500
Other payable expenses	3,788,800,345	1,222,821,787
Total	4,703,990,772	1,871,703,446

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

19. Other payable

Accounts payable and other short-term payables	Ending Balance	Beginning Balance
Excess assets awaiting resolution		
Trade union fund	101,638,356	101,944,593
Social insurance		1,264,800
Health insurance	28,602	223,200
Unemployment insurance		99,200
Payables from equitization		
Short-term escrow and bet receivables	400,000,000	400,000,000
Other payable and receivable accounts	17,160,171,856	5,709,396,635
+ Dividends for the year 2015	810,995,000	822,995,000
+ Dividends for the year 2017	790,500,000	808,600,000
+ Dividends for the year 2018	847,000,000	868,700,000
+ Dividends for the year 2020	1,358,147,000	1,377,957,000
+ Dividends for the year 2023	394,082,000	400,442,000
+ Dividends for the year 2024	2,578,560,000	
+ Dividends for the year 2024 - VSICO Shipping Joint Stock Company	2,652,060,000	
+ Dividends for the year 2024 - Proconco Cattle Food Production Joint Stock Company	649,380,000	432,920,000
+ Dividends for the year 2024 - Petro VietNam Technical Services Corporation	6,120,000,000	
+ Other short-term payables	959,447,856	997,782,635
Total	17,661,838,814	6,212,928,428

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	-	-

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20. Unearned Revenue

21. Bonds Issued

22. Preferred Stock Classified as Liabilities

23. Provisions for Payables

24. Deferred Tax Assets and Deferred Tax Liabilities

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25. Owner's 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 01/01/2024	400,000,000,000	-	-	-	41,807,097,273	18,915,958,264	460,723,055,537
Increase during the period							
Issuance of additional shares, capital contributions received	-	-	-	-	2,598,407,560	8,351,921,755	10,950,329,315
Net Profit after tax							-
Deducted from profit					2,598,407,560	8,351,921,755	8,351,921,755
Adjustments and others							2,598,407,560
Decrease during the period							
Decrease in charter capital during the period	-	-	-	-	-	13,196,815,120	13,196,815,120
Dividend payment, profit distribution:							-
Appropriation of funds in the capital table						8,000,000,000	8,000,000,000
Appropriation of funds outside the capital table (Reward, Welfare)						2,598,407,560	2,598,407,560
Adjustment due to fluctuations in minority interests during the period						2,598,407,560	2,598,407,560
Adjustments and others							-
Balance as of 31/12/2024	400,000,000,000	-	-	-	44,405,504,833	14,071,064,899	458,476,569,732
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							
Issuance of shares to increase capital, receive additional capital	-	-	-	-	-	8,851,796,785	8,851,796,785
Net Profit after tax							-
Allocated from profit						8,851,796,785	8,851,796,785
Adjustments and others							-
Decrease during the period							
Decrease in charter capital during the period	-	-	-	-	-	14,071,064,899	14,071,064,899
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 at the end of this period	400,000,000,000	-	-	-	44,405,504,833	8,851,796,785	453,257,301,618

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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	-	-

26. Asset revaluation difference

27. Exchange rate difference

28. Funding sources

29. Items off the Balance Sheet

Item	Ending balance of this period	Beginning balance of this year
Leased assets: The total minimum rental payments in the future of operating lease contracts non-cancellable assets according to the terms:	0	0
- 01 year or less		
- Over 01 year to 05 years		
- Over 05 years		
Custodial Assets	0	0
Foreign currencies of all kinds:		
US Dollar (USD)	1,000.00	128,849.51
Euro (EUR)	0	0
Singapore Dollar (SGD)		
Japanese Yen (¥)		
Australian Dollar (AUD)		
British Pound (£)		
Canadian Dollar (CAD)		
Processed bad debts:	0	0

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VI- ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

Currency Unit: VND

1. Total sales and service revenue (Code 01)

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	201,698,755	677,900,381
Revenue from rendering of services	71,162,104,379	201,291,451,920	61,965,515,782	181,507,432,421
Total	71,621,929,519	202,393,107,813	62,167,214,537	182,185,332,802

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	21,023,938,137	59,938,984,447	20,712,731,937	59,269,945,577
Vsico Express Hai Phong Joint Stock Company	698,430,384	1,885,126,310	544,640,000	1,926,918,424
Vsico Express Tay Bac Joint Stock Company	672,849,998	1,933,169,998	620,535,926	1,969,832,986
Hanoi Trading and Maritime Services Company Limited	1,399,600,000	4,092,080,000	1,211,436,926	5,014,295,653
Thien Son Trading and Investment Joint Stock Company-Hanoi Branch Office	669,165,936	1,640,430,936	421,450,000	618,678,000
Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	18,531,130	46,606,800	14,935,112	41,682,136
PTSC Thanh Hoa Technical Services Company	-	-	17,339,000	1,346,051,925
PTSC Quang Ngai Joint Stock Company	484,909,548	484,909,548	-	-
PTSC mechanical and construction limited company	1,007,908,240	1,105,908,240	-	-
Branch of Vietnam Gas Corporation - Joint Stock Company - Gas Products Trading Company	4,854,811,510	15,055,929,620	4,861,099,180	15,253,220,401
International Gas Products Shipping Joint Stock Company	1,626,327,264	5,786,759,060	1,626,327,264	5,573,368,152
Nhat Viet Transportation Corporation	-	-	-	414,300,000
Total	32,456,472,147	91,969,904,959	30,030,495,345	91,428,293,254

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	1,410,173,640	2,138,491,100
Total	-	385,187,280	1,410,173,640	2,138,491,100

3. Cost of goods sold (Code 11)

Cost of Goods Sold (Code 11)	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	199,747,406	665,020,700
Cost of services rendered	51,025,593,354	145,724,053,025	43,420,498,686	134,392,761,102
Total	51,473,287,645	146,800,028,598	43,620,246,092	135,057,781,802

4. Financial revenue (Code 21)

Financial income	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Interest income from deposits, loans	261,354,763	748,114,028	257,606,698	864,533,757
Interest from bond investments, promissory notes, treasury bills				
Dividends, distributed profits				
Foreign currency sale interest		24,914,372		103,227,860
Realized exchange rate difference interest	2,093	29,518,980	37,242,482	93,120,447
Unrealized exchange rate difference interest	4,122,136	13,528,360		
Interest from deferred sales				
Interest from capital usage received from the parent company				
Other financial income				
Total	265,478,992	816,075,740	294,849,180	1,060,882,064

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5. Financial expenses (Code 22)

Financial expenses	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Interest expenses	713,718,366	2,194,041,440	1,315,544,581	4,597,784,933
Losses from liquidation of short-term and long-term investments				
Losses from foreign currency sales				
Realized exchange rate losses	3,661,505	11,562,486	40	25,099,995
Unrealized exchange rate losses				
Provision for devaluation of short-term and long-term investments	294,890,690	1,214,986,059	660,070,980	589,639,860
Capital usage fee paid to the parent company				
Other financial expenses				
Total	1,012,270,561	3,420,589,985	1,975,615,601	5,212,524,788

6. 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)	910,201	147,158,492	11,385	4,229,223,975
+ Other (recovery of warranty guarantee for Tukan pedestal crane)			-	4,178,697,876
+ Other (port handling services)	910,201	147,158,492	11,385	50,526,099
Total	910,201	248,976,674	11,385	4,229,223,975

7. Other expenses

Other expenses	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Fines, compensation				
Fixed asset liquidation		9,259,259		
Other expenses (detailed large items)	396,361,573	567,919,055	149,166,148	442,052,215
+ Other event/support expenses	332,731,580	374,220,580	82,491,200	332,629,600
+ Others	63,629,993	193,698,475	66,674,948	109,422,615
Total	396,361,573	577,178,314	149,166,148	442,052,215

8. Selling expenses and General and administration expenses

Selling expenses	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Salaries of sales staff	1,323,237,551	3,124,558,945	925,447,927	2,643,987,862
Social insurance, health insurance, sales union fees	109,316,343	329,453,811	120,808,260	366,345,093
Cost of sales materials				
Cost of sales tools and supplies	55,941,081	159,512,347	47,477,101	145,475,420
Depreciation expenses for sales fixed assets	6,071,769	26,371,245	7,135,458	21,406,374
Product warranty expenses				
Regular repair expenses for sales				
Transportation costs				
Advertising expenses		20,000,000	-	48,000,000
Brokerage commission costs	7,151,376,500	20,646,352,600	6,828,791,900	19,628,122,200
Others	665,452,684	1,368,020,233	367,187,738	1,256,464,811
Total	9,311,395,928	25,674,269,181	8,296,848,384	24,109,801,760

General and administration expenses	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Salaries of management staff	4,208,839,518	10,328,581,284	2,395,811,801	7,354,921,681
Social insurance, health insurance, trade union fees for management	373,506,139	1,126,226,478	329,558,185	1,030,885,721
Costs of office materials	20,176,000	56,087,500	16,636,000	49,776,500
Costs of tools and equipment	184,580,553	583,213,145	220,692,376	703,339,470
Depreciation expenses of managed fixed assets	259,830,070	397,145,020	61,522,017	184,566,051
Taxes and fees		3,000,000	-	4,360,000
Regular repair costs for management	12,455,833	24,069,483	14,714,583	83,924,301
Outsourced services expenses	612,883,034	1,785,774,261	650,583,668	2,014,343,787
Provisions	82,696,000	115,040,105	86,454,400	331,992,037
Upper-level management budget				
Khác	418,809,957	1,348,615,702	256,907,744	1,291,541,270
Total	6,173,777,104	15,767,752,978	4,032,880,774	13,049,650,818

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9. 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	2,723,209,570	7,948,162,683	3,085,047,301	8,451,850,965
Labor costs	18,119,637,148	45,656,713,895	11,679,017,733	34,095,241,755
Depreciation of Fixed Asset	7,465,126,556	22,025,276,703	7,482,892,294	22,395,347,319
Allocation costs for materials, equipment, and tools	3,211,652,779	9,640,526,778	2,656,396,800	7,629,437,609
Land rental costs	1,066,537,742	3,199,613,228	1,066,537,743	3,199,613,229
Outsourced service expenses	32,680,224,071	95,489,118,129	28,995,177,127	92,532,548,209
Other cash expenses	1,244,378,520	3,206,663,768	785,158,846	3,248,174,594
Total	66,510,766,386	187,166,075,184	55,750,227,844	171,552,213,680

10. Current corporate income tax expense

Current Corporate Income Tax Expenses	Quarter 3		Accu. from Beginning of Year	
	Current year	Previous Year	Current year	Previous Year
Corporate income tax expenses calculated on taxable income for the current year	629,147,767	568,136,729	1,981,357,106	1,455,256,845
Adjustments to corporate income tax expenses of previous years recognized in the current year's corporate income tax expenses	0	0	0	0
Total current corporate income tax expenses	629,147,767	568,136,729	1,981,357,106	1,455,256,845

11. Deferred corporate income tax expense

VII- OTHER INFORMATION

1. 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 (becomes a major shareholder from 17/09/2024)
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
Viet Nam Petrochemical And Fiber 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
Petroleum General Distribution Services Joint Stock 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
Petroleum Technical Services Joint Stock Corporation Branch - PTSC Supply Base	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
PTSC Quang Ngai Joint Stock Company	Member company of PetroVietnam Technical Services Corporation
Vsico Express Hai Phong Joint Stock Company	Member of VSICO Shipping Joint Stock Company
Vsico Express Tay Bac Joint Stock Company	Member of VSICO Shipping Joint Stock Company
Hanoi Trading and Maritime Services Company Limited	Member of VSICO Shipping Joint Stock Company
Thien Son Trading and Investment 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	46,606,800	41,682,136
Purchase goods and services of the Vietnam Petroleum Technical Services Corporation	46,482,070	47,111,000
Purchases of goods and services from Vietnam National Industry – Energy Group	104,381,852	-
Sell goods and services of PTSC Thanh Hoa Technical Services Company	-	1,346,051,925
Sell goods and services of PTSC Quang Ngai Joint Stock Company	484,909,548.0	-
Sales of goods and services to PTSC mechanical and construction limited company	1,105,908,240	-
Purchases of goods and services from PVC Duyen Hai	12,000,000	32,000,000
Sales of goods and services to VSICO Shipping Joint Stock Company	59,938,984,447	59,269,945,577
Purchases of goods and services from VSICO Shipping Joint Stock Company	20,531,882,000	17,979,867,500
Sales of goods and services to Vsico Express Hai Phong Joint Stock Company	1,885,126,310	1,926,918,424
Sales of goods and services to Vsico Express Tay Bac Joint Stock Company	1,933,169,998	1,969,832,986
Sales of goods and services to Hanoi Trading and Maritime Services Company Limited	4,092,080,000	5,014,295,653
Sales to the Hanoi Branch of Thien Son Trading and Investment Joint Stock Company-Hanoi Branch Office	1,640,430,936	618,678,000
Sales of goods and services to Nhat Viet Transportation Corporation	-	414,300,000
Sales of goods and services to International Gas Products Shipping Joint Stock Company	5,786,759,060	5,573,368,152
Sales of goods and services to the Branch of Vietnam Gas Corporation - Joint Stock Company - Gas Products Trading Company	15,055,929,620	15,253,220,401
Purchases of goods and services from Hai Phong Pvoil Petroleum Joint Stock Company	7,929,621,050	8,576,973,615

Balance with related parties	Closing balance	Opening balance
Deposits at Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	1,264,183,669	98,010,684
Receivables from Branch of Vietnam Gas Corporation - Joint Stock Company - Gas Products Trading Company	3,281,249,941	1,632,420,000
Receivables from International Gas Products Shipping Joint Stock Company	1,155,934,678	2,068,379,117
Receivables from Nhat Viet Transportation Corporation	0	170,344,086
Receivables from PTSC Thanh Hoa Technical Services Company	0	53,174,556
Receivables from Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	41,307,182	0
Receivables from VSICO Shipping Joint Stock Company	13,937,109,911	11,808,582,912
Receivables from VSICO Express Hai Phong Joint Stock Company	754,304,815	699,433,680
Receivables from VSICO Express Tay Bac Joint Stock Company	726,083,999	186,364,800
Receivables from Hanoi Trading and Maritime Services Company Limited	1,507,302,000	581,547,600
Receivables from the Thien Son Trading and Investment Joint Stock Company-Hanoi Branch Office	262,908,804	293,317,200
Other receivables from PVC Duyen Hai	4,851,953,717	4,488,960,667
Payables to Hai Phong Pvoil Petroleum Joint Stock Company	1,167,500,229	1,153,182,490
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	3,017,182,991	3,017,182,991
Petrovietnam Exploration Production Corporation (Block 103-107)	436,390,745	436,390,745

Salaries and other aggregated benefits	3,810,684,742	2,985,752,069
+ Mr. Nguyen Hai Bang - Chairman of the Board of Directors (appointed 28/06/2024)	756,865,811	685,776,040
+ Mr. Nguyen Quang Thuong - Board Member	42,000,000	33,666,667
+ Mr. Tran Bui Quang Long (Board Member - appointed 27/12/2024)	36,000,000	0
+ Mr. Le Trong Quan (Board Member - appointed 27/12/2024)	36,000,000	0
+ Mr. Nguyen Chi Trung - Director (appointed 27/12/2024)	615,492,256	475,221,899
+ Mr. Vu Ngoc Phach - Vice Director	604,547,818	520,657,419
+ Mr. Vu Van Hung - Vice Director	610,466,218	527,475,818
+ Mr. Dang Kien Nghiep - Chief Accountant	531,121,547	448,973,723
+ Mr. Le Thanh Tu - Cum Member of Supervisory Board (appointed 28/06/2024)	339,681,694	98,304,282
+ Ms. Dang Kieu Anh - Cum Member of Supervisory Board	238,509,398	195,676,221

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2. Financial instruments

Financial leverage ratios	30/09/2025	31/12/2024
Loans	35,671,747,306	41,413,277,306
Cash and cash equivalents	5,119,367,683	10,322,347,648
Net debt	30,552,379,623	31,090,929,658
Equity	453,257,301,618	458,476,569,732
Net debt/Equity ratio	7%	7%

Financial assets	30/09/2025	31/12/2024
Cash and cash equivalents	5,119,367,683	10,322,347,648
Trade receivables	42,241,288,635	23,995,422,309
Other receivables	7,486,638,972	10,605,446,498
Internal receivables	0	0
Other long-term investments	12,985,861,170	14,200,847,229
Total	67,833,156,460	59,124,063,684

Financial liabilities	30/09/2025	31/12/2024
Short-term borrowings	0	0
Trade payables	13,969,436,145	17,282,507,503
Accrued expenses	4,703,990,772	1,871,703,446
Internal payables	0	0
Other payables	17,560,171,856	6,082,643,603
Long-term borrowings due	10,050,118,673	13,310,648,673
Long-term borrowings and debts	25,621,628,633	28,102,628,633
Other financial liabilities	0	0
Total	71,905,346,079	66,650,131,858

Hai Phong, date 13 month 10 year 2025

Preparer

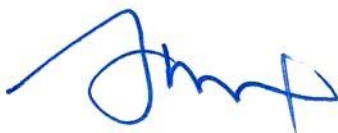
(Signature, full name)



Luong Quoc Phuong

Chief accountant

(Signature, full name)



Dang Kien Nghiep

Director

(Signature, full name, seal)