PTSC DINH VU

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

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

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Số/*No*:457../PTSCDV-CBTT
V/v: Công bố thông tin Báo cáo tài chính bán niên soát xét năm 2026
Disclose information of the reviewed semi-annual financial statements for 2026.

Hải Phòng, ngày 10. tháng 08.. năm 2026
Hai Phong, date 10. month 08.. year 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

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 1, khoản 2 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của 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 (MCK: **PSP**) thực hiện công bố thông tin Báo cáo tài chính (BCTC) bán niên soát xét năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau/*In compliance accordance with provisions of Clause 1, Clause 2, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Minister of Finance guiding the Information disclosure on securities markets, Dinh Vu Petroleum Service Port Joint Stock Company (Stock Code: PSP) discloses the reviewed semi-annual financial statements for 2026 to the Hanoi Stock Exchange as follows:*

1. **BCTC bán niên soát xét năm 2026** theo quy định tại Thông tư 96/2020/TT-BCTC gồm/*The reviewed semi-annual financial statements for 2026, in accordance with 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);*

Ký bởi: Đặng Kiến Nghiệp
Thời gian ký: 10/08/2026 16:09:01

☐ 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 as in accordance with provisions of Clause 4, Article 14 of Circular No. 96/2020/TT-BTC, including:*

i) Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (Ý kiến ngoại trừ/ Ý kiến trái ngược/ Từ chối cho ý kiến)/*The auditing organization issues an opinion other than an unqualified opinion on the financial statements (Qualified opinion/Adverse opinion/Disclaimer of opinion)?*

☐ Có/*Yes* ☐ Không/*No*

Văn bản giải trình về ý kiến không chấp nhận toàn phần của tổ chức kiểm toán/*Documents for explanation regarding the auditor's opinion other than an unqualified opinion.*

☐ Có/*Yes* ☐ Không/*No*

ii) Lợi nhuận sau thuế (LNST) thu nhập doanh nghiệp tại Báo cáo kết quả kinh doanh của kỳ báo cáo có thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/*Profit after corporate income tax (net profit) in the Statement of Profit and Loss for the reporting period changes by 10% or more compared to the same period of the previous year?*

☐ Có/*Yes* ☐ Không/*No*

Văn bản giải trình LNST thu nhập doanh nghiệp thay đổi 10% so với cùng kỳ năm trước/*Documents for explanation on the change in net profit after corporate income tax by 10% or more compared to the same period of the previous year?*

☐ Có/*Yes* ☐ Không/*No*

iii) LNST trong kỳ báo cáo có sự chênh lệch trước và sau bán niên soát xét từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại/*Net profit for the reporting period has a difference of 5% or more before and after the semi-annual review, or changes from a loss to a profit, or vice versa.*

☐ Có/*Yes* ☐ Không/*No*

Văn bản giải trình LNST chênh lệch trước và sau kiểm toán/ bán niên soát xét từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại/ *Documents for explanationon the change in net profit by 5% or more before and after the audit/semi-annual review, or the change from a loss to a profit, or vice versa:*

☐ Có/*Yes* ☐ Không/*No*

iv) Lợi nhuận sau thuế trong kỳ báo cáo có bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/*Net profit for the reporting period is in a loss* *position, changing from a 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/*Documents for explanation on the net profit for the reporting period being in a loss position, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa:*

☐ Có/*Yes* ☐ Không/*No*

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 10/08/2026 tại đường dẫn: www.ptscdinhvu.com.vn. *This information was published on the company's website on August 10, 2026 as in the link: www.ptscdinhvu.com.vn*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố/*We hereby certify that the information provided is true and correct and we bear the full responsibility to the law for the content of the disclosed information..*

Trân trọng!

Respectfully!

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 Côngty/ *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)

CÔNG TY CỔ PHẦN CẢNG DỊCH VỤ DẦU KHÍ ĐÌNH VŨ
THÀNH PHỐ HẢI PHÒNG

PHÓ GIÁM ĐỐC
Đặng Kiến Nghiệp

Deloitte.

DINH VU PETROLEUM SERVICES PORT JOINT STOCK COMPANY
(Incorporated in the Socialist Republic of Vietnam)

REVIEWED INTERIM FINANCIAL STATEMENTS

For the 6-month period ended 30 June 2026

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DINH VU PETROLEUM SERVICES PORT JOINT STOCK COMPANY
Dinh Vu Industrial Zone, Dong Hai Ward,
Hai Phong City, Vietnam

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Dinh Vu Petroleum Services Port Joint Stock Company (the "Company") presents this report together with the Company's interim financial statements for the 6-month period ended 30 June 2026.

THE BOARDS OF DIRECTORS AND MANAGEMENT

The members of the Boards of Directors and Management of the Company during the period and to the date of approval of this report are as follows:

Board of Directors

Mr. Nguyen Hai Bang	Chairman
Mr. Nguyen Chi Trung	Member
Mr. Tran Bui Quang Long	Member
Mr. Le Trong Quan	Member
Mr. Vu Van Hung	Member (appointed on 05 June 2026)
Mr. Nguyen Huu Hoan	Member (resigned on 05 June 2026)

Board of Management

Mr. Nguyen Chi Trung	Director cum Legal Representative
Mr. Dang Kien Nghiep	Deputy Director (appointed on 05 June 2026)
Mr. Vu Ngoc Phach	Deputy Director (resigned on 05 June 2026)
Mr. Vu Van Hung	Deputy Director (resigned on 05 June 2026)

Supervisory Board

Ms. Nguyen Le Tra	Head of the Supervisory Board (appointed on 05 June 2026)
Ms. Ho Thi Kim Anh	Head of the Supervisory Board (resigned on 05 June 2026)
Ms. Dang Kieu Anh	Member
Mr. Le Thanh Tu	Member

STATEMENT OF THE BOARD OF MANAGEMENT (Continued)

THE BOARD OF MANAGEMENT' STATEMENT OF RESPONSIBILITY

The Board of Management of the Company is responsible for preparing the interim financial statements, which give a true and fair view of the financial position of the Company as at 30 June 2026, and its financial performance and its cash flows for the 6-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting. In preparing these interim financial statements, the Board of Management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim financial statements;
- prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- design and implement an effective internal control system for the purpose of properly preparing and presenting the interim financial statements so as to minimize errors and frauds.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the interim financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing these interim financial statements.

For and on behalf of the Board of Management,

CÔNG TY CỔ PHẦN CẢNG DỊCH VỤ DẦU KHÍ ĐÌNH VŨ
THÀNH PHỐ HẢI PHÒNG

Nguyen Chi Trung
Director/Legal representative

06 August 2026

Deloitte.

Deloitte Vietnam Audit Co. Ltd
12th Floor, Diamond Park Plaza
16 Lang Ha, Giang Vo Ward
Hanoi
Vietnam
Tel: +84 24 710 50000
www.deloitte.com/vn

No.:0150 /VN1A-HN-BC

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To: **The Shareholders**
The Board of Directors and Board of Management of
Dinh Vu Petroleum Services Port Joint Stock Company

We have reviewed the accompanying interim financial statements of Dinh Vu Petroleum Services Port Joint Stock Company (the "Company"), approved on 06 August 2026 as set out from page 05 to page 38, which comprise the interim statement of financial position as at 30 June 2026, and the interim income statement and interim cash flow statement for the 6-month period then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the interim financial statements

Management is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the accompanying interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements (VSRE) 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS (Continued)

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the financial position of the Company as at 30 June 2026, and its financial performance and its cash flows for the 6-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting.

M.S.D.N: 0100112500-C.T.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN DELOITTE VIỆT NAM
THÀNH PHỐ HÀ NỘI

Khuc Thi Lan Anh
Audit Partner
Audit Practising Registration Certificate
No. 0036-2023-001-1

DELOITTE VIETNAM AUDIT COMPANY LIMITED

06 August 2026
Hanoi, S.R. Vietnam

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	ASSETS	Codes	Notes	Closing balance	Opening balance (Reclassified)
A.	**CURRENT ASSETS**	**100**		**112,073,552,333**	**103,227,150,535**
I.	**Cash and cash equivalents**	**110**	**5**	**23,868,744,364**	**9,803,093,475**
1.	Cash	111		18,841,947,398	9,799,184,181
2.	Cash equivalents	112		5,026,796,966	3,909,294
II.	**Short-term financial investments**	**120**	**6**	**24,825,139,727**	**22,500,000,000**
1.	Short-term held-to-maturity investments	123		24,825,139,727	22,500,000,000
III.	**Short-term receivables**	**130**		**50,105,784,158**	**59,986,237,368**
1.	Short-term trade receivables	131	7	47,589,966,187	59,961,248,456
2.	Short-term advances to suppliers	132		21,999,454	771,785,555
3.	Other short-term receivables	135	8	5,866,944,635	5,566,036,061
4.	Provision for short-term doubtful debts	136	9	(3,373,126,118)	(6,312,832,704)
IV.	**Inventories**	**140**	**10**	**8,960,582,284**	**5,110,877,425**
1.	Inventories	141		8,960,582,284	5,110,877,425
V.	**Other short-term assets**	**160**		**4,313,301,800**	**5,826,942,267**
1.	Short-term deferred expenses	161	11	3,927,323,586	4,922,637,726
2.	Value added tax deductibles	162		209,887,508	332,912,121
3.	Taxes and other receivables from the State budget	163	18	-	395,301,714
4.	Other short-term assets	165		176,090,706	176,090,706
B.	**NON-CURRENT ASSETS**	**200**		**432,199,125,200**	**442,977,569,007**
I.	**Fixed assets**	**220**		**296,175,072,776**	**310,599,503,077**
1.	Tangible fixed assets	221	12	295,925,072,774	310,299,503,077
	- Cost	*222*		*705,768,621,234*	*705,482,144,382*
	- Accumulated depreciation	*223*		*(409,843,548,460)*	*(395,182,641,305)*
2.	Intangible assets	227	13	250,000,002	300,000,000
	- Cost	*228*		*1,697,000,000*	*1,697,000,000*
	- Accumulated amortisation	*229*		*(1,446,999,998)*	*(1,397,000,000)*
II.	**Long-term assets in progress**	**250**		**3,227,144,650**	**108,776,852**
1.	Long-term construction in progress	252	14	3,227,144,650	108,776,852
III.	**Long-term financial investments**	**260**	**6**	**12,580,765,758**	**13,143,543,444**
1.	Investments in joint-ventures, associates	262		28,125,000,000	28,125,000,000
2.	Provision for impairment of long-term investments in other entities	264		(15,544,234,242)	(14,981,456,556)
IV.	**Other long-term assets**	**270**		**120,216,142,016**	**119,125,745,634**
1.	Long-term prepayments	271	11	105,896,969,750	106,093,655,738
2.	Long-term reserved spare parts	273	10	14,319,172,266	13,032,089,896
	TOTAL ASSETS (280=100+200)	**280**		**544,272,677,533**	**546,204,719,542**

The accompanying notes are an integral part of these interim financial statements

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

Unit: VND

RESOURCES	Codes	Notes	Closing balance	Opening balance (Reclassified)
C. LIABILITIES	**300**		**85,740,223,609**	**90,371,318,029**
I. Current liabilities	**310**		**66,448,594,976**	**66,859,689,396**
1. Short-term trade payables	311	15	32,082,628,282	22,258,684,201
2. Short-term advances from customers	312	16	576,329,679	7,133,941,382
3. Dividends and profit payable	313	17	4,695,497,000	4,784,077,000
4. Short-term taxes and amounts payable to the State budget	314	18	1,480,659,139	759,117,474
5. Payables to employees	315		10,005,322,861	14,319,454,512
6. Short-term accrued expenses	316	19	3,480,807,401	4,875,697,023
7. Short-term deferred revenue	319		253,310,000	210,550,000
8. Other current payables	320	20	1,617,483,230	3,227,540,685
9. Short-term loans and obligations under finance lease	321	21	8,440,000,000	8,440,000,000
10. Bonus and welfare funds	323	22	3,816,557,384	850,627,119
II. Long-term liabilities	**330**		**19,291,628,633**	**23,511,628,633**
1. Long-term loans	339	21	19,291,628,633	23,511,628,633
D. EQUITY	**400**	**23**	**458,532,453,924**	**455,833,401,513**
1. Owner's contributed capital	411		400,000,000,000	400,000,000,000
- Ordinary shares carrying voting rights	*411a*		*400,000,000,000*	*400,000,000,000*
2. Investment and development fund	418		44,405,504,833	44,405,504,833
3. Retained earnings	420		14,126,949,091	11,427,896,680
- Retained earnings accumulated to the prior year end	*420a*		*8,240,875,415*	*-*
- Retained earnings of the current period	*420b*		*5,886,073,676*	*11,427,896,680*
TOTAL RESOURCES (440=300+400)	**440**		**544,272,677,533**	**546,204,719,542**

CÔNG TY CỔ PHẦN CẢNG DỊCH VỤ DẦU KHÍ ĐÌNH VŨ
THÀNH PHỐ HẢI PHÒNG

Luong Quoc Phuong	**Luong Thanh Tung**	**Nguyen Chi Trung**
Preparer	**Accountant in charge**	**Director/Legal representative**

Approved on 06 August 2026

DINH VU PETROLEUM SERVICES PORT JOINT STOCK COMPANY
Dinh Vu Industrial Zone, Dong Hai Ward,
Hai Phong City, Vietnam

FORM B 02a-DN
Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance

INTERIM INCOME STATEMENT

For the accounting period from 01 January 2026 to 30 June 2026

Unit: VND

	ITEMS	Codes	Notes	Current period	Prior period
1.	**Gross revenue from goods sold and services rendered**	**01**	**25**	**145,663,110,529**	**130,771,178,294**
2.	Deductions	02	25	-	385,187,280
3.	**Net revenue from goods sold and services rendered (10=01-02)**	**10**	**25**	**145,663,110,529**	**130,385,991,014**
4.	Cost of sales	11	26	106,456,225,765	95,326,740,953
5.	**Gross profit from goods sold and services rendered (20=10-11)**	**20**		**39,206,884,764**	**35,059,250,061**
6.	Financial income	22	28	522,614,482	550,596,748
7.	Financial expenses	23	29	1,739,871,913	2,408,319,424
	- In which: Borrowing costs	*24*		*1,172,483,139*	*1,480,323,074*
8.	Selling expenses	25	30	18,270,004,386	16,362,873,253
9.	General and administration expenses	26	30	8,503,945,241	9,593,975,874
10.	**Operating profit (30=20+22-(23+25+26))**	**30**		**11,215,677,706**	**7,244,678,258**
11.	Other income	31		320,302,838	248,066,473
12.	Other expenses	32	31	2,218,998,014	180,816,741
13.	**Profit from other activities (40=31-32)**	**40**		**(1,898,695,176)**	**67,249,732**
14.	**Accounting profit before tax (50=30+40)**	**50**		**9,316,982,530**	**7,311,927,990**
15.	Current corporate income tax expense	51	32	3,430,908,854	1,352,209,339
16.	**Net profit after corporate income tax (60=50-51)**	**60**		**5,886,073,676**	**5,959,718,651**
17.	Basic earnings per share	70	33	106	107

M.S.D.N: 0200754420 - C.T.C.P
CÔNG TY CỔ PHẦN CẢNG DỊCH VỤ DẦU KHÍ ĐÌNH VŨ
THÀNH PHỐ HẢI PHÒNG

Preparer	Accountant in charge	Director/Legal representative
Luong Quoc Phuong	**Luong Thanh Tung**	**Nguyen Chi Trung**
Preparer	**Accountant in charge**	**Director/Legal representative**

Approved on 06 August 2026

The accompanying notes are an integral part of these interim financial statements

INTERIM CASH FLOW STATEMENT

For the accounting period from 01 January 2026 to 30 June 2026

Unit: VND

	ITEMS	Codes	Current period	Prior period
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1.	***Profit before tax***	***01***	***9,316,982,530***	***7,311,927,990***
2.	***Adjustments for:***			
	Depreciation and amortisation of fixed assets and investment properties	02	14,710,907,153	14,560,150,147
	Provisions	03	(2,376,928,900)	952,439,474
	Foreign exchange loss arising from translating foreign currency monetary items	04	(5,708,437)	(9,406,224)
	Gain from investing, financing activities	05	(483,103,560)	(579,318,188)
	Borrowing costs	06	1,172,483,139	1,480,323,074
3.	***Operating profit before movements in working capital***	***08***	***22,334,631,925***	***23,716,116,273***
	Increase, decrease in receivables	09	13,007,229,237	(13,260,289,753)
	Increase, decrease in inventories	10	(5,136,787,229)	(591,546,192)
	Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11	(5,994,918,807)	7,613,509,200
	Increase, decrease in deferred expenses	12	1,192,000,128	1,003,018,924
	Borrowing costs paid	14	(1,178,849,763)	(1,496,560,670)
	Corporate income tax paid	15	(2,777,630,440)	(646,937,866)
	Other cash inflows	16	1,242,000,000	2,111,000,000
	Other cash outflows	17	(1,463,091,000)	(3,169,062,000)
	Net cash generated by operating activities	***20***	***21,224,584,051***	***15,279,247,916***
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1.	Acquisition and construction of fixed assets and other long-term assets	21	(1,345,282,318)	(1,555,185,185)
2.	Proceeds from sale, disposal of fixed assets and other long-term assets	22	-	92,558,923
3.	Cash outflow for lending, buying debt instruments of other entities	23	(10,000,000,000)	-
4.	Cash recovered from lending, selling debt instruments of other entities	24	8,000,000,000	-
5.	Interest earned, dividends and profits received	27	494,122,738	591,702,882
	Net cash used in investing activities	***30***	***(2,851,159,580)***	***(870,923,380)***

INTERIM CASH FLOW STATEMENT (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

Unit: VND

	ITEMS	Codes	Current period	Prior period
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
1.	Repayment of borrowings	34	(4,220,000,000)	(6,627,020,000)
2.	Dividends and profit distributions paid	36	(88,580,000)	(494,430,000)
	Net cash used in financing activities	***40***	***(4,308,580,000)***	***(7,121,450,000)***
	Net increases in cash and cash equivalents(50=20+30+40)	**50**	**14,064,844,471**	**7,286,874,536**
	Cash and cash equivalents at the beginning of the period	**60**	**9,803,093,475**	**10,322,347,648**
	Effects of changes in foreign exchange rates	61	806,418	6,223,680
	Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	**23,868,744,364**	**17,615,445,864**

M.S.D.N: 0200754420 - C.T.C.P
CÔNG TY CỔ PHẦN CẢNG DỊCH VỤ DẦU KHÍ ĐÌNH VŨ
THÀNH PHỐ HẢI PHÒNG

Luong Quoc Phuong	**Luong Thanh Tung**	**Nguyen Chi Trung**
Preparer	**Accountant in charge**	**Director/Legal representative**

Approved on 06 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

1. GENERAL INFORMATION

Structure of ownership

Dinh Vu Petroleum Services Port Joint Stock Company (hereinafter referred to as the "Company") was incorporated in Vietnam as a joint stock company under the Investment Certificate No. 02221000007 dated 09 October 2007, issued by the Management Board of Export Processing and Industrial Zones of Hai Phong City, with an operation term of 40 years from the date of:

- Business Registration Certificate No. 0203003372, initially issued by the Department of Planning and Investment of Hai Phong City (currently known as the Department of Finance of Hai Phong City) dated 10 August 2007, with the second amendment dated 27 November 2009; and

- Enterprise Registration Certificate No. 0200754420, initially issued by the Department of Planning and Investment of Hai Phong City (currently known as the Department of Finance of Hai Phong City) dated 10 August 2007, with the latest (8^{th}) amendment dated 20 November 2025.

The Company's shares are officially traded on the Unlisted Public Company Market ("UpCOM"), under the ticker symbol as PSP.

The Company's parent company is the PetroVietnam Technical Services Corporation (PTSC). The ultimate parent company is the Vietnam National Industry - Energy Group (formerly known as the Vietnam Oil and Gas Group).

The number of employees as at 30 June 2026 was 223 (31 December 2025: 223).

Operating industry and principal activities

The Company's operating industry is seaport services, petroleum services, transportation, petroleum trading, liquefied gas, hotel services, and other sectors.

The Company's principal activities for the period include:

- Road freight transport, inland waterway transport, warehousing, and transportation support services;
- Other support services related to transportation: seaport operations; and
- Sale of petrol, oil, and related products.

Normal production and business cycle

The Company's normal production and business cycle is carried out for a time period of 12 months or less.

The Company's structure

Details of the Company's associate as at 30 June 2026 and 31 December 2025 are as follows:

Name of associate	Place of incorporation and operation	Proportion of ownership interest (%)	Proportion of voting power held (%)	Principal activities
Duyen Hai Petro Construction Investment Joint Stock Company	No 411 Da Nang Street, Dong Hai Ward, Hai Phong City	20.57%	20.57%	Construction of civil works, real estate business, trading land use rights owned, used, or leased, and hotel services business.

Disclosure of information comparability in the interim financial statements

Comparative figures in the interim statement of financial position and the corresponding notes are the figures of the audited financial statements for the year ended 31 December 2025.

Comparative figures in the interim income statement, the interim cash flow statement and the corresponding notes are the figures of the reviewed interim financial statements for the 6-month period ended 30 June 2025.

Certain reclassifications have been made to the prior year's figures to enhance their comparability with the current period's figures, details are stated in Note 37.

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

The accompanying interim financial statements, expressed in Vietnam Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting.

The accompanying interim financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Accounting period

The Company's financial year begins on 01 January and ends on 31 December.

The interim financial statements were prepared for the 6-month period ended 30 June 2026.

3. ADOPTION OF NEW ACCOUNTING GUIDANCE

New guidance on the accounting regime for enterprises

On 27 October 2025, the Minister of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99"), providing guidance on the accounting regime for enterprises. Circular 99 is effective for financial years beginning on or after 1 January 2026. Circular 99 replaces the accounting regime for enterprises previously issued under Circular No. 200/2014/TT-BTC issued on 22 December 2014 by the Ministry of Finance. The Board of Management has applied Circular 99 in the preparation and presentation of the interim financial statements for the 6-month period ended 30 June 2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these interim financial statements, are as follows:

Estimates

The preparation of interim financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim financial statements and the reported amounts of revenues and expenses during the reporting period. Although these accounting estimates are based on the management's best knowledge, actual results may differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, and short-term, highly liquid investments (not exceeding 3 months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and are not restricted in use.

Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the intention and ability to hold until maturity, including term deposits.

Held-to-maturity investments are initially recognized at cost. Subsequent to initial recognition, interest received at maturity or periodically is recognised as an increase in held-to-maturity investments and finance income in the relevant interest periods.

Held-to-maturity investments are recognised at historical cost less any impairment provision for held-to-maturity investments.

Provision for held-to-maturity investments is recognised when there is any indication or objective evidence that part or all of the Company's held-to-maturity investments may not be recoverable.

Investments in associates

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies.

The Company initially recognises investments in subsidiaries, joint ventures and associates at cost, including the purchase price and directly attributable costs of the investment. The Company recognises as income in the interim income statement its share of accumulated net profits of the investees arising after the acquisition date. Any distributions received by the Company other than the aforementioned profit distributions are considered a recovery of the investment and are recognised as a reduction of the carrying amount of the investment.

Investments in subsidiaries, joint ventures and associates are presented in the interim statement of financial position at cost less any provision for impairment (if any).

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises cost of purchases and other directly attributable expenses.

The Company determines the cost of inventories issued on a per-transaction basis for accounting inventory.

Cost is calculated using the weighted average method. Net realisable value represents the estimated selling price less all estimated costs to completion and estimated costs necessary to make the sale.

Long-term reserved spare parts represent the value of items expected to be recovered beyond 12 months or one normal operating cycle after the end of the reporting period, and which do not meet the criteria as inventories, are classified and presented as "Long-term spare parts".

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, accumulated depreciation and net book value.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working conditions and locations for them to be capable of operating as intended. The costs of tangible fixed assets formed from construction investment by contractual mode or self-construction or self-generating process are the settled costs of the invested construction projects in accordance with the prevailing State's regulations on management of investment construction costs, directly-related expenses and registration fee (if any). In the event the construction project has been completed and brought to its working conditions and location for it to be capable of operating as intended but the settled costs thereof have not been approved, the cost of tangible fixed assets is recognised at the estimated cost based on the actual cost incurred together with reliably estimated costs that will necessarily be incurred to acquire the fixed asset. The estimated cost will be adjusted according to the settled costs approved by competent authorities.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	Years
Buildings and structures	05 - 30
Machinery and equipment	06 - 20
Motor vehicles	06 - 10
Office equipment	03 - 10

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between the net proceeds from sales or disposals of assets and their carrying amount and is recognised in the interim income statement.

Leasing

The Company as lessee

Leases where substantially all the rewards and risks of ownership of assets remain with the leasing company are accounted for as operating leases. Rentals payable under operating leases are charged to the interim income statement on a straight-line basis over the term of the relevant lease. Benefits received and receivable as an incentive to enter into an operating lease are also spread on a straight-line basis over the lease term.

Intangible assets and amortisation

The costs of intangible assets comprise all expenditures incurred by the Company to acquire such assets up to the point at which the asset is in a condition capable of operating in the manner intended by management.

Intangible fixed assets represent computer software that are stated at cost less accumulated amortisation. The computer software is amortized on a straight-line basis over its estimated useful life of 03 years.

Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost includes costs that are necessary to form the assets in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their use.

Deferred expenses

Deferred expenses are actual expenses which have already been incurred but relate to results of operations of multiple accounting periods, including land rentals, costs of small tools, supplies and spare parts issued for consumption and other types of deferred expenses.

Land rentals represent rentals that have been paid in advance. Prepaid land rentals are charged to the interim income statement using the straight-line method over the lease term.

Costs of small tools, supplies and spare parts issued for consumption and other types of deferred expenses which are expected to provide future economic benefits to the Company. These expenditures have been capitalised as long-term deferred expenses, and are allocated to the interim income statement using the straight-line method in accordance with the current prevailing accounting regulations.

Trade payables

Trade payables represent liabilities arising from the purchase of goods, services or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

Dividends and profit payable

Dividends and profit payable represent dividends payable to shareholders. Dividends payable are recognised when the Company no longer has the right to avoid the obligation to make such dividends distributions to shareholders in accordance with applicable laws and regulations.

Accrued expenses

Accrued expenses comprise amounts payable for goods and services received by the Company but not yet paid due to the absence of sufficient supporting documentation, and are recognised in the interim income statement in the accounting period.

Deferred revenue

Deferred revenue is the amounts received in advance relating to multiple accounting periods. The Company recognises deferred revenue in proportion to its obligations that the Company will have to fulfill in the future. When the revenue recognition conditions are satisfied, deferred revenue will be recognised in the interim income statement for the period corresponding to the portion that meets the revenue recognition conditions.

Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the management's best estimate of the consideration required to settle the present obligation at the end of accounting period.

Borrowings

Borrowings are recognised at cost, being the proceeds received net of directly attributable costs incurred in connection with the borrowings.

Borrowing costs

Borrowing costs comprise interest expense and other costs directly attributable to the Company's borrowings.

Borrowing costs are recognised in profit or loss in the period in which they are incurred, except for borrowing costs that are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs". Accordingly, borrowing costs directly attributable to the construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalized as part of the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Any income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

Equity

Ordinary shares

Ordinary shares with voting rights are recognised at par value. Shares issued to increase charter capital or shareholders' contributed capital are recognised based on the actual proceeds received corresponding to the par value of successfully issued shares.

Profit distribution

The Company's net profit after tax is available for appropriation to shareholders as dividends upon approval by the Company's General Meeting of Shareholders.

Dividends are declared and paid from retained earnings based on the approval of shareholders at the Company's Annual General Meeting of Shareholders.

Bonus and welfare fund

Bonus and welfare fund is deducted from the profit after corporate income tax of the Company to be used for rewarding and encouraging physical benefits, serving the needs of the public, improving and enhancing mental and physical life of employees as approved by the resolution of the Company's Annual General Meeting of Shareholders. The appropriation and use of the bonus and welfare fund must comply with current prevailing accounting and financial regulations.

Investment and development fund

Investment and development fund is deducted from profits after corporate income tax of the Company to be used to invest in expanding the scale of production, business or in-depth investment of the enterprise. The appropriation and use of the investment and development fund are carried out in accordance with the Resolution of the General Meeting of Shareholders and applicable regulations.

Revenue and other income recognition

Revenue from sales of goods

Revenue from the sale of goods is recognised 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 retains neither continuing managerial involvement to the degree usually associated with; ownership nor effective control over the goods sold;
(c) the amount of revenue can be measured reliably;
(d) it is probable that the economic benefits associated with the transaction will flow to the Company; and
(e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from services rendered

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the date of interim statement of financial position of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) the amount of revenue can be measured reliably;
(b) it is probable that the economic benefits associated with the transaction will flow to the Company;
(c) the percentage of completion of the transaction at the interim statement of financial position date can be measured reliably; and
(d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

Dividend income from investments is recognised when the Company's right to receive payment has been established.

Other income comprises income from non-recurring activities that are not part of the Company's ordinary revenue-generating activities.

Sales deductions

Sales deductions include trade discounts.

Sales deductions incurred in the same period of the related revenue from sales of products, goods and rendering of services are recorded as a deduction from the revenue of that period. In case that sales deductions for sales of products, goods or rendering of services sold in the period incurred after the end of the reporting period but before the issuance of the interim financial statements, the Company recorded as revenue deductions for the period.

Cost of sales and services rendered

Cost of sales and services rendered comprises the cost of products, merchandise sold and services rendered during the period and is recorded in line with the related revenue recognised during the period.

Selling expenses

Selling expenses are expenses incurred that are directly related to the sale of products, merchandise and the rendering of services by the Company and are recognised as expenses in the period on an accrual basis.

General and administrative expenses

General and administrative expenses are expenses incurred in connection with the general administrative activities of the Company, which are not directly attributable to sales or production activities, and are recognised as expenses in the period/year on an accrual basis.

Foreign currencies

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the date of interim statement of financial position are retranslated at the average bank transfer buying and selling exchange rates of commercial bank where the Company usually transacts on the same date, except for demand deposits denominated in foreign currencies, which are translated at the average bank transfer buying and selling exchange rates quoted by the commercial bank where the Company maintains such deposit accounts. Exchange differences arising from the translation of these accounts are recognised in the interim income statement.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable includes current corporate income tax expenses in accordance with the Corporate Income Tax Law and the top-up tax expenses under the global minimum tax regulations. The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the interim income statement because it excludes items of income or expense that are taxable or deductible in other periods (including loss carried forward, if any) and it further excludes items that are never taxable or deductible. The top-up tax expenses under the global minimum tax regulations represent the additional corporate income tax that the Company is required to pay to the State Budget, determined in accordance with applicable global minimum tax legislation.

Deferred tax is recognised on temporary differences between carrying amounts of assets and liabilities in the interim financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised only to the extent that it is probable that the Company will have future taxable profit against which the deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with 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 tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

5. CASH AND CASH EQUIVALENTS

	Closing balance	Opening balance (Reclassified)
	VND	VND
Cash on hand	77,554,780	174,654,517
Bank demand deposits	18,764,392,618	9,624,529,664
Cash equivalents (i)	5,026,796,966	3,909,294
	23,868,744,364	**9,803,093,475**
Details of bank demand deposits		
Joint Stock Commercial Bank for Foreign Trade of Vietnam	11,463,995,424	6,021,645,602
Vietnam Technological and Commercial Joint Stock Bank	6,555,947,680	1,947,047,605
Others	744,449,514	1,655,836,457
	18,764,392,618	**9,624,529,664**
Details of cash equivalents		
Joint Stock Commercial Bank for Foreign Trade of Vietnam	5,022,123,288	-
Modern Bank of Vietnam Limited	4,673,678	3,909,294
	5,026,796,966	**3,909,294**

(i) As at 30 June 2026, cash equivalents represent bank deposits at commercial banks with original terms of not exceeding three months and interest rates from 2.5% per annum to 4.75% per annum (as at 31 December 2025: 1.9% per annum).

6. SHORT-TERM INVESTMENTS

	Closing balance			Opening balance (Reclassified)		
			VND			VND
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
a. Held-to-maturity investments						
Term deposits (i)	24,825,139,727	24,825,139,727	-	22,500,000,000	22,500,000,000	-
	24,825,139,727	**24,825,139,727**	**-**	**22,500,000,000**	**22,500,000,000**	**-**
b. Investments in other entities						
Investments in associates						
Duyen Hai Petro Construction Investment Joint Stock Company (ii)	28,125,000,000	12,580,765,758	(15,544,234,242)	28,125,000,000	13,143,543,444	(14,981,456,556)
	28,125,000,000	**12,580,765,758**	**(15,544,234,242)**	**28,125,000,000**	**13,143,543,444**	**(14,981,456,556)**

(i) As at 30 June 2026, short-term held-to-maturity investments represent bank deposits at commercial banks with original terms of more three months and remaining terms of not exceeding 12 months with interest rates of 4.2% - 7.9% per annum (as at 31 December 2025: 3.6% - 4.7% per annum).

As at 30 June 2026, a term deposit of VND 3,500,000,000 at Vietnam Joint Stock Commercial Bank for Industry and Trade– Bac Hai Phong Branch (as at 31 December 2025: VND 9,500,000,000) was pledged as collateral for a contract performance guarantee issued by the bank upon the Company's request.

(ii) Represents the capital contribution made by the Company to Duyen Hai Petro Construction Investment Joint Stock Company (PVC Duyen Hai) in 2010, in the form of assets attached to leased land and land lease rights at No. 441 (formerly No. 427) Da Nang Street, Dong Hai Ward (previously known as Dong Hai 1 Ward, Hai An District), Hai Phong City, with a total investment value of VND 28,125,000,000. According to the 11th amended Enterprise Registration Certificate of PVC Duyen Hai dated 18 September 2020, the charter capital of the Company is VND 136,732,500,000. As at 30 June 2026 and 31 December 2025, the Company's ratio of ownership interest and voting rights power in PVC Duyen Hai were both 20.57%.

The Company has not assessed fair value of its financial investments as at the interim statement of financial position date since there is no comprehensive guidance of relevant prevailing regulations on determination of fair value of these financial investments.

The operation status of the associates is as follows:

	Current period	Prior period
Duyen Hai Petro Construction Investment Joint Stock Company	Operating at loss	Operating at loss

The significant transactions between the Company and its associate are presented in Note 35.

7. SHORT-TERM TRADE RECEIVABLES

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Book value	Provision amount	Book value	Provision amount
VSICO Shipping Joint Stock Company	12,001,768,521	-	6,234,072,965	-
Viet Sea Logistics and Stevedoring Joint Stock Company	11,777,916,240	-	16,009,407,432	-
PTSC Thanh Hoa Technical Services Company	6,418,890,620	10,837,768	130,131,487	-
Branch of PetroVietnam Technical Services Corporation - PTSC Marine	4,739,920,632	-	-	-
International Shipping Agency and Brokerage Company Limited	1,153,406,263	-	2,394,575,514	-
Branch Of Vietnam Gas Corporation - Joint Stock Company - Gas Product Trading Company	473,040,000	-	2,049,306,588	-
PetroVietnam Exploration Production Corporation	436,390,745	436,390,745	3,453,573,736	3,453,573,736
Others	10,588,633,166	68,832,520	29,690,180,734	2,193,883
	47,589,966,187	**516,061,033**	**59,961,248,456**	**3,455,767,619**
In which: Short-term receivables from related parties (Details stated in Note 35)	**26,833,426,581**	**447,228,513**	**15,438,990,359**	**3,453,573,736**

8. OTHER SHORT-TERM RECEIVABLES

	Closing balance		Opening balance (Reclassified)	
	VND	VND	VND	VND
	Book value	Provision amount	Book value	Provision amount
Deposits	181,500,000	-	136,000,000	-
Land rentals paid on behalf (i)	2,986,746,685	2,857,065,085	2,986,746,685	2,857,065,085
Excess capital contribution to the associate (ii)	1,502,213,982	-	1,502,213,982	-
Advance	350,000,000	-	-	-
Accrued interest income	-	-	336,758,576	-
Others	846,483,968	-	604,316,818	-
	5,866,944,635	**2,857,065,085**	**5,566,036,061**	**2,857,065,085**
In which: Other short-term receivables from related parties (Details stated in Note 35)	**4,488,960,667**	**2,857,065,085**	**4,488,960,667**	**2,857,065,085**

(i) Represents the short-term prepaid land rental expense on behalf of Duyen Hai Petro Construction Investment Joint Stock Company ("PVC Duyen Hai"), an associate of the Company, for the land located at No. 441 Da Nang Street, Dong Hai Ward, Hai Phong City.

(ii) Represents the excess capital contribution in the form of assets to PVC Duyen Hai under Capital Contribution Agreement No. 06/2010/HDGV/PTSCDV-PVCDH dated 31 December 2010.

9. BAD DEBTS

			Closing balance VND			Opening balance VND
	Cost	Recoverable amount	Overdue	Cost	Recoverable amount	Overdue
Duyen Hai Petro Construction Investment Joint Stock Company	2,986,746,685	129,681,600	Over 2 years and over 3 years	2,986,746,685	129,681,600	Over 2 years and over 3 years
PetroVietnam Exploration Production Corporation	436,390,745	-	Over 3 years	3,453,573,736	-	Over 3 years
PTSC Thanh Hoa Technical Services Company	36,125,892	25,288,124	From 6 months to 1 year	-	-	-
Others	137,665,039	68,832,519	From 1 year to 2 years	4,387,766	2,193,883	From 1 year to 2 years
	3,596,928,361	**223,802,243**		**6,444,708,187**	**131,875,483**	
Total value of provision made	**3,373,126,118**			**6,312,832,704**		

10. INVENTORIES AND LONG-TERM RESERVED SPARE PARTS

	Closing balance		Opening balance	
	VND		VND	
	Cost	Provision	Cost	Provision
a. Inventories				
Raw materials	888,171,514	-	964,254,101	-
Tools and supplies	8,072,410,770		4,146,623,324	
	8,960,582,284	**-**	**5,110,877,425**	**-**
b. Long-term reserved spare parts				
Long-term reserved spare parts (i)	14,319,172,266	-	13,032,089,896	-
	14,319,172,266	**-**	**13,032,089,896**	**-**

(i) Long-term reserved spare parts represent the value of items held in reserve for replacement or maintenance of assets, which do not meet the criteria for classification as fixed assets and are intended to be held in storage for more than 12 months or over one normal operating cycle.

11. DEFERRED EXPENSES

	Closing balance	Opening balance
	VND	VND
a. Current		
Tools, supplies issued for consumption	3,086,617,412	4,510,739,715
Others	840,706,174	411,898,011
	3,927,323,586	**4,922,637,726**
b. Non-current		
Land rentals		
- Land area 139,000 m2 (*)	78,195,028,097	80,079,245,639
- Land area 12,106 m2 (*)	8,300,603,106	8,500,617,642
- Land area 2,500 m2 (*)	2,027,001,552	2,075,844,960
Tools, supplies issued for consumption	4,753,450,495	7,166,235,213
Others	12,620,886,500	8,271,712,284
	105,896,969,750	**106,093,655,738**

(*) Represents the carrying amount of prepaid land rentals at Dinh Vu Industrial Zone, with the lease term ending on 02 April 2047.

12. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Total
	VND	VND	VND	VND	VND
COST					
Opening balance	**324,946,256,472**	**297,628,502,832**	**79,609,339,959**	**3,298,045,119**	**705,482,144,382**
Transfer from construction in progress	-	286,476,852	-	-	286,476,852
Closing balance	**324,946,256,472**	**297,914,979,684**	**79,609,339,959**	**3,298,045,119**	**705,768,621,234**
ACCUMULATED DEPRECIATION					
Opening balance	**174,300,121,377**	**154,065,231,185**	**64,935,960,765**	**1,881,327,978**	**395,182,641,305**
Charge for the period	5,759,651,120	7,591,239,417	1,107,337,470	202,679,148	14,660,907,155
Closing balance	**180,059,772,497**	**161,656,470,602**	**66,043,298,235**	**2,084,007,126**	**409,843,548,460**
NET BOOK VALUE					
Opening balance	**150,646,135,095**	**143,563,271,647**	**14,673,379,194**	**1,416,717,141**	**310,299,503,077**
Closing balance	**144,886,483,975**	**136,258,509,082**	**13,566,041,724**	**1,214,037,993**	**295,925,072,774**

The cost of the Company's fixed assets as at 30 June 2026 includes VND 104,230,609,507 (as at 31 December 2025: VND 101,276,908,598) of assets which have been fully depreciated but are still in use.

As noted further in Note 21, the Company has pledged its fixed assets, which has the carrying value of approximately VND 171,263,763,289 as at 30 June 2026 (31 December 2025: VND 180,542,357,154) to secure banking facilities granted to the Company.

Tangible fixed assets currently in existence	**Cost**
	VND
Pier + breakwater behind the pier	143,905,562,158
Tukan pedestal crane with a reach of up to 37m (D05)	84,260,721,071
PTSC Dinh Vu 20,000 DWT expanded port pier	76,982,247,045
Other tangible fixed assets	400,620,090,960
Total	**705,768,621,234**

13. INCREASES, DECREASES IN INTANGIBLE ASSETS

	Computer software
	VND
COST	
Opening balance	**1,697,000,000**
Closing balance	**1,697,000,000**
ACCUMULATED AMORTISATION	
Opening balance	**1,397,000,000**
Charge for the period	49,999,998
Closing balance	**1,446,999,998**
NET BOOK VALUE	
Opening balance	**300,000,000**
Closing balance	**250,000,002**

The cost of intangible assets as at 30 June 2026 includes VND 1,397,000,000 (31 December 2025: VND 1,397,000,000) of assets which have been fully amortized but are still in use.

Intangible fixed assets currently in existence	**Cost**
	VND
Upgrading the accounting software from Fast Accounting to the FBO Business Management Software System	300,000,000
Port and container warehouse management software	300,000,000
Software connecting two systems (Port and container warehouse management software system and Customs management monitoring system)	250,000,000
Container Freight Station (CFS) warehouse management software	250,000,000
Fast Accounting 2008.f-R2602 accounting software and software upgrade	187,000,000
Other intangible fixed assets	410,000,000
Total	**1,697,000,000**

14. LONG-TERM ASSETS IN PROGRESS

	Closing balance		Opening balance	
	VND		VND	
	Cost	Recoverable amount	Cost	Recoverable amount
Project: Procurement of tractor trucks and semi-trailers	2,824,510,391	2,824,510,391	-	-
Project: Dredging and maintenance of the water area in front of PTSC Dinh Vu port	126,638,889	126,638,889	-	-
Project: Upgrading PTSC Dinh Vu port to accommodate vessels with a deadweight tonnage of up to 48,000 DWT	275,995,370	275,995,370	-	-
Project: Cargo yard lighting pole	-	-	108,776,852	108,776,852
	3,227,144,650	**3,227,144,650**	**108,776,852**	**108,776,852**

15. SHORT-TERM TRADE PAYABLES

	Closing balance	Opening balance
	VND	VND
a. Short-term trade payables		
Bee Logistics Corporation	4,866,492,567	2,837,802,182
HDT Investment and Development Joint Stock Company	3,204,651,600	-
Song Dung Trading Company Limited	2,189,897,368	1,543,284,960
Hai Phong PVOIL Petroleum Joint Stock Company	1,039,218,500	743,492,559
Tan Cang Northern Maritime Joint Stock Company	-	1,787,777,239
Asia Asset Investment and Management Joint Stock Company	-	1,209,307,520
Other suppliers	20,782,368,247	14,137,019,741
	32,082,628,282	**22,258,684,201**
b) Overdue amount of trade payables		
Construction University Consulting Company	157,456,510	157,456,510
Phuong Nam Mechanical Engineering Co., Ltd.	102,025,000	102,025,000
Petroleum Securities Joint Stock Company	77,000,000	77,000,000
Minh Toan Media and Event Organization Co., Ltd.	69,795,000	69,795,000
Others	134,607,869	528,086,983
	540,884,379	**934,363,493**
In which: Short-term trade payables to related parties (Details stated in Note 35)	**1,116,218,500**	**820,492,559**

16. SHORT-TERM ADVANCE FROM CUSTOMERS

	Closing balance	Opening balance
	VND	VND
PTSC Thanh Hoa Technical Services Company	-	6,220,015,016
Others	576,329,679	913,926,366
	576,329,679	**7,133,941,382**
In which: Short-term advances from related parties (Details stated in Note 35)	-	**6,220,015,016**

17. DIVIDEND AND PROFIT PAYABLES

	Closing balance	Opening balance (Reclassified)
	VND	VND
Dividend payables	4,695,497,000	4,784,077,000
	4,695,497,000	**4,784,077,000**

The dividend payable balance represents declared dividends that have become payable but remain unclaimed because certain shareholders have not completed the necessary procedures to receive the dividends. The Company will settle these outstanding dividend payments once the relevant shareholders have completed the required procedures and provided the necessary information.

18. TAXES AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE BUDGET

	Opening balance VND	Payable during the period VND	Paid during the period VND	Closing balance VND
Receivables				
Personal income tax	395,301,714	395,301,714	-	-
	395,301,714	**395,301,714**	**-**	**-**
Payables				
Value added tax	-	5,752,049,415	5,752,049,415	-
Corporate income tax	759,117,474	3,430,908,854	2,777,630,440	1,412,395,888
Personal income tax	-	233,476,586	165,213,335	68,263,251
Others	-	993,987,348	993,987,348	-
	759,117,474	**10,410,422,203**	**9,688,880,538**	**1,480,659,139**

19. SHORT-TERM ACCRUED EXPENSES

	Closing balance VND	Opening balance VND
Accrued maintenance and dredging expenses	1,620,370,368	-
Accrued commission expenses	422,303,700	603,725,500
Accrued construction costs	313,823,647	2,365,101,975
Accrued tugboat charter fees	-	634,192,455
Accrued interest	32,601,958	38,968,582
Others	1,091,707,728	1,233,708,511
	3,480,807,401	**4,875,697,023**

20. OTHER SHORT-TERM PAYABLES

	Closing balance VND	Opening balance (Reclassified) VND
Other payables to employees	535,795,589	795,248,084
Deposits received	400,000,000	400,000,000
Trade union fee	105,564,261	107,797,704
Others	576,123,380	1,924,494,897
	1,617,483,230	**3,227,540,685**

21. LOANS

a. Short-term loans

Short-term loans represent the current portion of long-term loans, as disclosed in Note 21(b).

b. Long-term loans

	Opening balance	In the period		Closing balance
	VND		VND	VND
	Amount/ Amount able to be paid off	Increases	Decreases	Amount/ Amount able to be paid off
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Dong Anh Branch (i)	31,951,628,633	-	4,220,000,000	27,731,628,633
	31,951,628,633	**-**	**4,220,000,000**	**27,731,628,633**
In which:				
- Amount due for settlement within 12 months	*8,440,000,000*			*8,440,000,000*
- Amount due for settlement after 12 months	*23,511,628,633*			*19,291,628,633*

(i) Represents a long-term loan from the Joint Stock Commercial Bank for Foreign Trade of Vietnam – Dong Anh Branch (Vietcombank Dong Anh) under 2 loan agreements:

- Loan agreement No. 21005/CRC.TH/HĐTD.DAH dated 04 June 2021, with a credit limit of VND 90.05 billion, to finance the project: "Procurement of a 37-meter reach container crane". The loan term is 84 months, maturing on 10 December 2029. The interest rate as at 30 June 2026 is 8.9% per annum (31 December 2025: 7.6% per annum).
- Loan agreement No. 25041/HDTDH.DAH dated 03 July 2025, with a credit limit of VND 4.221 billion, to finance to finance the acquisition of a fixed asset, being a 45-ton container forklift, with a loan term of 36 months. The interest rate is fixed at 6.1% per annum for the first 12 months and is subsequently adjusted based on the deposit interest rate ceiling plus a margin of 2.6% per annum.

Long-term loans are repayable as follows:

	Closing balance	Opening balance
	VND	VND
On demand or within one year	8,440,000,000	8,440,000,000
In the second year	8,440,000,000	8,440,000,000
In the third to fifth year inclusive	10,851,628,633	15,071,628,633
	27,731,628,633	**31,951,628,633**
Less: Amount due for settlement within 12 months	8,440,000,000	8,440,000,000
Amount due for settlement after 12 months	**19,291,628,633**	**23,511,628,633**

22. BONUS AND WELFARE FUNDS

	Current period	Prior period
	VND	VND
Opening balance	**850,627,119**	**960,512,688**
Appropriation to bonus and welfare funds in the period	3,187,021,265	2,071,064,899
Cash out for bonus and welfare funds in the period	(221,091,000)	(1,058,062,000)
Closing balance	**3,816,557,384**	**1,973,515,587**

23. OWNER'S EQUITY

Movements in owner's equity

	Owners' contributed capital	Investment and development fund	Retained earnings	Total
	VND	VND	VND	VND
For the 6-month period ended 30 June 2025				
Opening balance	**400,000,000,000**	**44,405,504,833**	**14,071,064,899**	**458,476,569,732**
Profit for the prior period	-	-	5,959,718,651	5,959,718,651
Appropriation to bonus and welfare funds	-	-	(2,071,064,899)	(2,071,064,899)
Closing balance	**400,000,000,000**	**44,405,504,833**	**17,959,718,651**	**462,365,223,484**
For the 6-month period ended 30 June 2026				
Opening balance	**400,000,000,000**	**44,405,504,833**	**11,427,896,680**	**455,833,401,513**
Profit for the current period	-	-	5,886,073,676	5,886,073,676
Appropriation to bonus and welfare funds (i)	-	-	(3,187,021,265)	(3,187,021,265)
Closing balance	**400,000,000,000**	**44,405,504,833**	**14,126,949,091**	**458,532,453,924**

(i) According to Resolution No. 126/NQ-PTSCDV-DHDCD dated 05 June 2026, the Annual General Meeting of Shareholders of the Company approved the appropriation to the bonus and welfare funds and the executive bonus fund at the rate of 27.89% of the profit after tax for 2025, equivalent to VND 3,187.02 million.

Shares

	Closing balance	Opening balance
Number of shares issued to the public	40,000,000	40,000,000
Ordinary shares	*40,000,000*	*40,000,000*
Number of outstanding shares in circulation	40,000,000	40,000,000
Ordinary shares	*40,000,000*	*40,000,000*

An ordinary share has par value of VND 10,000.

Charter capital

According to the Company's latest amended enterprise registration certificate, the Company's charter capital is VND 400,000,000. The charter capital contributions by the shareholders as at 30 June 2026 had been fully made as follows:

	Contributed capital			
	Closing balance		Opening balance	
	VND	%	VND	%
PetroVietnam Exploration Production Corporation	204,000,000,000	51.00	204,000,000,000	51.00
VSICO Shipping Joint Stock Company	88,402,000,000	22.10	88,402,000,000	22.10
Vietnamese - French Cattle Feed Joint Stock Company	21,646,000,000	5.41	21,646,000,000	5.41
Other shareholders	85,952,000,000	21.49	85,952,000,000	21.49
Total	**400,000,000,000**	**100.00**	**400,000,000,000**	**100.00**

24. OFF INTERIM STATEMENT OF FINANCIAL POSITION ITEMS

Foreign currencies

	Closing balance	Opening balance
United States Dollar	6,989.43	7,000.00

25. REVENUE

	Current period	Prior period
	VND	VND
Sales of merchandise and services		
Revenue from services rendered	125,599,633,175	130,129,347,541
Revenue from sales of goods	4,077,833,110	641,830,753
Revenue from construction service	15,985,644,244	-
	145,663,110,529	**130,771,178,294**
Deductions		
Sales rebates	-	385,187,280
	-	**385,187,280**
Net revenue from goods sold and services rendered	**145,663,110,529**	**130,385,991,014**
In which: Revenue from related parties (Details stated in Note 35)	**93,718,150,376**	**59,513,432,812**

26. COST OF SALES

	Current period VND	Prior period VND
Costs of services rendered	87,024,161,726	94,698,459,671
Costs of goods sold	3,890,704,924	628,281,282
Costs of construction	15,541,359,115	-
	106,456,225,765	**95,326,740,953**

27. PRODUCTION COST BY NATURE

	Current period VND	Prior period VND
Out-sourced services	66,007,619,274	62,776,549,953
Labour costs	28,488,277,739	27,537,076,747
Depreciation expenses	14,710,907,153	14,560,150,147
Allocation expenses	10,891,436,343	6,428,873,999
Raw materials and consumables	7,485,649,527	5,224,953,113
Land rentals	2,133,075,486	2,133,075,486
(Reversal)/Provision for doubtful debts	(2,939,706,586)	32,344,105
Other monetary expenses	2,562,211,532	1,962,285,248
	129,339,470,468	**120,655,308,798**

28. FINANCIAL INCOME

	Current period VND	Prior period VND
Interest income	507,395,838	486,759,265
Foreign exchange gain	15,218,644	63,837,483
	522,614,482	**550,596,748**

29. FINANCIAL EXPENSES

	Current period VND	Prior period VND
Borrowing costs	1,172,483,139	1,480,323,074
Provision for impairment of investments	562,777,686	920,095,369
Foreign exchange loss	4,611,088	7,900,981
	1,739,871,913	**2,408,319,424**

30. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

	Current period	Prior period
	VND	VND
Selling expenses		
Commission expense	15,205,593,200	13,494,976,100
Labour costs	2,229,050,440	2,021,458,862
Others	835,360,746	846,438,291
	18,270,004,386	**16,362,873,253**
General and administration expenses		
Labour costs	7,099,457,610	6,872,462,105
Depreciation and amortisation expenses	508,878,690	137,314,950
Out-sourced services	1,217,643,275	1,172,891,227
Provision for doubtful debts	(2,939,706,586)	32,344,105
Others	2,617,672,252	1,378,963,487
	8,503,945,241	**9,593,975,874**

31. OTHER EXPENSES

	Current period	Prior period
	VND	VND
Penalties	1,823,634,806	-
Others	395,363,208	180,816,741
	2,218,998,014	**180,816,741**

32. CORPORATE INCOME TAX EXPENSE

	Current period	Prior period
	VND	VND
Current corporate income tax expense		
Corporate income tax expense based on taxable profit in the current period	2,079,543,335	1,352,209,339
Adjustments for corporate income tax expense in previous years to the current period	1,351,365,519	-
Total current corporate income tax expense	**3,430,908,854**	**1,352,209,339**

The corporate income tax expense based on taxable profit in the current period was computed as follows:

	Current period	Prior period
	VND	VND
Profit before tax	9,316,982,530	7,311,927,990
Adjustments for taxable profit:		
Remuneration for non-executive Members of the Board of Directors	*68,908,000*	*72,000,000*
Non-deductible expenses	*2,577,939,744*	*546,553,938*
Accrued interest income and unrealized foreign exchange differences on cash and receivables	*(415,379,671)*	*(402,936,361)*
Taxable profit	**11,548,450,603**	**7,527,545,567**
Taxable profit at normal tax rate of 20%	*11,548,450,603*	*7,527,545,567*
Corporate income tax expense calculated on current period's taxable income	**2,309,690,121**	**1,505,509,113**
Corporate income tax exemption	(230,146,786)	(153,299,774)
Corporate income tax expense based on taxable profit in the current period	**2,079,543,335**	**1,352,209,339**

The Company is subject to corporate income tax ("CIT") at the following rates:

- For the initial investment project under Investment Certificate No. 02221000007 dated 09 October 2007, as amended for the first time on 15 April 2013, the Company is entitled to a preferential CIT rate of 10% for 15 consecutive years, starting from the first year (2008) in which the revenue from the tax-incentivized activities was generated (until 2022), and 20% for subsequent years (from 2023 onwards). The Company was exempt from CIT for 4 years starting from 2011 and received a 50% CIT reduction for the next 9 years, from 2015 to 2023. In 2026, the Company is subject to the normal CIT rate of 20% on income from the initial investment project.

- For the expansion investment project that meets the conditions for CIT incentives under Circular No. 96/2015/TT-BTC dated 22 June 2015 of the Ministry of Finance, the Company determines the applicable incentive on the incremental income derived from the expansion investment, calculated based on the proportion of the original cost of newly acquired fixed assets used for production and business over the total original cost of fixed assets. The Company is entitled for CIT exemption for 4 years starting from 2015, and a 50% CIT reduction for the subsequent 9 years (until 2027). The year 2026 is the 8th year that the Company is entitled to a 50% reduction of the 20% CIT rate applied on income derived from the expansion investment.

- Other business activities are subject to the standard CIT rate of 20%.

Corporate income tax expense for the accounting period is estimated based on taxable income and may be subject to adjustments upon examination by the tax authorities.

33. BASIC EARNINGS PER SHARE

	Current period	Prior period (Restated)
Accounting profit after corporate income tax (VND)	5,886,073,676	5,959,718,651
Appropriation to Bonus and welfare funds (VND) (*)	(1,640,448,734)	(1,662,165,532)
Profit attributable to ordinary shareholders (VND)	**4,245,624,942**	**4,297,553,119**
Average ordinary shares in circulation for the period (share)	40,000,000	40,000,000
Basic earnings per share (VND)	**106**	**107**

(*) The appropriation to bonus and welfare fund in the current period was provisionally calculated at 27.87% of 2026 profits, according to the 2026 profit distribution plan approved at the Company's 2026 Annual General Meeting of Shareholders. As a result, the basic earnings per share for the 6-month period ended 30 June 2026 may be subject to change depending on the resolution of the General Meeting of Shareholders regarding the actual profit distribution for 2026.

The basic earnings per share for the 6-month period ended 30 June 2025 has been restated to reflect the impact of the profit after tax distribution for 2025, as approved at the Company's 2026 Annual General Meeting of Shareholders, as detailed below:

	Previously reported amount	Restated amount
Accounting profit after corporate income tax (VND)	5,959,718,651	5,959,718,651
Appropriation to Bonus and welfare funds (VND)	(893,957,798)	(1,662,165,532)
Profit attributable to ordinary shareholders (VND)	**5,065,760,853**	**4,297,553,119**
Average ordinary shares in circulation for the period (share)	40,000,000	40,000,000
Basic earnings per share (VND)	**127**	**107**

34. BUSINESS AND GEOGRAPHICAL SEGMENTS

Segment reports by geographical areas and business

The Company's principal business activity is port service operations, which include a number of related services conducted at the port such as petroleum services, transportation, petroleum trading, liquefied gas, and other related services. The Company conducts all of its main business activities within the territory of Vietnam. As a result, the Company's risks and returns are not significantly affected by differences in business activities or geographical locations. Accordingly, segment information is not presented.

35. RELATED PARTY TRANSACTIONS AND BALANCES

List of related parties with significant transactions and balances for the 6-month period:

Related parties	Relationship
Vietnam National Industry – Energy Group	Ultimate parent company
PetroVietnam Technical Services Corporation	Parent company
VSICO Shipping Joint Stock Company	Significant shareholder
Duyen Hai Petro Construction Investment Joint Stock Company	Associate
Members of Vietnam National Industry – Energy Group	
Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	Fellow group subsidiary
PetroVietnam Securities Joint Stock Company	Fellow group subsidiary
Hai Phong PVOIL Petroleum Joint Stock Company	Fellow group subsidiary
Nhat Viet Transportation Corporation	Fellow group subsidiary
Branch Of Vietnam Gas Corporation - Joint Stock Company - Gas Product Trading Company	Fellow group subsidiary
International Gas Product Shipping Joint Stock Company	Fellow group subsidiary
PetroVietnam Exploration Production Corporation	Fellow group subsidiary
Members of PetroVietnam Technical Services Corporation (the "Corporation")	
PTSC Thanh Hoa Technical Services Company	Member of the Corporation
PTSC Mechanical & Construction Services Company Limited	Member of the Corporation
Petro Hotel Company Limited	Member of the Corporation
Branch of PetroVietnam Technical Services Corporation - PTSC Marine	Branch of the Parent company
Member of VSICO Shipping Joint Stock Company (the "Shareholder company")	
VSICO Express Northwest Joint Stock Company	Member of the Shareholder company
VSICO Express Hai Phong Joint Stock Company	Member of the Shareholder company
Vsico Express Southeast Joint Stock Company	Member of the Shareholder company
Hanoi Trading and Maritime Service Company Limited	Member of the Shareholder company
VSICO Express Indochina Co., Ltd.	Member of the Shareholder company
VSICO Express Dong Bac Joint Stock Company	Member of the Shareholder company

During the period, the Company entered into the following significant transactions with its related parties:

	Current period	Prior period
	VND	VND
Revenue from sales of goods and services rendered	**93,718,150,376**	**59,513,432,812**
VSICO Shipping Joint Stock Company	39,819,807,836	38,915,046,310
PTSC Thanh Hoa Technical Services Company	33,340,341,262	-
Branch Of Vietnam Gas Corporation - Joint Stock Company - Gas Product Trading Company	6,384,592,620	10,201,118,110
Branch of PetroVietnam Technical Services Corporation - PTSC Marine	4,496,853,200	-
Hanoi Trading and Maritime Service Company Limited	2,787,740,000	2,692,480,000
VSICO Express Northwest Joint Stock Company	1,749,627,830	1,260,320,000
VSICO Express Southeast Joint Stock Company	1,646,540,426	971,265,000
VSICO Express Hai Phong Joint Stock Company	1,605,120,832	1,186,695,926
International Gas Product Shipping Joint Stock Company	695,636,360	4,160,431,796
VSICO Express Indochina Co., Ltd.	841,740,010	-
Nhat Viet Transportation Corporation	207,150,000	-
PTSC Mechanical & Construction Services Company Limited	143,000,000	-
PetroVietnam Technical Services Corporation	-	98,000,000
Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	-	28,075,670
Purchases	**6,489,168,093**	**5,187,036,948**
Hai Phong PVOIL Petroleum Joint Stock Company	6,338,502,898	5,024,173,026
Vietnam National Industry – Energy Group	141,683,713	104,381,852
Petro Hotel Company Limited	8,981,482	-
PetroVietnam Technical Services Corporation	-	46,482,070
Duyen Hai Petro Construction Investment Joint Stock Company	-	12,000,000
Commission fees	**15,387,015,000**	**13,350,088,500**
VSICO Shipping Joint Stock Company	15,387,015,000	13,350,088,500

Significant related party balances as at the end of the reporting period were as follows:

	Closing balance	Opening balance
	VND	VND
Short-term trade receivables	**26,833,426,581**	**15,438,990,359**
VSICO Shipping Joint Stock Company	12,001,768,521	6,234,072,965
PTSC Thanh Hoa Technical Services Company	6,418,890,620	130,131,487
Branch of PetroVietnam Technical Services Corporation - PTSC Marine	4,739,920,632	-
Hanoi Trading and Maritime Service Company Limited	1,026,561,600	1,128,384,000
VSICO Express Dong Bac Joint Stock Company	659,373,648	496,376,833
Branch Of Vietnam Gas Corporation - Joint Stock Company - Gas Product Trading Company	473,040,000	2,049,306,588
PetroVietnam Exploration Production Corporation	436,390,745	3,453,573,736
VSICO Express Northwest Joint Stock Company	454,678,409	268,113,603
VSICO Express Southeast Joint Stock Company	348,684,407	265,543,212
VSICO Express Indochina Co., Ltd.	274,117,999	-
International Gas Product Shipping Joint Stock Company	-	910,093,701
Nhat Viet Transportation Corporation	-	503,394,234
Short-term advances from customers	**-**	**6,220,015,016**
PTSC Thanh Hoa Technical Services Company	-	6,220,015,016
Provision for short-term doubtful debts	**4,488,960,667**	**4,488,960,667**
Duyen Hai Petro Construction Investment Joint Stock Company	4,488,960,667	4,488,960,667
Short-term trade payables	**1,116,218,500**	**820,492,559**
Hai Phong PVOIL Petroleum Joint Stock Company	1,039,218,500	743,492,559
PetroVietnam Securities Joint Stock Company	77,000,000	77,000,000
Cash at bank	**170,819,219**	**1,264,814,133**
Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	170,819,219	1,264,814,133
Investments in associate	**28,125,000,000**	**28,125,000,000**
Duyen Hai Petro Construction Investment Joint Stock Company	28,125,000,000	28,125,000,000

Remunerations of key management personnel

Remunerations paid to the Company's Board of Directors ("BOD"), Board of Management, Chief Accountant and other management personnel during the period was as follows:

No	Name	Title	Current period	Prior period
			VND	VND
1	Mr. Nguyen Hai Bang	Chairman	621,700,312	448,850,065
2	Mr. Tran Bui Quang Long	BOD Member	24,000,000	24,000,000
3	Mr. Le Trong Quan	BOD Member	24,000,000	24,000,000
4	Mr. Vu Van Hung	BOD Member (appointed on 5 June 2026)	396,530,112	361,717,494
5	Mr. Nguyen Huu Hoan	BOD Member (appointed on 06 October 2025, resigned on 05 June 2026)	20,908,000	-
6	Mr. Nguyen Quang Thuong	BOD Member (resigned on 07 October 2025)	-	24,000,000
7	Mr. Nguyen Chi Trung	Director cum BOD Member	483,492,675	368,701,572
8	Mr. Vu Ngoc Phach	Deputy Director (resigned on 05 June 2026)	396,530,112	357,771,894
9	Mr. Dang Kien Nghiep	Deputy Director (appointed on 05 June 2026) Chief Accountant (resigned on 05 June 2026)	358,529,169	308,951,599
10	Mr. Luong Thanh Tung (*)	Accountant in charge (appointed on 05 June 2026)	-	-
11	Ms. Nguyen Le Tra (*)	Head of Supervisory Board (appointed on 05 June 2026)	-	-
12	Mr. Le Thanh Tu	Member of Supervisory Board	271,416,530	200,050,390
13	Ms. Dang Kieu Anh	Member of Supervisory Board	170,904,904	141,463,586
			2,768,011,814	**2,259,506,600**

(*) These management personnel are seconded from, and their remuneration is paid by PetroVietnam Technical Services Corporation – the parent company.

36. SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

Supplemental non-cash disclosures

Cash outflows for acquisition and construction of fixed assets and other long-term assets during the period exclude an amount of VND 3,035,254,628 (for the 6-month period ended 30 June 2025: VND 7,775,925,926), representing an addition in fixed assets during the period that has not yet been paid. Consequently, increase, decrease in accounts payable have been adjusted by the same amount.

Dividends and profits paid during the period exclude an amount of VND 4,695,497,000 (for the 6-month period ended 30 June 2025: VND 4,784,077,000), representing the amount of dividends declared for distribution to shareholders under resolutions of the Board of Directors but have not yet been paid. Consequently, increase, decrease in accounts payable have been adjusted by the same amount.

37. SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

As disclosed in Note 03, from 01 January 2026, the Company has adopted Circular No. 99/2025/TT-BTC. Accordingly, certain prior-year figures have been reclassified to enhance their comparability with the current-period figures, as follows:

Item	Code	Reported amount	Reclassification amount	Amount after reclassification
		VND	VND	VND
Cash equivalents	112	180,000,000	(176,090,706)	3,909,294
Short-term held-to-maturity investments	123	13,000,000,000	9,500,000,000	22,500,000,000
Other short-term receivables	135	15,066,036,061	(9,500,000,000)	5,566,036,061
Other short-term assets	160	-	176,090,706	176,090,706
Other current payables	320	(8,011,617,685)	4,784,077,000	(3,227,540,685)
Dividends and profit payable	313	-	(4,784,077,000)	(4,784,077,000)

M.S.D.N: 0200754420 - C.T.C.P
CÔNG TY CỔ PHẦN CẢNG DỊCH VỤ DẦU KHÍ ĐÌNH VŨ
THÀNH PHỐ HẢI PHÒNG

Luong Quoc Phuong	**Luong Thanh Tung**	**Nguyen Chi Trung**
Preparer	**Accountant in charge**	**Director/Legal representative**

Approved on 06 August 2026