

**CÔNG TY CỔ PHẦN VẬN TẢI  
DẦU KHÍ ĐÔNG DƯƠNG  
INDOCHINA PETROLEUM  
TRANSPORTATION  
JOINT STOCK COMPANY**

Số: ~~141~~.../VTDKĐD-TCHC  
No: ~~141~~.../VTDKĐD-TCHC

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM  
Độc lập – Tự do – Hạnh phúc  
THE SOCIALIST REPUBLIC OF VIETNAM  
Independence – Freedom – Happiness**

Hà Nội, ngày 20 tháng 10 năm 2026  
Hanoi, October 20, 2026

**CÔNG BỐ THÔNG TIN  
INFORMATION DISCLOSURE**

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

1. Tên tổ chức/Name of Organization: Công ty CP Vận tải Dầu khí Đông Dương (PVTrans-PTT) /Indochina Petroleum Transportation Joint Stock Company.
2. Mã chứng khoán/Stock code: PTT
3. Địa chỉ trụ sở chính/Address: Tầng 6 toà nhà Việt Á, số 9 phố Duy Tân, phường Cầu Giấy, Hà Nội/6th Floor, Viet A Building, No. 9 Duy Tan Street, Cau Giay Ward, Hanoi.
4. Người thực hiện công bố thông tin/Submitted by: Lê Thanh Sơn – Giám đốc Công ty – Người đại diện theo pháp luật/Le Thanh Son - Director and Legal representative.
5. Nội dung công bố thông tin/Content of disclosure: Công ty công bố thông tin về Báo cáo tài chính Quý 3 năm 2026 và công văn giải trình lợi nhuận sau thuế TNDN Quý 3 năm 2026/ The Company discloses the Financial statements for the third quarter of 2026 and the explanation of after-tax profit for the third quarter of 2026.
6. Địa chỉ trang thông tin điện tử của Công ty đăng tải Báo cáo tài chính Quý 3 năm 2026 và công văn giải trình lợi nhuận sau thuế TNDN Quý 3 năm 2026 / the Financial statements for the third quarter of 2026 and the explanation of after-tax profit for the third quarter of 2026 of PVTrans-PTT were posted on the company's website: <http://pvtrans-ptt.com>

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 công bố thông tin/We hereby certify that the information disclosed above is truthful, and we take full responsibility before the law for the content of the disclosed information content.

Trân trọng/Sincerely.

**Nơi nhận/Recipients:**

- Như trên/As above;
- HĐQT, BKS (để b/c)/BOD, BOS (for reporting);
- BGĐ (để th/h)/BOM;
- Lưu/ File: VT, TCHC, ĐLP(01b).

**Tài liệu đính kèm/Attached document:**

BCTC Quý 3 năm 2026 và công văn giải trình lợi nhuận sau thuế TNDN Quý 3 năm 2026/ the Financial statements for the third quarter of 2026 and the explanation of after-tax profit for the third quarter of 2026.

**NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT  
LEGAL REPRESENTATIVE**

**Giám đốc/Director**



**Lê Thanh Sơn**

**INDOCHINA PETROLEUM TRANSPORTATION JOINT STOCK COMPANY**



6th Floor, Viet A Building, No. 9 Duy Tan Street, Cau Giay Ward, Hanoi City, Vietnam

**FINANCIAL STATEMENTS**  
**QUARTER 3 OF 2026**



**INDOCHINA PETROLEUM TRANSPORTATION JOIN**

6th Floor, Viet A Building, No. 9 Duy Tan Street, Cau Giay Ward, Hanoi City, Vietnam

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

**STATEMENT OF FINANCIAL POSITION**

*As at 30 Sep 2026*

*Unit: VND*

| ASSETS                                      | Codes      | Notes | 30/09/2026             | 31/12/2025             |
|---------------------------------------------|------------|-------|------------------------|------------------------|
| <b>A. CURRENT ASSETS</b>                    | <b>100</b> |       | <b>174.898.418.418</b> | <b>153.406.822.966</b> |
| <b>I. Cash</b>                              | <b>110</b> |       | <b>16.936.593.503</b>  | <b>11.518.976.761</b>  |
| 1. Cash                                     | 111        | 1     | 16.936.593.503         | 11.518.976.761         |
| <b>II. Short-term financial investments</b> | <b>120</b> |       | <b>84.108.007.459</b>  | <b>55.627.780.169</b>  |
| 1. Held-to-maturity investments             | 123        | 2b    | 84.108.007.459         | 55.627.780.169         |
| <b>III. Short-term receivables</b>          | <b>130</b> |       | <b>51.053.111.373</b>  | <b>60.775.689.241</b>  |
| 1. Short-term trade receivables             | 131        | 3a    | 47.476.710.448         | 45.003.140.328         |
| 2. Short-term advances to suppliers         | 132        | 6     | 124.741.955            | 6.872.511.870          |
| 3. Other short-term receivables             | 135        | 4a    | 3.451.658.970          | 8.900.037.043          |
| <b>IV. Inventories</b>                      | <b>140</b> |       | <b>16.901.003.390</b>  | <b>19.638.603.539</b>  |
| 1. Inventories                              | 141        | 7     | 16.901.003.390         | 19.638.603.539         |
| <b>VI. NON-CURRENT ASSETS</b>               | <b>160</b> |       | <b>5.899.702.693</b>   | <b>5.845.773.256</b>   |
| 1. Short-term prepayments                   | 161        | 13a   | 2.861.630.016          | 3.335.110.690          |
| 2. Value added tax deductibles              | 162        | 16b   | 3.038.072.677          | 2.510.662.566          |
| <b>B. NON-CURRENT ASSETS</b>                | <b>200</b> |       | <b>347.275.768.216</b> | <b>369.333.431.261</b> |
| <b>I. Long-term receivables</b>             | <b>210</b> |       | <b>2.314.461.260</b>   | <b>3.658.750.473</b>   |
| 1. Other long-term receivables              | 215        | 4b    | 2.314.461.260          | 3.658.750.473          |
| <b>II. Fixed assets</b>                     | <b>220</b> |       | <b>329.803.714.501</b> | <b>365.461.555.788</b> |
| 1. Tangible fixed assets                    | 221        |       | 329.658.763.975        | 365.248.505.259        |
| - Cost                                      | 222        | 9     | 509.975.783.478        | 509.975.783.478        |
| - Accumulated depreciation                  | 223        | 9     | (180.317.019.503)      | (144.727.278.219)      |
| 2. Intangible assets                        | 227        |       | 144.950.526            | 213.050.529            |
| - Cost                                      | 228        | 10    | 405.000.000            | 405.000.000            |
| - Accumulated depreciation                  | 229        | 10    | (260.049.474)          | (191.949.471)          |
| <b>III. Long-term assets in progress</b>    | <b>250</b> |       | <b>-</b>               | <b>202.325.000</b>     |
| 1. Construction in progress                 | 252        | 8b    |                        | 202.325.000            |
| <b>IV. Other long-term assets</b>           | <b>270</b> |       | <b>15.157.592.455</b>  | <b>10.800.000</b>      |
| 1. Long-term prepayments                    | 271        | 11b   | 15.157.592.455         | 10.800.000             |
| <b>TOTAL ASSETS</b>                         | <b>280</b> |       | <b>522.174.186.634</b> | <b>522.740.254.227</b> |

**INDOCHINA PETROLEUM TRANSPORTATION JOIN**

6th Floor, Viet A Building, No. 9 Duy Tan Street, Cau Giay Ward, Hanoi City, Vietnam

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

| RESOURCES                                             |  | Codes      | Notes | 30/09/2026             | 31/12/2025             |
|-------------------------------------------------------|--|------------|-------|------------------------|------------------------|
| <b>C. LIABILITIES</b>                                 |  | 300        |       | <b>270.589.876.074</b> | <b>289.006.500.595</b> |
| <b>I. Current liabilities</b>                         |  | <b>310</b> |       | <b>102.037.210.739</b> | <b>87.897.877.260</b>  |
| 1. Short-term trade payables                          |  | 311        | 15    | 16.232.264.025         | 11.124.873.955         |
| 2. Short-term advances from customers                 |  | 312        |       | 1.692.453.668          |                        |
| 3. Dividends and profit payable                       |  | 313        |       | 269.568.250            | 274.243.250            |
| 4. Taxes and amounts payable to the State budget      |  | 314        | 16a   | 5.135.370.102          | 1.098.510.472          |
| 5. Payables to employees                              |  | 315        |       | 16.684.185.301         | 9.408.760.722          |
| 6. Short-term accrued expenses                        |  | 316        | 17a   | 5.044.292.640          | 6.590.144.540          |
| 7. Short-term deferred revenue                        |  | 319        |       | 54.000.000             |                        |
| 8. Other current payables                             |  | 320        | 18a   | 805.594.263            | 587.467.670            |
| 9. Short-term loans                                   |  | 321        | 14a   | 43.927.944.000         | 43.927.944.000         |
| 10. Short-term provisions                             |  | 322        | 20a   | 10.914.000.000         | 12.915.394.161         |
| 11. Bonus and welfare funds                           |  | 323        |       | 1.277.538.490          | 1.970.538.490          |
| <b>II. Long-term liabilities</b>                      |  | <b>330</b> |       | <b>168.552.665.335</b> | <b>201.108.623.335</b> |
| 1. Other long-term payables                           |  | 338        | 18b   | 1.537.175.335          | 1.147.175.335          |
| 2. Long-term loans                                    |  | 339        | 14b   | 167.015.490.000        | 199.961.448.000        |
| <b>D. OWNERS' EQUITY</b>                              |  | <b>400</b> |       | <b>251.584.310.560</b> | <b>233.733.753.632</b> |
| 1. Owners' contributed capital                        |  | 411        |       | 164.931.720.000        | 164.931.720.000        |
| 2. Share premium                                      |  | 412        |       | (190.241.874)          | (190.241.874)          |
| 3. Investment and development fund                    |  | 418        |       | 66.944.377.249         | 29.944.377.249         |
| 4. Retained earnings                                  |  | 420        |       | 19.898.455.185         | 39.047.898.257         |
| - Retained earnings accumulated to the prior year end |  | 420a       |       | 247.898.257            | 20.806.173.709         |
| - Retained earnings of the current year               |  | 420b       |       | 19.650.556.928         | 18.241.724.548         |
| <b>TOTAL RESOURCES (440=300+400)</b>                  |  | <b>440</b> |       | <b>522.174.186.634</b> | <b>522.740.254.227</b> |

Ha noi, Oct 15th, 2026

Preparer

Chief Accountant

Director

(Signed)

( Signed)

(Signed)

Nguyen Thi Huyen

Nguyen Đình Chinh

Le Thanh Son

## INDOCHINA PETROLEUM TRANSPORTATION JOINT STOCK COMPANY

6th Floor, Viet A Building, No. 9 Duy Tan Street, Cau Giay Ward, Hanoi City, Vietnam

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

## INCOME STATEMENT

Quarter 3 of 2026

Unit: VND

| ITEMS                                                              | Codes | Quarterly report |                 | Cumulative      |                 |
|--------------------------------------------------------------------|-------|------------------|-----------------|-----------------|-----------------|
|                                                                    |       | Current year     | Prior year      | Current year    | Prior year      |
| Gross revenue from goods sold and services rendered                | 01    | 261.949.368.794  | 174.702.332.398 | 650.398.672.534 | 352.985.439.702 |
| Deductions                                                         | 02    |                  |                 | -               | -               |
| Net revenue from goods sold and services rendered (10=01)          | 10    | 261.949.368.794  | 174.702.332.398 | 650.398.672.534 | 352.985.439.702 |
| Cost of goods sold and services rendered                           | 11    | 245.797.377.534  | 158.495.594.634 | 610.376.101.069 | 317.397.674.538 |
| Gross profit from services rendered (20=10-11)                     | 20    | 16.151.991.260   | 16.206.737.764  | 40.022.571.465  | 35.587.765.164  |
| Profit/loss from the sale and liquidation of investment properties |       |                  | 1.591.977.746   |                 |                 |
| Financial income                                                   | 21    | 1.170.009.095    | 1.591.977.746   | 4.458.368.886   | 5.619.395.682   |
| Financial expenses                                                 | 22    | 3.851.506.957    | 3.983.122.864   | 11.721.397.379  | 5.947.196.752   |
| - In which: Interest expense                                       | 23    | 3.532.475.067    | 3.958.645.200   | 9.991.897.844   | 5.847.973.820   |
| Selling expenses                                                   | 24    |                  | -               | -               | -               |
| General and administration expenses                                | 25    | 6.739.086.593    | 5.357.201.230   | 17.396.150.905  | 14.868.174.003  |
| Operating profit (30=20+(21-22)-26)                                | 30    | 6.731.406.805    | 8.458.391.416   | 15.363.392.067  | 20.391.790.091  |
| Other income                                                       | 31    | 3.077.440.000    | 192.148.352     | 10.288.729.336  | 3.305.867.894   |
| Other expenses                                                     | 32    |                  | 430.556         | 1.019.593.664   | 955.535.316     |
| Profit from other activities                                       | 40    | 3.077.440.000    | 191.717.796     | 9.269.135.672   | 2.350.332.578   |
| Accounting profit before tax (50=30+40)                            | 50    | 9.808.846.805    | 8.650.109.212   | 24.632.527.739  | 22.742.122.669  |
| Current corporate income tax expense                               | 51    | 1.977.669.361    | 1.745.921.842   | 4.981.970.811   | 4.596.124.534   |
| Deferred corporate tax income                                      | 52    |                  | -               | -               | -               |
| Net profit after corporate income tax (60=50-51)                   | 60    | 7.831.177.444    | 6.904.187.370   | 19.650.556.928  | 18.145.998.135  |
| Basic earnings per share                                           | 70    | 475              | 419             | 1.191           | 1.100           |
| Diluted earnings per share (*)                                     | 71    |                  |                 |                 |                 |

Preparer

Chief Accountant

Director

(Signed)

(Signed)

(Signed)

Nguyen Thi Huyen

Nguyen Dinh Chinh

Lê Thanh Sơn

## CASH FLOW STATEMENT

From 01 Jan 2026 to 30 Sep 2026

Unit: VND

| ITEMS                                                                    | Codes | Cumulative       |                   |
|--------------------------------------------------------------------------|-------|------------------|-------------------|
|                                                                          |       | Current year     | Prior year        |
| CASH FLOWS FROM OPERATING ACTIVITIES                                     |       |                  |                   |
| Profit before tax                                                        | 01    | 24.632.527.739   | 22.742.122.669    |
| Adjustments for:                                                         |       | -                | -                 |
| Depreciation and amortisation of fixed assets                            | 02    | 35.657.841.287   | 21.109.271.630    |
| Provisions                                                               | 03    | (2.001.394.161)  | 10.270.534.573    |
| Foreign exchange gain arising from translating foreign currency items    | 04    |                  |                   |
| (Gain)/loss from investing activities                                    | 05    | (4.458.368.886)  | (6.213.653.164) # |
| Interest expense                                                         | 06    | 11.014.235.646   | 5.847.973.820     |
| Other adjustments                                                        |       |                  |                   |
| Operating profit before movements in working capital                     | 08    | 64.844.841.625   | 53.756.249.528    |
| Change in receivables                                                    | 09    | 9.188.663.256    | (45.951.441.835)  |
| Changes in inventories                                                   | 10    | 2.737.600.149    | (374.376.481)     |
| Change in payables (excluding accrued loan interest and corporate income | 11    | 14.784.273.972   | 18.791.928.682    |
| Change in prepaid expenses                                               | 12    | (14.673.311.781) | (1.585.289.150)   |
| Change in in trading securities                                          | 13    |                  |                   |
| Interest paid                                                            | 14    | (11.079.566.373) | (5.363.169.592)   |
| Corporate income tax paid                                                | 15    | (933.934.017)    | (3.227.377.712)   |
| Other cash inflows                                                       | 16    |                  | -                 |
| Other cash outflows                                                      | 17    | (2.493.000.000)  | (602.080.000)     |
| Net cash generated by operating activities                               | 20    | 62.375.566.831   | 15.444.443.440    |
| CASH FLOWS FROM INVESTING ACTIVITIES                                     |       |                  |                   |
|                                                                          |       | -                | -                 |
| Acquisition and construction of fixed assets                             | 21    |                  | (289.312.255.041) |
| Proceeds from sale, disposal of fixed assets                             | 22    |                  | 1.015.000.000     |
| Cash outflow for lending, buying debt                                    | 23    | (54.130.798.710) | (33.373.475.905)  |
| Cash recovered from lending, selling debt                                | 24    | 25.650.571.420   | 108.045.005.082   |
| Equity investments in other entities                                     | 25    |                  | -                 |
| Cash recovered from investments in                                       | 26    |                  | -                 |
| Interest earned, dividends and profits received                          | 27    | 4.468.235.201    | 5.619.395.682     |
| Net cash used in investing activities                                    | 30    | (24.011.992.089) | (208.006.330.182) |
| CASH FLOWS FROM FINANCING ACTIVITIES                                     |       |                  |                   |
|                                                                          |       | -                | -                 |
| Proceeds from share issue and owners' contributed capital                | 31    | -                |                   |
| Capital withdrawals, buy-back of issued shares                           | 32    | -                |                   |
| Proceeds from borrowings                                                 | 33    |                  | 199.295.600.000   |
| Repayment of borrowings                                                  | 34    | (32.945.958.000) | (12.412.958.000)  |
| Repayment of obligations under finance leases                            | 35    | -                | -                 |
| Dividends and profits paid                                               | 36    | -                | -                 |
| Net cash used in financing activities                                    | 40    | (32.945.958.000) | 186.882.642.000   |
| Net (decrease)/increase in cash (50=20+30+40)                            | 50    | 5.417.616.742    | (5.679.244.742)   |
| Cash at the beginning of the year                                        | 60    | 11.518.976.761   | 12.347.202.988    |
| Effects of changes in foreign exchange rates                             | 61    | -                | -                 |
| Cash at the end of the year (70=50+60+61)                                | 70    | 16.936.593.503   | 6.667.958.246     |

Ha noi, Oct 15th, 2026

Preparer

Chief Accountant

Director

(Signed)

(Signed)

(Signed)

Nguyen Thi Huyen

Nguyen Dinh Chinh

Le Thanh Son

## NOTES TO THE FINANCIAL STATEMENTS

### I, Structure of ownership

1, Indochina Petroleum Transportation Joint Stock Company (the “Company”) was established in Vietnam as a joint stock company in accordance with the Enterprise Registration Certificate No. 0102327357 dated 25 July 2007 issued by Hanoi Authority for Planning and Investment, as amended.

The number of employees of the Company as at 30 Sep 2026 was 125 (as at 31 December 2025: 125).

Business capital: 164,931,720,000 VND (In words: One hundred sixty-four billion nine hundred thirty-one million seven hundred twenty thousand VND)

2, Business areas:

- Coastal and ocean freight transport

- Leasing of machinery, equipment and other tangible goods without operators

Details: Leasing of ships, boats and floating structures without operators

- Other supporting services related to transport

Details: - Agency services, freight forwarding - Logistics - Brokerage of seagoing vessels and land transport vehicles. - Activities

of customs clearance agents; - International multimodal transport business (except liquefied gas for transport).

- Road freight transport

Details: - CNG gas transport service business - Coal transport service business by road - Transport of gasoline, oil and gas goods - LPG, LNG and other liquefied gases transport service business

- Inland waterway freight transport

Details:

+ Coal transport service business by waterway

+ Cargo transport business by inland waterway.

- Wholesale of solid, liquid, gaseous fuels and related products

Details:

+ Buying and selling CNG gas

+ Buying and selling coal

+ Wholesale of gasoline, oil, liquefied petroleum gas

+ Buying and selling LPG, LNG and other liquefied petroleum gases

and Other industries detailed according to the Company's Business Registration Certificate.

3. Normal production and business cycle:

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

4. Characteristics of the business's operations in the fiscal year that affect the Financial Statements:

5. Enterprise structure:

5.1 List of subsidiaries:

5.2 List of joint ventures and associates:

5.3 List of affiliated units without legal status for dependent accounting

### II. Accounting period, currency used in accounting:

1. The Company's fiscal year begins on Jan 1 and ends on Dec 31.

2. Currency used in accounting: VND

### III. Applicable Accounting Standards and Regimes

- 1, Applicable accounting regime: Enterprise accounting regime
- 2, Declaration on compliance with Accounting Standards and Accounting Regime: The Company strictly complies with Accounting Standards based on Circular No. 200/2014/TT-BTC dated December 22, 2014 and promptly complies with other Circulars issued by the Ministry of Finance;

### IV, Applicable accounting policies

- 1, Principles for converting Financial Statements prepared in foreign currencies to Vietnamese Dong
- 2, Principles for determining the actual interest rate (effective interest rate) used to discount cash flows; deposits, short-term investments, highly liquid, easily convertible into cash and with little risk of value fluctuations,
- 4, Principles of accounting for financial investments
- 5, Principles of accounting for receivables: Receivables are amounts that can be recovered from customers or other entities, Receivables are presented at book value minus provisions for doubtful debts, Provisions for doubtful debts are set aside for receivables that are overdue for six months or more, or receivables that the debtor is unlikely to be able to pay due to liquidation, bankruptcy or similar difficulties,"
- 6, Principles of recording inventories: Inventories are determined on the basis of the lower price between the original cost and the net realizable value, The original cost of inventories includes direct materials, direct labour and those overheads, if any, incurred in bringing the inventories to their present location and condition, Cost of inventories is determined by the weighted average method, Net realisable value is determined as the estimated selling price less the estimated costs of completion and costs to be incurred in marketing, selling and distribution,  
The Company's provision for inventory impairment is made in accordance with current accounting regulations, Accordingly, the Company is allowed to make provision for obsolete, damaged, substandard inventories and in cases where the cost of inventories is higher than the net realisable value at the end of the accounting period,"
- 7, Principles of recording and depreciating fixed assets, financial lease fixed assets, investment real estate: Tangible fixed assets are presented at original cost minus accumulated depreciation, Original cost of tangible fixed assets includes purchase price and all other costs directly related to bringing the assets into a state of readiness for use, Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives," Tài sản cố định hữu hình được khấu hao theo phương pháp đường thẳng dựa trên thời gian hữu dụng ước tính,
- 8, Principles of accounting for business cooperation contracts,
- 9, Principles of accounting for deferred corporate income tax,
- 10, Principles of accounting for prepaid expenses: Prepaid expenses include the value of tools and supplies issued for use, repair and maintenance costs of means of transport and are considered to be able to bring future economic benefits to the Company, These expenses are capitalized in the form of prepayments and allocated to the Statement of Business Performance, using the straight-line method over the period of use useful according to the Company's Board of Directors' estimates,
- 11, Principles of accounting for payables: Payables are monitored in detail according to payment terms, payable objects, types of original currencies payable and other factors according to management needs

12, Principles of recording loans and financial lease liabilities

13, Principles of recording and capitalizing borrowing costs: Borrowing costs are recorded as expenses in the period. In cases where borrowing costs are directly related to the investment in construction or production of unfinished assets that require a long enough period (over 12 months) to be put into use for the intended purpose or for sale, these borrowing costs are capitalized,

"14, Principles of recording payable costs: This account is used to reflect the amounts recorded in production and business costs in the period but have not actually been paid in this period to ensure that when actual payments arise, they do not cause sudden changes in production and business costs,  
Accounting for The expenses payable in the production and business expenses in the period must be made according to the principle of matching between revenue and expenses incurred in the period,"

15, Principles and methods of recording provisions for payables: Provisions for payables are recorded when the Company has a present obligation as a result of a past event, and the Company is likely to be required to settle this obligation. Provisions are determined based on the Board of Directors' estimate of the expenses required to settle this obligation at the end of the operating period,

16, Principles of recognizing unrealized revenue

17, Principles of recording convertible bonds

18, Principles of recognizing equity:

19. Principles and methods of revenue recognition: Sales revenue is recognized when all five (5) following conditions are simultaneously satisfied:

- (a) The Company has transferred the majority of risks and benefits associated with ownership of the products or goods to the buyer;
- (b) The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- (c) 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 a transaction involving the rendering of services is recognised when the outcome of the transaction can be measured reliably. In the case of a transaction involving the rendering of services that is spread over several periods, revenue is recognised in the period based on the results of the portion of work completed at the balance sheet date of that period. The outcome of a transaction involving the rendering of services is recognised when all four (4) of the following conditions are 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 portion of work completed at the balance sheet date can be measured reliably; and
- (d) The costs incurred for the transaction and the costs to complete the transaction to provide the service can be measured reliably,

Interest on deposits is recognised on an accrual basis, based on the outstanding deposit accounts and the applicable interest rate,

20, Accounting principles for revenue deductions

21, Accounting principles for cost of goods sold,

22, Accounting principles for financial expenses: Bank loan interest is recorded in financial operating expenses based on the loan term and interest rate of each period,

23, Accounting principles for sales expenses and business management expenses: Reflects the general management expenses of the enterprise including expenses for salaries of employees in the business management department (salaries, wages, allowances,,,) ; social insurance, health insurance, union fees, unemployment insurance of business management employees; office materials, labor tools, depreciation of fixed assets used for business management; business license tax; provision for bad debts; outsourced services (electricity, water, telephone, fax, property insurance, fire insurance,,,) ; other cash expenses (entertainment, customer conferences,,)

24, Principles and methods for recording current corporate income tax expenses, deferred corporate income tax expenses:

- Corporate income tax represents the total value of current tax payable and deferred tax,

Current tax payable is calculated based on taxable income in the year, taxable income is different from net profit presented in the income statement because taxable income does not include income or expenses that are taxable or deductible in other years (including losses carried forward, if any) and in addition does not include non-taxable or non-deductible items.

- Deferred income tax is calculated on the differences between the book value and the tax base of assets or liabilities on the financial statements and is recorded according to the balance sheet method, Deferred income tax payable must be recorded for all temporary differences remaining in the balance sheet. Deferred income tax assets are recognized only when it is probable that future taxable profits will be available against which the temporary differences can be used.

- Deferred income tax is calculated at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled. Deferred income tax is recognized in the income statement and is denominated in equity unless it relates to items charged or credited directly to equity.

- Deferred income tax assets and deferred income tax liabilities are offset when the Company has a legally enforceable right to set off current income tax assets against current income tax liabilities and when the deferred income tax assets and deferred income tax liabilities relate to income taxes levied by the same tax authority and the Company intends to settle its current income tax on a net basis,

The determination of the Company's income tax is based on the current tax regulations, However, these

- Deferred income tax assets and deferred income tax liabilities are offset when the Company has a legally enforceable right to set off current income tax assets against current income tax liabilities and when the deferred income tax assets and deferred income tax liabilities relate to income taxes levied by the same tax authority and the Company intends to settle its current income tax on a net basis. The determination of the Company's income tax is based on the current tax regulations. However, these regulations are subject to change from time to time and the ultimate determination of the income tax depends on the results of the tax authorities' examinations.

25, Other accounting principles and methods

#### V, Applicable accounting policies:

- 1, Reclassification of long-term assets and long-term liabilities into short-term

- 2, Principles for determining the value of each type of asset and liability (according to net realizable value, recoverable value, fair value, current value, current price,...)

- 3, Principles for financial treatment of:

- Provisions;

- Differences in revaluation of assets and exchange rate differences

#### VI, Additional information for items presented in the Balance Sheet

| <b>1 Money</b>           | <b>30/09/2026</b>     | <b>31/12/2025</b>     |
|--------------------------|-----------------------|-----------------------|
| - Cash                   | 150.280.235           | 76.357.746            |
| - Non-term bank deposits | 16.786.313.268        | 11.442.619.015        |
| <b>Add</b>               | <b>16.936.593.503</b> | <b>11.518.976.761</b> |

#### 2 Financial investments

| <b>a) Trading securities</b> | <b>30/09/2026</b> |            | <b>31/12/2025</b> |            |            |
|------------------------------|-------------------|------------|-------------------|------------|------------|
|                              | Original price    | Preventive | Original price    | Fair value | Preventive |
| - Total value of shares      |                   |            |                   |            |            |
| - Total value of bonds       |                   |            |                   |            |            |
| - Other investments          |                   |            |                   |            |            |
|                              | -                 | -          | -                 | -          | -          |

| b) Investments held to maturity | 30/09/2026            |            | 31/12/2025            |            |
|---------------------------------|-----------------------|------------|-----------------------|------------|
|                                 | Original price        | Fair value | Original price        | Fair value |
| <b>b1) Short term</b>           | 84.108.007.459        | -          | 55.627.780.169        | -          |
| - Term deposits                 | 84.108.007.459        |            | 55.627.780.169        |            |
| - Bonds                         |                       |            |                       |            |
| - Other investments             |                       |            |                       |            |
| <b>b2) Long term</b>            | -                     | -          | -                     | -          |
| - Term deposits                 |                       |            |                       |            |
| - Bonds                         |                       |            |                       |            |
| - Other investments             |                       |            |                       |            |
|                                 | <b>84.108.007.459</b> | <b>-</b>   | <b>55.627.780.169</b> | <b>-</b>   |

| c) Investing capital in other units                | 30/09/2026     |            | 31/12/2025     |            |            |
|----------------------------------------------------|----------------|------------|----------------|------------|------------|
|                                                    | Original price | Fair value | Original price | Preventive | Fair value |
| <b>Investment in subsidiaries</b>                  |                |            |                |            |            |
|                                                    |                |            |                |            |            |
|                                                    |                |            |                |            |            |
|                                                    |                |            |                |            |            |
| <b>Investment in joint ventures and associates</b> |                |            |                |            |            |
| -                                                  |                |            |                |            |            |
| -                                                  |                |            |                |            |            |
| <b>Investment in other entities</b>                |                |            |                |            |            |
|                                                    | -              | -          | -              | -          | -          |

### 3 Accounts receivable from customers:

#### Short term

| 30/09/2026     | 31/12/2025     |
|----------------|----------------|
| 47.476.710.448 | 45.003.140.328 |

Customer details account for 10% of total accounts receivable:

1. DESERT WELL LLC

21.702.120.897 2.663.388.062

2. ARGO NAVIGATION SA.

11.065.167.699 11.197.975.990

#### Long term

- -

**Cộng**

**47.476.710.448 45.003.140.328**

### 4 Other receivables

|                                             | 30/09/2026           |            | 31/12/2025            |            |
|---------------------------------------------|----------------------|------------|-----------------------|------------|
|                                             | Original price       | Preventive | Original price        | Preventive |
| <b>b1) Short term</b>                       | <b>3.451.658.970</b> | <b>-</b>   | <b>8.900.037.043</b>  | <b>-</b>   |
| - Must collect dividends and profits shared |                      |            |                       |            |
| - Receivable from workers                   |                      |            |                       |            |
| - Bet, deposit                              | 645.515.700          |            | 310.000.000           |            |
| Expenses on behalf of                       |                      |            |                       |            |
| -Advance                                    | 2.595.790.531        |            | 2.539.170.432         |            |
| - Other receivables                         | 210.352.739          |            | 6.050.866.611         |            |
| <b>b2) Long term</b>                        | <b>2.314.461.260</b> | <b>-</b>   | <b>3.658.750.473</b>  | <b>-</b>   |
| - Must collect dividends and profits shared |                      |            |                       |            |
| - Receivable from workers                   |                      |            |                       |            |
| - Bet, deposit                              | 1.735.146.856        |            | 3.552.537.823         |            |
| - Expenses on behalf of                     |                      |            |                       |            |
| Advance                                     | 579.314.404          |            | 106.212.650           |            |
| - Other receivables                         |                      |            |                       |            |
|                                             | <b>5.766.120.230</b> | <b>-</b>   | <b>12.558.787.516</b> | <b>-</b>   |

**5 Bad debt**

|                                     | 30/09/2026     |            | 31/12/2025     |            |
|-------------------------------------|----------------|------------|----------------|------------|
|                                     | Original price | Preventive | Original price | Preventive |
|                                     | VND            | VND        | VND            | VND        |
| - Customer receivables              |                |            |                | -          |
| - Other short-term receivables      |                |            |                |            |
| - Assets missing pending settlement |                | -          |                | -          |
| - Prepayment to suppliers           | -              | -          | -              | -          |
|                                     | -              | -          | -              | -          |

**6 Pay the seller in advance.**

|                                                                 | 30/09/2026        | 31/12/2025           |
|-----------------------------------------------------------------|-------------------|----------------------|
| <b>Short-term</b>                                               | <b>89.133.804</b> | <b>6.872.511.870</b> |
| Details of vendors accounting for 10% of Total Accounts Payable |                   |                      |
| 1. FAST Enterprise Management Software Joint Stock Company      | 41.250.000        | -                    |
| 2. PHILHUA SHIPPING INC.                                        | 73.008.000        |                      |
| <b>Long-term</b>                                                | <b>-</b>          | <b>-</b>             |
| <b>Cộng</b>                                                     | <b>89.133.804</b> | <b>6.872.511.870</b> |

**7 Inventory**

|                          | 30/09/2026            |            | 31/12/2025            |            |
|--------------------------|-----------------------|------------|-----------------------|------------|
|                          | Original price        | Preventive | Original price        | Preventive |
| - Goods in transit       |                       |            |                       |            |
| - Raw materials          | 16.901.003.390        |            | 19.638.603.539        |            |
| - Tools and supplies     |                       |            |                       |            |
| - Working in progress    |                       |            |                       |            |
| - Finished goods         |                       |            |                       |            |
| - Merchandise            | -                     |            | -                     |            |
| - Merchandise for sale   |                       |            |                       |            |
| - Bonded warehouse goods |                       |            |                       |            |
|                          | <b>16.901.003.390</b> | <b>-</b>   | <b>19.638.603.539</b> | <b>-</b>   |

**8 Long-term unfinished assets**

|                                                              | 30/09/2026     |                   | 31/12/2025         |                   |
|--------------------------------------------------------------|----------------|-------------------|--------------------|-------------------|
|                                                              | Original price | Recoverable value | Original price     | Recoverable value |
| <b>a) Long-term unfinished production and business costs</b> |                |                   |                    |                   |
|                                                              |                |                   |                    |                   |
|                                                              |                |                   |                    |                   |
| <b>Add</b>                                                   | <b>-</b>       | <b>-</b>          | <b>-</b>           | <b>-</b>          |
| <b>b) Long-term unfinished production and business costs</b> |                |                   |                    |                   |
| - Shopping                                                   |                |                   |                    |                   |
| - Basic construction                                         |                |                   | 202.325.000        |                   |
| - Repair                                                     |                |                   |                    |                   |
|                                                              | <b>-</b>       | <b>-</b>          | <b>202.325.000</b> | <b>-</b>          |

9 Increase, decrease tangible fixed assets:

| Item                                           | Houses, buildings | Transmission media | Management equipment | Other assets | Total           |
|------------------------------------------------|-------------------|--------------------|----------------------|--------------|-----------------|
| <b>Original price of tangible fixed assets</b> |                   |                    |                      |              |                 |
| Beginning balance                              |                   | 509.942.147.114    | 33.636.364           | -            | 509.975.783.478 |
| - Purchase during the period                   |                   |                    |                      |              | -               |
| - Completed construction investment            |                   |                    |                      |              | -               |
| - Other increases                              |                   |                    |                      |              | -               |
| - Switch to investment real estate (-)         |                   |                    |                      |              | -               |
| - Liquidation, sale (-)                        |                   |                    |                      |              | -               |
| - Other discounts (-)                          |                   |                    |                      |              | -               |
| Closing balance                                | -                 | 509.942.147.114    | 33.636.364           | -            | 509.975.783.478 |
| <b>Accumulated depreciation</b>                |                   |                    |                      |              |                 |
| Beginning balance                              |                   | 144.693.641.855    | 33.636.364           | -            | 144.727.278.219 |
| Depreciation during the period                 |                   | 35.589.741.284     |                      |              | 35.589.741.284  |
| - Other increases                              |                   |                    |                      |              | -               |
| - Switch to investment real estate (-)         |                   |                    |                      |              | -               |
| - Liquidation, sale (-)                        |                   |                    |                      |              | -               |
| - Other discounts (-)                          |                   |                    |                      |              | -               |
| Closing balance                                |                   | 180.283.383.139    | 33.636.364           | -            | 180.317.019.503 |
| <b>Remaining value of fixed assets</b>         |                   |                    |                      |              |                 |
| - At the beginning of the period               | -                 | 365.248.505.259    | -                    | -            | 365.248.505.259 |
| - At the end of the period                     | -                 | 329.658.763.975    | -                    | -            | 329.658.763.975 |

As presented in note 12, the Company has mortgaged vehicles with a residual value as of Jun 30, 2026 of 329.399.615.559 VND to secure the loan from the Bank.

The original cost of tangible fixed assets as of Jun 30, 2026, includes fully depreciated fixed assets still in use with a value of 64.127.030.887 VND (as of Dec 31, 2025: 63.194.909.978 VND).

10 Increase, decrease intangible fixed assets:

| Item                                             | Land use rights | Trademark | Computer software | Other intangible assets | Total       |
|--------------------------------------------------|-----------------|-----------|-------------------|-------------------------|-------------|
| <b>Original price of intangible fixed assets</b> |                 |           |                   |                         |             |
| Beginning balance                                |                 |           | 354.000.000       | 51.000.000              | 405.000.000 |
| - Purchase during the period                     |                 |           |                   |                         | -           |
| - Other discounts (-)                            |                 |           |                   |                         | -           |
| Closing balance                                  | -               | -         | 354.000.000       | 51.000.000              | 405.000.000 |
| <b>Accumulated depreciation</b>                  |                 |           |                   |                         |             |
| Beginning balance                                |                 |           | 140.949.471       | 51.000.000              | 191.949.471 |
| Depreciation during the period                   |                 |           | 68.100.003        |                         | 68.100.003  |
| Closing balance                                  | -               | -         | 209.049.474       | 51.000.000              | 260.049.474 |
| <b>Remaining value of fixed assets</b>           |                 |           |                   |                         |             |
| - At the beginning of the period                 | -               | -         | 213.050.529       | -                       | 213.050.529 |
| - At the end of the period                       | -               | -         | 144.950.526       | -                       | 144.950.526 |

**11 Increase, decrease of financial leased fixed assets:****12 Increase, decrease investment real estate**

| <b>13 Prepaid expenses</b>                         | <b>30/09/2026</b>     | <b>31/12/2025</b>    |
|----------------------------------------------------|-----------------------|----------------------|
| <b>a) Short term</b>                               | <b>2.861.630.016</b>  | <b>3.335.110.690</b> |
| - Prepaid expenses for fixed asset operating lease |                       |                      |
| - Insurance costs                                  | 955.039.630           | 1.063.714.366        |
| - Other items (detail if possible)                 | 1.906.590.386         | 2.271.396.324        |
| <b>b) Long term</b>                                | <b>15.157.592.455</b> | <b>10.800.000</b>    |
| - Business establishment costs                     |                       |                      |
| - Insurance costs                                  |                       |                      |
| - Other items (detail if possible)                 | 15.157.592.455        | 10.800.000           |
|                                                    | <b>18.019.222.471</b> | <b>3.345.910.690</b> |

| <b>14 Loans and financial leases</b>        | <b>30/06/2026</b>           | <b>Increase in period</b>  | <b>Decrease in period</b>   | <b>31/12/2025</b>      |                            |
|---------------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------|----------------------------|
|                                             | <b>Value</b>                |                            |                             | <b>Value</b>           | <b>Ability to pay debt</b> |
| <b>a) Short-term loans</b>                  | <b>43.927.944.000</b>       | <b>32.945.958.000</b>      | <b>32.945.958.000</b>       | <b>43.927.944.000</b>  | <b>-</b>                   |
| BIDV - Trang Tien Branch                    | 43.927.944.000              | 32.945.958.000             | 32.945.958.000              | 43.927.944.000         |                            |
| <b>b) Long-term loans (Details by term)</b> | <b>167.015.490.000</b>      | <b>-</b>                   | <b>32.945.958.000</b>       | <b>199.961.448.000</b> | <b>-</b>                   |
| BIDV - Trang Tien Branch                    | 167.015.490.000             |                            | 32.945.958.000              | 199.961.448.000        |                            |
|                                             | <b>210.943.434.000</b>      | <b>32.945.958.000</b>      | <b>65.891.916.000</b>       | <b>243.889.392.000</b> | <b>-</b>                   |
| <b>c) Financial leasing debts</b>           | <b>30/06/2026</b>           |                            | <b>31/12/2025</b>           |                        |                            |
|                                             | <b>Total lease payments</b> | <b>Principal repayment</b> | <b>Total lease payments</b> | <b>Pay rent</b>        | <b>Principal repayment</b> |
| 1 year or less                              |                             |                            |                             |                        |                            |
| Over 1 year to 5 years                      |                             |                            |                             |                        |                            |
|                                             | <b>-</b>                    | <b>-</b>                   | <b>-</b>                    | <b>-</b>               | <b>-</b>                   |

On April 29, 2022, the Company signed a long-term loan contract No. 2904/2022/HDCV with Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh City Branch with a disbursement value of 93,716,610,000 vnd to finance the investment in purchasing the PVT ELENA ship with a loan interest rate of SOFR + margin of 5.7%. As of April 3, 2024, the Company restructured the loan from MSB Bank - Ho Chi Minh City Branch to BIDV Bank - Trang Tien Hanoi Branch with the outstanding principal balance of 72,890,694,000 vnd the fixed interest rate for the first year is 6.3%, the second year is 7% and the following years is the base interest rate + margin of 2.2%. The loan is secured at BIDV - Trang Tien Branch by the asset of PVT ELENA ship with the mortgage value assessed at 243,214,000,000 vnd

- As of June 26, 2025, the Company signed Long-term Loan Contract No. 01/2025/2531348/HBTD with BIDV – Trang Tien Branch, Hanoi, with a disbursed amount of 199,295,600,000 vnd to finance the investment in the vessel PVT FORTUNE. The loan carries a fixed interest rate of 6.1% for the first two years; from the third year onwards, the interest rate will be the base rate plus a margin of 2.0%. The loan is secured at BIDV – Trang Tien Branch by the mortgaged asset, which is the vessel PVT FORTUNE.

| <b>15 Payment to the seller</b>                                    | <b>30/09/2026</b>     | <b>31/12/2025</b>     |
|--------------------------------------------------------------------|-----------------------|-----------------------|
| <b>Short term</b>                                                  | <b>16.232.264.025</b> | <b>11.124.873.955</b> |
| Supplier details account for 10% of total accounts receivable.     |                       |                       |
| 1. KPI OceanConnect Pte Ltd (Supplier of marine fuel and supplies) | 2.067.469.996         | -                     |
| 2. Viet Phong Industrial Services Co., Ltd.                        | 1.673.114.859         |                       |
| <b>Long term</b>                                                   | <b>-</b>              | <b>-</b>              |
| <b>Cộng</b>                                                        | <b>16.232.264.025</b> | <b>11.124.873.955</b> |

16 Taxes and other payments to the state

| Taxes and other payments to the state | 31/12/2025           | Amount payable/receivable during the period | Amount actually paid/offset during the period | 30/09/2026           |
|---------------------------------------|----------------------|---------------------------------------------|-----------------------------------------------|----------------------|
| <b>a) Must be paid</b>                | <b>1.098.510.472</b> | <b>6.748.957.016</b>                        | <b>2.712.097.386</b>                          | <b>5.135.370.102</b> |
| Output VAT on domestic sales          | 147.044.208          | 1.151.371.126                               | 1.126.777.328                                 | 171.638.006          |
| VAT on imported goods                 |                      |                                             |                                               |                      |
| Special consumption tax               |                      |                                             |                                               |                      |
| Import and export tax                 |                      |                                             |                                               |                      |
| Corporate income tax                  | 813.862.275          | 4.981.970.810                               | 933.934.017                                   | 4.861.899.068        |
| Personal income tax                   | 137.603.989          | 615.615.080                                 | 651.386.041                                   | 101.833.028          |
| Tax paid by contractor                |                      |                                             |                                               |                      |
| Business license tax                  |                      |                                             |                                               |                      |
| Other taxes                           |                      |                                             |                                               |                      |
| <b>b) Receivables</b>                 | <b>2.510.662.566</b> | <b>119.989.470</b>                          | <b>-</b>                                      | <b>3.038.072.677</b> |
| Input VAT                             | 2.510.662.566        | 527.410.111                                 |                                               | 3.038.072.677        |
| Output VAT                            |                      | -                                           |                                               | -                    |
| Corporate income tax                  |                      |                                             |                                               |                      |

17 Cost to Pay

30/09/2026

31/12/2025

a) Short term

|                                           |               |               |
|-------------------------------------------|---------------|---------------|
| - Interest expense                        | 512.800.501   | 578.131.228   |
| - Provisional provisional cost of capital |               |               |
| - Other provisions                        | 4.531.492.139 | 6.012.013.312 |

Add

5.044.292.640 6.590.144.540

b) Long term

|                                           |  |  |
|-------------------------------------------|--|--|
| - Interest expense                        |  |  |
| - Provisional provisional cost of capital |  |  |
| - Other provisions                        |  |  |

Add

- -

18 Other payables

30/09/2026

31/12/2025

a) Short term

|                                       |             |             |
|---------------------------------------|-------------|-------------|
| - Surplus assets awaiting resolution  |             |             |
| - Union fees                          | 354.672.545 | 110.605.848 |
| - Social insurance                    |             |             |
| - Health insurance                    |             |             |
| - Unemployment insurance              | -           |             |
| - Must return equitization            | -           |             |
| - Accept short-term deposits and bets | 173.980.000 | 205.980.000 |
| - Other payables                      | 276.941.718 | 270.881.822 |

Add

805.594.263 861.710.920

|                                                                                     |                                   |                       |                       |
|-------------------------------------------------------------------------------------|-----------------------------------|-----------------------|-----------------------|
| <b>b) Long term</b>                                                                 |                                   |                       |                       |
| - Accept deposits and long-term bets                                                |                                   | 1.537.175.335         | 1.147.175.335         |
| - Other payables                                                                    |                                   |                       |                       |
|                                                                                     | <b>Add</b>                        | <u>1.537.175.335</u>  | <u>1.147.175.335</u>  |
| <b>19 Unearned Revenue</b>                                                          |                                   | <b>30/09/2026</b>     | <b>31/12/2025</b>     |
| <b>a) Short term</b>                                                                |                                   |                       |                       |
| - Revenue received in advance                                                       |                                   |                       |                       |
| - Other unrealized revenue                                                          |                                   | 54.000.000            | 0                     |
|                                                                                     | <b>Add</b>                        | <u>54.000.000</u>     | <u>-</u>              |
| <b>b) Long term</b>                                                                 |                                   |                       |                       |
| -                                                                                   |                                   |                       |                       |
| - The possibility of not being able to perform the contract with the customer       |                                   |                       |                       |
|                                                                                     | <b>Add</b>                        | <u>-</u>              | <u>-</u>              |
| <b>20 Provision for payables</b>                                                    |                                   | <b>30/09/2026</b>     | <b>31/12/2025</b>     |
| <b>a) Short term</b>                                                                |                                   |                       |                       |
| - Warranty costs                                                                    |                                   |                       |                       |
| - Periodic fixed asset repair costs                                                 |                                   | 10.914.000.000        | 12.915.394.161        |
| - Other payables                                                                    |                                   | -                     | -                     |
|                                                                                     | <b>Add</b>                        | <u>10.914.000.000</u> | <u>12.915.394.161</u> |
| <b>b) Long term</b>                                                                 |                                   |                       |                       |
| - Warranty costs                                                                    |                                   |                       |                       |
| - Periodic fixed asset repair costs                                                 |                                   |                       |                       |
| - Other payables                                                                    |                                   |                       |                       |
|                                                                                     | <b>Add</b>                        | <u>-</u>              | <u>-</u>              |
| <b>21 Deferred tax assets and deferred tax liabilities</b>                          |                                   | <b>30/09/2026</b>     | <b>31/12/2025</b>     |
| <b>a) Deferred income tax assets:</b>                                               |                                   |                       |                       |
| Corporate income tax rate used to determine the value of deferred income tax assets |                                   | 20%                   |                       |
| - Deferred income tax assets related to deductible temporary differences            |                                   |                       |                       |
| - Deferred income tax assets related to unused tax losses                           |                                   |                       |                       |
| - Deferred income tax assets related to unused tax incentives                       |                                   |                       |                       |
| - Amount offset against deferred income tax payable                                 |                                   |                       |                       |
|                                                                                     | <b>Deferred income tax assets</b> | <u>0</u>              | <u>-</u>              |
| <b>b) Deferred income tax payable:</b>                                              |                                   |                       |                       |
| - Corporate income tax rate used to determine deferred income tax payable           |                                   | 20%                   |                       |
| - Deferred income tax liabilities arising from taxable temporary differences        |                                   |                       |                       |
| - Amount offset against deferred income tax assets                                  |                                   |                       |                       |

## 22 Change in equity

| Equity                                            | Owner's equity         | Capital surplus      | Development investment fund | Undistributed net profit | ADD                    |
|---------------------------------------------------|------------------------|----------------------|-----------------------------|--------------------------|------------------------|
| <b>As of 01/01/2025</b>                           | <b>164.931.720.000</b> | <b>(190.241.874)</b> | <b>29.944.377.249</b>       | <b>24.475.173.709</b>    | <b>219.161.029.084</b> |
| - Capital increase during the period              |                        |                      |                             | -                        | -                      |
| - Interest during the period                      |                        |                      |                             | 18.241.724.548           | 18.241.724.548         |
| - Other increases                                 |                        |                      |                             |                          |                        |
| Development investment fund                       |                        |                      |                             | -                        | -                      |
| - Loss in period                                  |                        |                      |                             | -                        | -                      |
| - Extract from KT-PL fund                         |                        |                      |                             | (2.446.000.000)          | (2.446.000.000)        |
| - Extract from the Executive Board Bonus Fund     |                        |                      |                             | (1.223.000.000)          | (1.223.000.000)        |
| - Dividends                                       |                        |                      |                             |                          | -                      |
|                                                   |                        |                      |                             | 0                        |                        |
| <b>As of 31/12/2025</b>                           | <b>164.931.720.000</b> | <b>(190.241.874)</b> | <b>29.944.377.249</b>       | <b>39.047.898.257</b>    | <b>233.733.753.632</b> |
| <b>As of 01/01/2026</b>                           | <b>164.931.720.000</b> | <b>(190.241.874)</b> | <b>29.944.377.249</b>       | <b>39.047.898.257</b>    | <b>233.733.753.632</b> |
| - Capital increase during the period              |                        |                      |                             | -                        | -                      |
| - Interest during the period                      |                        |                      |                             | 19.650.556.928           | 19.650.556.928         |
| - Other increases                                 |                        |                      |                             |                          | -                      |
| Development investment fund                       |                        |                      | 37.000.000.000              | (37.000.000.000)         | -                      |
| - Decrease capital during the period              |                        |                      |                             | -                        | -                      |
| - Loss in period                                  |                        |                      |                             | -                        | -                      |
| - Extract from KT-PL fund                         |                        |                      |                             | (1.800.000.000)          | (1.800.000.000)        |
| - Extract from the Executive Board Bonus Fund     |                        |                      |                             |                          |                        |
| - Dividends                                       |                        |                      |                             |                          |                        |
| <b>As of 30/09/2026</b>                           | <b>164.931.720.000</b> | <b>(190.241.874)</b> | <b>66.944.377.249</b>       | <b>19.898.455.185</b>    | <b>251.584.310.560</b> |
| <b>b) Details of owner's capital contribution</b> |                        |                      |                             | <b>31/03/2026</b>        | <b>31/12/2025</b>      |
| Oil and Gas Transportation Corporation            |                        |                      |                             | 89.199.000.000           | 89.199.000.000         |
| Nguyen Hong Hiep                                  |                        |                      |                             | 34.431.800.000           | 34.431.800.000         |
| Asia Pacific Shipping Company Limited             |                        |                      |                             | 34.020.400.000           | 34.020.400.000         |
| Capital contributions of other shareholders       |                        |                      |                             | 7.280.520.000            | 7.280.520.000          |
|                                                   |                        |                      |                             | <b>164.931.720.000</b>   | <b>164.931.720.000</b> |

|                                                                                  |                   |                   |
|----------------------------------------------------------------------------------|-------------------|-------------------|
| <b>c) Capital transactions with owners and dividend and profit distribution</b>  |                   |                   |
| - Owner's equity                                                                 |                   |                   |
| + Beginning capital contribution                                                 | 164.931.720.000   | 164.931.720.000   |
| + Capital contribution increased during the period                               | -                 | -                 |
| + Capital contribution decreased during the period                               |                   |                   |
| + End of period capital contribution                                             | 164.931.720.000   | 164.931.720.000   |
| - Dividends, distributed profits                                                 |                   |                   |
| <b>d) Dividends</b>                                                              | <b>30/09/2026</b> | <b>31/12/2025</b> |
| - Dividends declared after the end of the accounting year                        |                   |                   |
| + Dividends declared on common stock:                                            |                   |                   |
| + Dividends declared on preferred stock:                                         |                   |                   |
| - Unrecorded cumulative preferred stock dividends:                               |                   |                   |
| <b>d) Stocks</b>                                                                 | <b>30/09/2026</b> | <b>31/12/2025</b> |
| - Number of shares registered for issuance                                       | 16.493.172        | 16.493.172        |
| - Number of shares sold to the public                                            | 16.493.172        | 16.493.172        |
| + Common stock                                                                   | 16.493.172        | 16.493.172        |
| + Preferred stock                                                                |                   |                   |
| Number of shares outstanding                                                     | 16.493.172        | 16.493.172        |
| + Common stock                                                                   | 16.493.172        | 16.493.172        |
| + Preferred stock                                                                |                   |                   |
| <i>Outstanding stock price: 10,000 VND/share</i>                                 |                   |                   |
| <b>e) Enterprise funds:</b>                                                      | <b>30/09/2026</b> | <b>31/12/2025</b> |
| Development investment fund                                                      | 66.944.377.249    | 29.944.377.249    |
| - Other equity funds                                                             | -                 | -                 |
| <b>23 Funding sources</b>                                                        |                   |                   |
| <b>24 Off-Balance Sheet Items</b>                                                | <b>30/09/2026</b> | <b>31/12/2025</b> |
| a) Outsourced assets                                                             |                   |                   |
| b) Assets held in custody                                                        |                   |                   |
| c) Foreign currencies:                                                           |                   |                   |
| - USD                                                                            | 501.570,41        | 180.200,02        |
| - EUR                                                                            | 200,32            | 200,32            |
| - JPY                                                                            |                   |                   |
| - SGD                                                                            |                   |                   |
| d) Bad debts handled:                                                            |                   |                   |
| <b>25 Other information is explained and explained by the enterprise itself.</b> |                   |                   |
| - ...                                                                            |                   |                   |

**VII, Additional information for items presented in the Income Statement**

|                                                                                     |                          |                          |
|-------------------------------------------------------------------------------------|--------------------------|--------------------------|
| <b>1 Total sales and service revenue</b>                                            | <b>Quarter 3 of 2026</b> | <b>Quarter 3 of 2025</b> |
| Sales revenue                                                                       | 193.891.921.484          | 105.228.824.972          |
| Service revenue                                                                     | 68.057.447.310           | 69.473.507.426           |
| <b>Add</b>                                                                          | <b>261.949.368.794</b>   | <b>174.702.332.398</b>   |
| <b>2 Revenue deductions</b>                                                         | <b>Quarter 3 of 2026</b> | <b>Quarter 3 of 2025</b> |
| - Trade discount                                                                    |                          |                          |
| - Discount on sales                                                                 |                          |                          |
| - Returned goods                                                                    |                          |                          |
| <b>Add</b>                                                                          | <b>-</b>                 | <b>-</b>                 |
| <b>3 Cost of goods sold</b>                                                         | <b>Quarter 3 of 2026</b> | <b>Quarter 3 of 2025</b> |
| Cost of goods sold                                                                  | 193.818.933.984          | 105.181.621.870          |
| Cost of services provided                                                           | 51.978.443.550           | 53.313.972.764           |
| <b>Add</b>                                                                          | <b>245.797.377.534</b>   | <b>158.495.594.634</b>   |
| <b>4 Financial revenue</b>                                                          | <b>Quarter 3 of 2026</b> | <b>Quarter 3 of 2025</b> |
| - Interest on deposits and loans                                                    | 1.086.755.126            | 739.546.913              |
| - Profit from sale of investments                                                   |                          |                          |
| - Dividends, profits shared                                                         |                          |                          |
| - Exchange rate difference profit                                                   | 83.253.969               | 852.430.833              |
| - Other financial revenue                                                           |                          |                          |
| <b>Add</b>                                                                          | <b>1.170.009.095</b>     | <b>1.591.977.746</b>     |
| <b>5 Financial costs</b>                                                            | <b>Quarter 3 of 2026</b> | <b>Quarter 3 of 2025</b> |
| - Loan interest                                                                     | 3.532.475.067            | 3.958.645.200            |
| - Losses from liquidation of financial investments                                  |                          |                          |
| - Exchange rate difference loss                                                     | 319.031.890              | 24.477.664               |
| - Provision for decline in value of trading securities and investment losses        |                          |                          |
| - Other financial costs                                                             | -                        | -                        |
| - Financial expense deductions                                                      |                          |                          |
| <b>Add</b>                                                                          | <b>3.851.506.957</b>     | <b>3.983.122.864</b>     |
| <b>6 Other income</b>                                                               | <b>Quarter 3 of 2026</b> | <b>Quarter 3 of 2025</b> |
| - Liquidation and sale of fixed assets                                              |                          |                          |
| - Fines collected                                                                   |                          |                          |
| - Other items                                                                       | 3.077.440.000            | 192.148.352              |
| <b>Add</b>                                                                          | <b>3.077.440.000</b>     | <b>192.148.352</b>       |
| <b>7 Other costs</b>                                                                | <b>Quarter 3 of 2026</b> | <b>Quarter 3 of 2025</b> |
| - Remaining value of fixed assets and costs of liquidation and sale of fixed assets |                          |                          |
| Penalties                                                                           |                          |                          |
| - Other costs                                                                       |                          | 430.556                  |
| <b>Add</b>                                                                          | <b>-</b>                 | <b>430.556</b>           |

**8 Production and business costs**

| <b>a) Production and business costs by factor</b>                                    | <b>Quarter 3 of 2026</b> | <b>Quarter 3 of 2025</b> |
|--------------------------------------------------------------------------------------|--------------------------|--------------------------|
| - Cost of purchasing goods                                                           | 193.818.933.984          | 105.181.621.871          |
| - Cost of raw materials                                                              | 4.549.242.579            | 2.190.628.762            |
| - Labor costs                                                                        | 17.819.359.699           | 13.465.144.195           |
| - Fixed asset depreciation costs                                                     | 11.879.192.322           | 11.763.759.542           |
| - Outsourcing service costs                                                          | 14.304.714.670           | 12.371.946.241           |
| - Other expenses in cash                                                             | 10.165.020.873           | 18.879.695.254           |
| <b>Add</b>                                                                           | <b>252.536.464.127</b>   | <b>163.852.795.865</b>   |
| <b>b) Amounts recorded to reduce selling expenses and business management ex</b>     | <b>Quarter 3 of 2026</b> | <b>Quarter 3 of 2025</b> |
| - Reversal of product and goods warranty provisions; restructuring, other provisions |                          |                          |
| - Other deductions                                                                   |                          |                          |

**9 Current corporate income tax expense**

|                                                         | <b>Quarter 3 of 2026</b> | <b>Quarter 3 of 2025</b> |
|---------------------------------------------------------|--------------------------|--------------------------|
| - Accounting profit before tax in the reporting period: | 9.808.846.805            | 8.650.109.212            |
| - Adjustment during the period:                         | 79.500.000               | 79.500.000               |
| + <i>Tax-free income</i>                                |                          |                          |
| + <i>Non-deductible expenses</i>                        | 79.500.000               | 79.500.000               |
| - Taxable income in the reporting period                | 9.888.346.805            | 8.729.609.212            |
| - Last year's loss carried forward (-)                  | -                        | -                        |
| - Tax rate in reporting period                          | 20%                      | 20%                      |
| - Total current corporate income tax expense            | <b>1.977.669.361</b>     | <b>1.745.921.842</b>     |

**10 Deferred corporate income tax expense**

|                                                                                                    | <b>Quarter 3 of 2026</b> | <b>Quarter 3 of 2025</b> |
|----------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| - Deferred corporate income tax expense arising from taxable temporary differences                 |                          |                          |
| - Deferred corporate income tax expense arising from taxable temporary differences                 |                          |                          |
| - Deferred corporate income tax income arising from deductible temporary differences (-)           |                          |                          |
| - Deferred corporate income tax income arising from unused tax losses and tax incentives;          |                          |                          |
| Deferred corporate income tax income arising from the reversal of deferred income tax liabilities; |                          |                          |
| - Total deferred corporate income tax expense                                                      |                          |                          |

**VIII, Additional information for items presented in the Cash Flow Statement**

Non-cash transactions that affect the statement of cash flows and amounts of cash held by the business but not used

- Purchase of assets by taking on directly related debts or through financial leasing transactions:
- Purchase and disposal of subsidiaries or other business units during the reporting period
- Present the value and reasons for large amounts of cash and cash equivalents held by the enterprise but not used due to legal restrictions or other constraints that the enterprise must fulfill.

## IX, Other information

### 1 Contingent Liabilities, Commitments and Other Financial Information:

#### a) Contingent liabilities and commitments:

Quarter 3 of 2026      Quarter 3 of 2025

- Minimum operating lease costs recorded in the income statement for the period:

#### b) Financial instruments:

##### b.1 Financial leverage ratio:

|                                         | 30/09/2026      | 30/09/2025      |
|-----------------------------------------|-----------------|-----------------|
| + Loans                                 | 210.943.434.000 | 243.889.392.000 |
| <i>Minus: Cash and cash equivalents</i> | 16.936.593.503  | 11.518.976.761  |
| + Net debt                              | 194.006.840.497 | 232.370.415.239 |
| + Equity                                | 251.584.310.560 | 233.733.753.632 |
| <b>Net Debt to Equity Ratio</b>         | <b>0,77</b>     | <b>0,99</b>     |

##### b.2 Liquidity risk management:

#### Financial assets

|                                           | 30/09/2026             | 30/09/2025             |
|-------------------------------------------|------------------------|------------------------|
| + Cash and cash equivalents               | 16.936.593.503         | 11.518.976.761         |
| + Trade receivables and other receivables | 47.476.710.448         | 45.003.140.328         |
| + Financial investment                    | 84.108.007.459         | 56.920.843.871         |
| <b>Total</b>                              | <b>148.521.311.410</b> | <b>113.442.960.960</b> |

#### Financial liabilities

|                                          | 30/09/2026              | 30/09/2025               |
|------------------------------------------|-------------------------|--------------------------|
| + Loans                                  | 210.943.434.000         | 211.086.321.955          |
| + Payables to sellers and other payables | 22.813.732.000          | 18.862.193.830           |
| + Costs payable                          | 5.044.292.640           | 6.590.144.540            |
| <b>Total</b>                             | <b>238.801.458.640</b>  | <b>236.538.660.325</b>   |
| <b>Net liquidity gap</b>                 | <b>(90.280.147.230)</b> | <b>(123.095.699.365)</b> |

##### b.3 Exchange rate risk management:

### 2 Events occurring after the balance sheet date:

### 3 Information about related parties:

#### Business and balance of the Company with member units:

| Quarter 3 of 2026                                              | Operating Revenue    | Trade receivables  | Other receivables | Trade Payables | Other payables     |
|----------------------------------------------------------------|----------------------|--------------------|-------------------|----------------|--------------------|
| - Oil and Gas Transport Corporation                            | 1.179.522.741        | 462.776.921        | 6.300.000         |                |                    |
| <i>CN TCT - Petroleum Service Company</i>                      |                      |                    |                   |                |                    |
| <i>CN TCT - Ship Management Company</i>                        | 487.509.253          | 182.782.189        |                   |                | 108.900.000        |
| - Pacific Petroleum Transportation Joint Stock Company         | 110.000.000          | 32.400.000         |                   |                |                    |
| - Phuong Nam Petroleum Transport Joint Stock Company           | 169.009.800          | 66.074.400         |                   |                |                    |
| International Gas Products Transportation Joint Stock Company  | 315.580.000          | 112.946.400        |                   |                | 118.000.000        |
| - Vung Tau Petroleum Transport Joint Stock Company             |                      | 7.776.000          |                   |                |                    |
| - Phuong Dong Viet Transport and Logistics Joint Stock Company | 206.206.000          | 106.699.680        |                   |                |                    |
| - Hanoi Petroleum Transport Joint Stock Company                | 73.322.727           | 9.234.000          |                   |                |                    |
| - Quang Ngai Petroleum Transport Joint Stock Company           | -                    |                    |                   |                |                    |
| -Nhat Viet Transport Joint Stock Company                       | -                    | -                  |                   |                | 100.000            |
|                                                                | <b>2.541.150.521</b> | <b>980.689.590</b> | <b>6.300.000</b>  | <b>-</b>       | <b>227.000.000</b> |

| Transactions and balances with Vietnam National Energy Group units:                                            |  | Quarter 3 of 2026               | Quarter 3 of 2025               |
|----------------------------------------------------------------------------------------------------------------|--|---------------------------------|---------------------------------|
| <i>Service and trade revenue</i>                                                                               |  | 7.536.059.577                   | 7.640.556.266                   |
| Corporate Agencies (CQTD)                                                                                      |  | 1.241.879.374                   | 2.084.884.149                   |
| Petroleum Exploration and Production Corporation (PVEP)                                                        |  | 19.440.000                      | 54.810.000                      |
| Petroleum Fertilizer and Chemicals Corporation - JSC (PVFCCo)                                                  |  | 177.498.585                     | 359.755.020                     |
| Vietnam Gas Corporation - JSC (PVGas)                                                                          |  | 5.167.107.661                   | 4.616.885.997                   |
| Vietnam Petroleum Technical Services Corporation (PTSC)                                                        |  | 75.274.915                      | 166.079.916                     |
| Petroleum Drilling and Drilling Services Corporation                                                           |  | 72.132.282                      | -                               |
| Ca Mau Petroleum Fertilizer Joint Stock Company (PVCFC)                                                        |  | 782.726.760                     | 239.739.804                     |
| Binh Son Petroleum Packaging and Trading Joint Stock Company                                                   |  |                                 | 118.401.380                     |
| - <i>Trade receivables</i>                                                                                     |  | 9.351.950.779                   | 10.948.310.183                  |
| Corporate Agencies (CQTD)                                                                                      |  | 1.032.289.064                   | 1.170.498.660                   |
| Petroleum Exploration and Production Corporation (PVEP)                                                        |  | 18.000.000                      | 56.580.000                      |
| Petroleum Fertilizer and Chemicals Corporation - JSC (PVFCCo)                                                  |  | 323.601.500                     | 440.106.500                     |
| Vietnam Gas Corporation - JSC (PVGas)                                                                          |  | 6.936.797.320                   | 8.404.797.365                   |
| Vietnam Petroleum Technical Services Corporation (PTSC)                                                        |  | 175.394.745                     | 199.740.450                     |
| Petroleum Drilling and Drilling Services Corporation                                                           |  | 66.789.150                      | -                               |
| Ca Mau Petroleum Fertilizer Joint Stock Company (PVCFC)                                                        |  | 799.079.000                     | 383.416.300                     |
| Binh Son Petroleum Packaging and Trading Joint Stock Company                                                   |  | -                               | 293.170.908                     |
| - <i>Other receivables</i>                                                                                     |  | -                               | 106.875.049                     |
| Vietnam Public Commercial Joint Stock Bank (PVcomBank)                                                         |  | -                               | 106.875.049                     |
| <b>4 Income received by the Supervisory Board, Board of Directors, and Management Board during the period:</b> |  | <b>Accumulated 9 month 2026</b> | <b>Accumulated 9 month 2025</b> |
|                                                                                                                |  | vnd                             | vnd                             |
| <b>Board of Directors</b>                                                                                      |  |                                 |                                 |
| Mr. Le Manh Tuan                                                                                               |  | 36.000.000                      | 36.000.000                      |
| Mr. Le Thanh Son                                                                                               |  | -                               | 27.000.000                      |
| Mr. Huynh Chi Thanh (Appointed on June 27, 2025)                                                               |  | 27.000.000                      | 9.000.000                       |
| Mr. Luu Manh Thang                                                                                             |  | 27.000.000                      | 27.000.000                      |
| Ms. Hoang Thi Tuyet Chinh (Appointed on June 27, 2025)                                                         |  | 27.000.000                      | 9.000.000                       |
| Mr. Pham Anh Hung                                                                                              |  | 45.000.000                      | 45.000.000                      |
| Mr. Do Duc Hung (Resigned on June 27, 2025)                                                                    |  | -                               | 18.000.000                      |
| Ms. Hoang Phuong Nga (Resigned on June 27, 2025)                                                               |  | -                               | 18.000.000                      |
|                                                                                                                |  | <b>162.000.000</b>              | <b>189.000.000</b>              |
| <b>Supervisory Board</b>                                                                                       |  |                                 |                                 |
| Mr. Le Thien Nhat                                                                                              |  | 18.000.000                      | 18.000.000                      |
| Mr. Do Nhu Tien                                                                                                |  | 13.500.000                      | 13.500.000                      |
| Ms. Dang Thi Dung (Appointed June 27, 2025)                                                                    |  | 13.500.000                      | 4.500.000                       |
| Ms. Le Hai Yen (Dismissed June 27, 2025)                                                                       |  | -                               | 9.000.000                       |
|                                                                                                                |  | <b>45.000.000</b>               | <b>45.000.000</b>               |
| <b>Board of Directors and Chief Accountant</b>                                                                 |  |                                 |                                 |
| Mr. Le Thanh Son                                                                                               |  | 442.794.328                     | 396.880.000                     |
| Mr. Bui Huu Co                                                                                                 |  | 336.014.152                     | 324.720.000                     |
| Mr. Vu Hoai Nam                                                                                                |  | 335.919.652                     | 324.720.000                     |
| Mr. Nguyen Dinh Chinh                                                                                          |  | 285.423.676                     | 261.099.428                     |
|                                                                                                                |  | <b>1.400.151.808</b>            | <b>1.307.419.428</b>            |

**Other income besides the salaries of the Board of Directors and Chief Accountant:**

|                            |                      |                      |
|----------------------------|----------------------|----------------------|
| Bonuses and other benefits | 1.635.415.595        | 2.047.320.400        |
|                            | <b>1.635.415.595</b> | <b>2.047.320.400</b> |

**5 Present assets, revenue, and business results by segment:**

*For management purposes, the Company's organizational structure is divided into four operating divisions: a) Transportation service business division; b) Floating warehouse service business division; c) Other service business division; and d) Commercial activities,*

**a) Assets by business sector**

| As of June 30, 2026          | Transportation services | Other services | Commerce        | Other | Total                  |
|------------------------------|-------------------------|----------------|-----------------|-------|------------------------|
| Departmental assets          | 522.174.186.634         |                |                 |       | 522.174.186.634        |
| Unallocated assets           |                         |                |                 | -     |                        |
| <b>Total assets</b>          |                         |                |                 |       | <b>522.174.186.634</b> |
| Departmental liabilities     | 270.589.876.074         |                |                 |       | 270.589.876.074        |
| Non-departmental liabilities |                         |                |                 |       |                        |
| <b>Total liabilities</b>     |                         |                |                 |       | <b>270.589.876.074</b> |
| Gross Revenue                | 67.937.447.310          | 120.000.000    | 193.891.921.484 |       | 261.949.368.794        |
| Revenue deductions           |                         |                |                 |       |                        |
| <b>Net revenue</b>           |                         |                |                 |       | <b>261.949.368.794</b> |

**b) Revenue by segment**

|                            | Quarter 3 of 2026      | Quarter 3 of 2025      |
|----------------------------|------------------------|------------------------|
| + Transportation services  | 67.937.447.310         | 69.473.507.426         |
| + OFS/FPSO service         |                        |                        |
| + Other services           | 120.000.000            |                        |
| + Other trade and services | 193.891.921.484        | 105.228.824.972        |
|                            | <b>261.949.368.794</b> | <b>174.702.332.398</b> |

**c) Cost of goods sold by division**

|                            | Quarter 3 of 2026      | Quarter 3 of 2025      |
|----------------------------|------------------------|------------------------|
| + Transportation services  | 51.978.443.550         | 53.313.972.764         |
| + OFS/FPSO service         |                        |                        |
| + Other services           |                        |                        |
| + Other trade and services | 193.818.933.984        | 105.181.621.870        |
|                            | <b>245.797.377.534</b> | <b>158.495.594.634</b> |

**d) Business results by division**

|                           | Quarter 3 of 2026     | Quarter 3 of 2025     |
|---------------------------|-----------------------|-----------------------|
| + Transportation services | 15.959.003.760        | 16.159.534.662        |
| + OFS/FPSO service        | -                     | -                     |
| + Other services          | 120.000.000           | -                     |
| + Commerce                | 72.987.500            | 47.203.102            |
|                           | <b>16.151.991.260</b> | <b>16.206.737.764</b> |

5 Comparison information

|                                     | Quarter 3 of 2026 | Quarter 3 of 2025 | Difference     |
|-------------------------------------|-------------------|-------------------|----------------|
| Net revenue from sales and services | 261.949.368.794   | 174.702.332.398   | 87.247.036.396 |
| Total accounting profit before tax  | 9.808.846.805     | 8.650.109.212     | 1.158.737.593  |

6 Information on ongoing operations

7 Other information

*Ha noi, Oct 15th, 2026*

Preparer

Chief Accountant

Director

(Signed)

(Signed)

(Signed)

Nguyen Thi Huyen

Nguyen Dinh Chinh

Le Thanh Son

