

Số: 58/PTSCDV-CBTT

No:...../PTSCDV-CBTT

V/v: công bố thông tin Báo cáo
tài chính Quý 4 năm 2024

*Disclose information of financial
statements for the 4 quarter of 2024.*

Hải Phòng, ngày 20 tháng 01 năm 2025
Hai Phong, date 20 month 01 year 2025

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

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ trưởng Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Cảng Dịch vụ Dầu khí Đình Vũ (Mã chứng khoán: **PSP**) thực hiện công bố thông tin Báo cáo tài chính (BCTC) quý 4 năm 2024 với Sở Giao dịch Chứng khoán Hà Nội như sau/*In accordance with provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Minister of Finance, guiding the disclosure of information on the securities market, Dinh Vu Petroleum Service Port Joint Stock Company (Stock Code: **PSP**) hereby discloses the 4 quarter of 2024 Financial Statements to the Hanoi Stock Exchange as follows:*

1. **BCTC quý 4 năm 2024** theo quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC gồm/*The 4 quarter of 2024 Financial Statements in accordance with provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC include:*

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

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

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



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

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

Có/Yes

Không/No

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

Có/Yes

Không/No

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

Có/Yes

Không/No

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

Có/Yes

Không/No

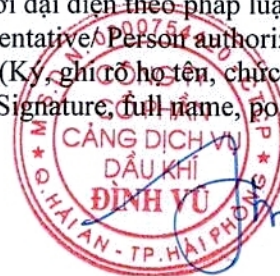
Nơi nhận/Recipients:

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

Đại diện tổ chức

Organization representative

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



KẾ TOÁN TRƯỞNG

Đặng Kiên Nghiệp

Số: 57/PTSCDV-TCKT
No: 57./PTSCDV-TCKT

Hải Phòng, ngày 20 tháng 01 năm 2025
Hai Phong, date 20 month 01 year 2025

V/v: giải trình giảm lợi nhuận sau thuế
trên báo cáo tài chính Quý 4 năm 2024
*Regarding the explanation of the decrease
in after-tax profit on the financial
statements for Quarter 4 of 2024.*

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

Căn cứ Điều 14 của Thông tư 96/2020/TT-BTC ngày 16/11/2020 của Bộ trưởng Bộ Tài chính về việc “ Hướng dẫn công bố thông tin trên thị trường chứng khoán”.

Based on Article 14 of Circular 96/2020/TT-BTC dated November 16, 2020, of the Minister of Finance on 'Guidelines for Information Disclosure on the Securities Market'.

Ngày 14/01/2025, Công ty Cổ phần Cảng Dịch vụ Dầu khí Đình Vũ đã phát hành Báo cáo tài chính Quý 4/2024. Theo đó, lợi nhuận sau thuế trên Báo cáo tài chính Quý 4/2024 đạt 2.415 triệu đồng, giảm 2.063 triệu đồng so với lợi nhuận sau thuế của Báo cáo tài chính Quý 4/2023, tương đương giảm 46,07%. Biến động này chủ yếu là do Doanh thu trong Quý 4/2024 của hoạt động khai thác hàng container tổng hợp và dịch vụ tổng hợp dầu khí-dịch vụ mới giảm so với Quý 4/2023.

On January 14, 2025, Dinh Vu Petroleum Services Port Joint Stock Company released its financial statements for Quarter 4/2024. Accordingly, the after-tax profit in the Quarter 4/2024 financial statements reached VND 2,415 million, a decrease of VND 2,063 million compared to the after-tax profit in the Quarter 4/2023 financial statements, equivalent to a 46.07% decrease. This fluctuation is primarily due to the revenue in Quarter 4/2024 from container handling activities and synthetic petroleum services-new services decrease compared to Quarter 4/2023 .



Trên đây là giải trình lý do lợi nhuận giảm trên 10% so với cùng kỳ năm trước của Công ty Cổ phần Cảng Dịch vụ Dầu khí Đình Vũ.

Above is the explanation for the reason of the profit decrease of more than 10% compared to the same period last year of Dinh Vu Petroleum Services Port Joint Stock Company."

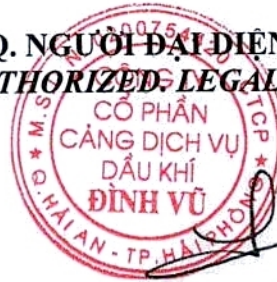
Trân trọng báo cáo!

Respectfully submitted!"

Nơi nhận/Recipients:

- Như trên/*As above;*
- HĐQT, BKS (đề b/c)/*BOD, Supervisory Board (for reporting);*
- BGD (đề b/c)/ *BOM (for reporting);*
- Website: www.ptscdinhvu.com.vn;
- Lưu/Archived: VT, TCKT-LQP.01/*Clerical, FAA-LQP.01*

TUQ. NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT
AUTHORIZED LEGAL REPRESENTATIVE



PHÓ GIÁM ĐỐC PHỤ TRÁCH

Nguyễn Chi Trung



BALANCE SHEET

As at 31 December 2024

ASSETS	Code	Note	Currency Unit: VND	
			Closing balance	Opening balance
A - CURRENT ASSETS (100=110+120+130+140+150)	100		74,822,261,356.00	88,131,524,722.00
I. Cash and cash equivalents	110	V.01	10,322,347,648.00	21,720,647,557.00
1. Cash	111		8,142,347,648.00	8,540,647,557.00
2. Cash equivalents	112		2,180,000,000.00	13,180,000,000.00
II. Short-term investments	120	V.02	21,000,000,000.00	14,000,000,000.00
1. Trading Securities	121		-	-
2. Allowances for decline in value of trading securities (*)	122		-	-
3. Investments held to maturity	123		21,000,000,000.00	14,000,000,000.00
III. Short-term receivables	130		34,679,136,547.00	42,506,444,886.00
1. Short-term trade accounts receivable	131	V.03	29,453,264,325.00	34,951,629,933.00
2. Short-term prepayments to suppliers	132		15,130,923.00	380,181,622.00
3. Short-term intra-company receivables	133		-	-
4. Receivables under schedule of construction contract	134		-	-
5. Short-term Loan Receivable	135		-	-
6. Other short-term receivables	136	V.04	10,668,583,315.00	12,131,308,510.00
7. Provision for doubtful debts - short term (*)	137		(5,457,842,016.00)	(4,956,675,179.00)
8. Shortage of assets awaiting resolution	139	V.05	-	-
IV. Inventories	140		2,599,408,431.00	3,107,972,292.00
1. Inventories	141	V.07	2,599,408,431.00	3,107,972,292.00
2. Allowances for decline in value of inventories (*)	149		-	-
V. Other current assets	150		6,221,368,730.00	6,796,459,987.00
1. Short-term prepaid expenses	151	V.13	5,165,344,770.00	5,345,553,274.00
2. Value added tax ("VAT") to be reclaimed	152		-	-
3. Tax and other receivables from the State	153	V.17	1,056,023,960.00	1,450,906,713.00
4. Government bonds purchased for resale	154		-	-
5. Others current assets	155	V.14	-	-
B - LONG-TERM ASSETS (200=210+220+240+250+260)	200		458,207,545,070.00	485,014,526,273.00
I- Long-term receivable	210		-	-
1. Long-term trade receivables	211	V.03	-	-
2. Long-term repayments to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Long-term loan receivables	215		-	-
6. Other long-term receivables	216	V.04	-	-
7. Provision for doubtful debts - long term (*)	219		-	-

BALANCE SHEET

As at 31 December 2024

ASSETS	Code	Note	Currency Unit: VND	
			Closing balance	Opening balance
II. Fixed assets	220		325,239,948,998.00	350,329,966,756.00
1. Tangible fixed assets	221	V.09	325,206,615,674.00	350,246,633,428.00
- Historical cost	222		691,782,920,432.00	687,043,144,927.00
- Accumulated depreciation (*)	223		(366,576,304,758.00)	(336,796,511,499.00)
2. Finance lease fixed assets	224	V.11	-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V.10	33,333,324.00	83,333,328.00
- Historical cost	228		1,397,000,000.00	1,397,000,000.00
- Accumulated depreciation (*)	229		(1,363,666,676.00)	(1,313,666,672.00)
III. Investment Properties	230	V.12	-	-
- Historical cost	231		-	-
- Accumulated depreciation (*)	232		-	-
IV. Long-term assets in progress	240	V.08	210,000,000.00	-
1. Long-term work in progress	241		-	-
2. Construction in progress	242		210,000,000.00	-
V. Long-term investments	250		14,200,847,229.00	14,846,230,055.00
1. Investments in subsidiaries	251		-	-
2. Investments in associates	252	V.02	28,125,000,000.00	28,125,000,000.00
3. Investments in equity of other entities	253		-	-
4. Provision for long-term investments (*)	254	V.02	(13,924,152,771.00)	(13,278,769,945.00)
5. Held-to-Maturity investments	255		-	-
VI. Other long-term assets	260		118,556,748,843.00	119,838,329,462.00
1. Long-term prepaid expenses	261	V.13	102,982,175,574.00	104,733,077,308.00
2. Deferred Income Tax assets	262		-	-
3. Long-term spare parts, supplies and equipment	263		15,574,573,269.00	15,105,252,154.00
4. Other long-term assets	268	V.14	-	-
TOTAL ASSETS (270 = 100 + 200)	270		533,029,806,426.00	573,146,050,995.00

BALANCE SHEET

As at 31 December 2024

RESOURCES	Code	Note	Currency Unit: VND	
			Closing balance	Opening balance
C- LIABILITIES (300 = 310 + 330)	300		74,480,484,983.00	112,422,995,458.00
I. Short-term liabilities	310		46,377,856,350.00	51,609,718,152.00
1. Short-term trade accounts payable	311	V.16	18,033,972,282.00	22,950,895,238.00
2. Short-term advances from customers	312		3,078,388,754.00	108,058,132.00
3. Tax and other payables to the State	313	V.17	1,081,936,724.00	1,191,734,911.00
4. Payable to employees	314		2,386,400,134.00	4,550,185,741.00
5. Short-term accrued expenses	315	V.18	1,175,902,725.00	2,167,793,830.00
6. Short-term intra-company payables	316		0.00	0.00
7. Payables under schedule of construction contract	317		0.00	0.00
8. Short-term unearned revenue	318	V.20	192,830,000.00	188,630,000.00
9. Other short-term payables	319	V.19	6,157,264,370.00	5,456,612,277.00
10. Short-term borrowings	320	V.15	13,310,648,673.00	14,954,040,000.00
11. Short-term provisions	321		0.00	0.00
12. Bonus and welfare funds	322		960,512,688.00	41,768,023.00
13. Price stabilisation fund	323		0.00	0.00
14. Government bonds purchased for resale	324		0.00	0.00
II. Long-term liabilities	330		28,102,628,633.00	60,813,277,306.00
1. Long-term payables to suppliers	331	V.16	0.00	0.00
2. Long-term advances from customers	332		0.00	0.00
3. Long-term payable expenses	333	V.18	0.00	0.00
4. Intra-company payables for operating capital received	334		0.00	0.00
5. Long-term intra-company payables	335		0.00	0.00
6. Long-term unearned revenue	336	V.20	0.00	0.00
7. Other long-term payables	337	V.19	0.00	0.00
8. Long-term borrowings	338	V.15	28,102,628,633.00	60,813,277,306.00
9. Convertible bonds	339		0.00	0.00
10. Preferred shares	340		0.00	0.00
11. Deferred income tax payables	341	V.24	0.00	0.00
12. Long-term provisions	342		0.00	0.00
13. Science and Technology Development Fund	343		0.00	0.00

BALANCE SHEET

As at 31 December 2024

RESOURCES	Code	Note	Currency Unit: VND	
			Closing balance	Opening balance
D - OWNERS' EQUITY (400 = 410 + 430)	400		458,549,321,443.00	460,723,055,537.00
I. Owners' equity	410	V.25	458,549,321,443.00	460,723,055,537.00
1. Contributed capital	411		400,000,000,000.00	400,000,000,000.00
- Ordinary shares with voting rights	411a		400,000,000,000.00	400,000,000,000.00
- Preferred Shares	411b		0.00	0.00
2. Capital surplus	412		0.00	0.00
3. Conversion options on convertible bonds	413		0.00	0.00
4. Other capital	414		0.00	0.00
5. Treasury shares (*)	415		0.00	0.00
6. Differences upon asset revaluation	416	V.26	0.00	0.00
7. Exchange rate differences	417	V.27	0.00	0.00
8. Investment and development funds	418		44,405,504,833.00	41,807,097,273.00
9. Enterprise reorganization assistance fund	419		0.00	0.00
10. Other equity funds	420		0.00	0.00
11. Undistributed earnings	421		14,143,816,610.00	18,915,958,264.00
- Undistributed post-tax profits of previous years	421a		5,719,143,144.00	10,254,599,732.00
- Post-tax profits of current year	421b		8,424,673,466.00	8,661,358,532.00
12. Capital expenditure funds	422		0.00	0.00
II. Funding sources and other funds	430		0.00	0.00
1. Funding sources	431	V.28	0.00	0.00
2. Funds used for fixed asset acquisition	432		0.00	0.00
TOTAL RESOURCES (440 = 300 + 400)	440		533,029,806,426.00	573,146,050,995.00

PREPARER

(Signature, full name)



Luong Quoc Phuong

CHIEF ACCOUNTANT

(Signature, full name)



Dang Kien Nghiep

Hải Phòng, date 14 month 01 year 2025

PP. DIRECTOR
 (Signature, full name, seal)



PHÓ GIÁM ĐỐC PHỤ TRÁCH
 Nguyễn Chí Trung

INCOME STATEMENT

Quarter IV Year 2024

Currency Unit: VND

Sequece number	ITEMS	CODE	NOTE	Quarter IV		Accu. from Beginning of Year	
				Current year	Previous Year	Current year	Previous Year
1	2	3	4	5	6	7	8
1.	Revenue from sales of goods and rendering of services	01	VI.01	58,279,270,450	68,168,572,358	240,464,603,252	242,922,816,026
2.	Revenue deductions	02	VI.02	0	1,008,586,420	2,138,491,100	5,088,227,958
	+Trade discount	03		0	1,008,586,420	2,138,491,100	5,088,227,958
3.	Net revenue from sales of goods and rendering of services (10=01-02)	10		58,279,270,450	67,159,985,938	238,326,112,152	237,834,588,068
4.	Cost of goods sold and services rendered	11	VI.03	42,443,423,844	48,068,790,455	177,501,205,646	176,725,765,125
5.	Gross profit from sales of goods and rendering of services (20=10-11)	20		15,835,846,606	19,091,195,483	60,824,906,506	61,108,822,943
6.	Financial income	21	VI.04	316,028,940	573,964,661	1,376,911,004	1,847,135,274
7.	Financial expenses	22	VI.05	942,742,505	1,859,412,912	6,155,267,293	8,970,716,510
	- Including: Interest expenses	23		848,043,009	2,090,526,735	5,445,827,942	8,950,275,093
8.	Profits of joint ventures and associates						
9.	Selling expenses	24	VI.08	7,622,257,249	7,355,712,679	31,732,059,009	25,562,985,848
10.	General and administration expenses	25	VI.08	4,385,019,858	5,001,508,821	17,434,670,676	18,290,533,898
11.	Net operating profit (30=20+(21-22)-(24+25))	30		3,201,855,934	5,448,525,732	6,879,820,532	10,131,721,961
12.	Other income	31	VI.06	207,700	181,866	4,229,431,675	647,341
13.	Other expenses	32	VI.07	140,331,815	264,668,336	582,384,030	392,601,293
14.	Net other expenses (40=31-32)	40		(140,124,115)	(264,486,470)	3,647,047,645	(391,953,952)
15.	Net accounting profit before tax (50=30+40)	50		3,061,731,819	5,184,039,262	10,526,868,177	9,739,768,009
16.	Current corporate income tax expense	51	VI.10	646,937,866	706,530,538	2,102,194,711	1,078,409,477
17.	Deferred corporate income tax expenses	52	VI.11				
18.	Profits after enterprise income tax (60=50-51-52)	60		2,414,793,953	4,477,508,724	8,424,673,466	8,661,358,532
19.	Basic earnings per share	70				147	152
20.	Diluted earnings per share	71					

PREPARED

(Signature, full name)



Luong Quoc Phuong

CHIEF ACCOUNTANT

(Signature, full name)



Dang Kien Nghiep



Hai Phong, date 14 month 01 year 2025

PP: DIRECTOR

(Signature, full name, seal)

PHÓ GIÁM ĐỐC PHỤ TRÁCH

Nguyễn Chi Trung

CASH FLOW STATEMENT
(Indirect Method)
 Quarter IV Year 2024

No	Chi tiêu	Code	Note	Item details	Đơn vị tính: đồng		
					Accu. from Beginning of Year	Current year	Prior year
1	2	3	4	5	6	7	
1-	CASH FLOWS FROM OPERATING ACTIVITIES						
1.	<i>Accounting profit before tax</i>	1			10,526,868,177.00	9,739,768,009.00	
2.	<i>Adjustments for</i>						
	- Depreciation of Fixed Asset and Investment Properties	2		Depreciation of tangible fixed assets	29,829,793,263.00	28,690,342,871.00	
				Depreciation of intangible assets	29,779,793,259.00	28,640,342,867.00	
					50,000,004.00	50,000,004.00	
	- Provisions/(reversals of provision)	3		Increase/decrease inventory price reduction reserve	1,146,549,663.00	902,057,690.00	
				Increase/decrease in short-term investment depreciation reserve			
				Increase/decrease in long-term investment depreciation reserve	645,382,826.00	(69,382,024.00)	
				Increase/decrease provision for short-term doubtful receivables	501,166,837.00	971,439,714.00	
				Increase/decrease in provision for long-term doubtful receivables			
	- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	4		Unrealized exchange rate differences recorded in pre-tax profit	5,673,680.00	(51,301,391.00)	
					5,673,680.00	(51,301,391.00)	
	- Gains (losses) on investing activities	5		Gain/loss from liquidation of assets	(1,134,952,668.00)	(1,114,708,085.00)	
				Loan interest, deposit interest			
				Dividends, profits shared	(1,134,952,668.00)	(1,114,708,085.00)	
	- Interest expense	6		Interest expense recorded in business results	5,445,827,942.00	8,950,275,093.00	
					5,445,827,942.00	8,950,275,093.00	
	- Other Adjustments	7					
3.	<i>Operating profit before changes in working capital</i>	8			45,819,760,057.00	47,116,434,187.00	
	- Increase (decrease) in receivables	9		Increase/decrease in customer receivables	7,209,564,727.00	(8,687,450,809.00)	
				Increase/decrease prepayment to seller	5,498,365,608.00	(8,425,386,073.00)	
				Increase/decrease in intra-group receivables	365,050,699.00	44,482,729,948.00	
				Increase/decrease in other receivables:			
				Increase/decrease in deductible VAT:	1,462,725,195.00	(1,296,763,525.00)	
				Exclusion of interest receivables on loans:			
				Exclusion of dividend and profit receivables	(143,766,468.00)	350,902,638.00	
				Exclusion of receivables from disposal of fixed assets:			
				Plus minus other adjustments	27,189,693.00	(44,016,753,306.00)	
					39,242,746.00	(640,376,854.00)	
	- Increase (decrease) in inventories	10		Increase/decrease in payables to suppliers	(5,309,729,651.00)	7,600,871,279.00	
	- Increase (decrease) in payables (exclusive of interest payables, enterprise income tax payables)	11		Increase/decrease in advances from customers	(4,916,922,956.00)	3,605,081,906.00	
				Increase/decrease in taxes and amounts payable to the state budget	2,970,330,622.00	(6,495,368.00)	
					(109,798,187.00)	1,191,734,911.00	
				Increase/decrease in payables to employees	(2,163,785,607.00)	1,713,363,867.00	

No	Chi tiêu	Code	Note	Item details	Accu. from Beginning of Year	
					Current year	Prior year
1	2	3	4	5	6	7
	- Increase (decrease) in prepaid expenses			Increase/decrease in accrued Expenses	(991,891,105.00)	910,468,524.00
	- Increase (decrease) in trading securities			Increase/decrease in internal payables	-	-
	- Interest paid			Increase/decrease in other payables	700,652,093.00	4,699,009.00
	- Enterprise income tax paid	12		Increase/decrease in provisions	59,592,672.00	(706,530,538.00)
	- Other receipts from operating activities	13		Exclusion of corporate income tax payable	70,720,402.00	(11,591,886.00)
		14		Exclusion of payables related to loan interest	-	-
				Exclusion of payables related to investment and financial activities	(717,862,000.00)	119,780,000.00
				Exclusion of dividends payable	(210,765,585.00)	780,360,854.00
				Other additions and subtractions	1,931,110,238.00	5,837,497,023.00
				Increase/decrease in short-term prepaid expenses	180,208,504.00	(1,300,887,835.00)
				Increase/decrease in long-term prepaid expenses	1,750,901,734.00	7,138,384,858.00
				Short-term loan interest paid	(5,516,548,344.00)	(8,938,683,207.00)
				Long-term loan interest paid	(5,516,548,344.00)	(8,938,683,207.00)
		15		Corporate income tax paid during the period	(2,161,787,383.00)	(243,151,878.00)
		16		Revenue from funding sources, career	2,036,865,840.00	1,318,100,000.00
				Receipts from external organizations for support and bonuses	-	-
				Receipts recorded as increases in funds provided by superiors or subordinates	-	-
				Interest on deposits of the Price Stabilization Fund	-	-
				Receipts from equitization of equitized enterprises	-	-
				Other Receipts	-	-
	- Other payments on operating activities	17		Direct expenditures from the reward and welfare fund, the science and technology	2,036,865,840.00	1,318,100,000.00
				Direct expenditures from career funding sources, projects	(3,457,458,840.00)	(3,302,798,000.00)
				Direct expenditures from the proceeds of equitization submitted to upper levels, Equitization expenses	(1,420,593,000.00)	(874,698,000.00)
				Support for employees according to policy and other expenses	-	-
		20		Expenditures for purchasing or constructing fixed assets	(2,036,865,840.00)	(2,428,100,000.00)
				Expenditures for investment activities and construction in progress	40,591,019,390.00	40,060,441,741.00
				Expenditures for real estate investment	(4,626,186,755.00)	(41,207,086,748.00)
		21		Receipts from recovery of other short-term investments	(2,450,000,000.00)	(2,505,795,140.00)
				Receipts from recovery of other long-term investments	(2,176,186,755.00)	(38,701,291,608.00)
		22		Receipts from loan interest	-	-
		23		Receipts from dividends and profit distribution	(7,000,000,000.00)	(14,000,000,000.00)
		24		Receipts from dividends and profit distribution	-	-
		25		Receipts from loan interest	-	-
		26		Receipts from dividends and profit distribution	1,278,719,136.00	896,888,576.00
		27		Receipts from dividends and profit distribution	1,278,719,136.00	896,888,576.00
		30		Receipts from dividends and profit distribution	(10,347,467,619.00)	(54,310,198,172.00)
		31				
	Net cash inflows from operating activities					
	II - CASH FLOWS FROM INVESTING ACTIVITIES					
	1. Purchase or construction of fixed assets and other long-term assets					
	2. Proceeds from disposals of fixed assets and other long-term assets					
	3. Loans and purchase of debt instruments from other entities					
	4. Collection of loans and repurchase of debt instruments of other entities					
	5. Equity investments in other entities					
	6. Proceeds from equity investment in other entities					
	7. Interest and dividend received					
	Net cash outflows from investing activities					
	III - CASH FLOWS FROM FINANCING ACTIVITIES					
	1. Proceeds from issuance of shares and receipt of contributed capital					

No	Chi tiêu	Code	Note	Item details	Accu. from Beginning of Year	
					Current year	Prior year
1	2	3	4	5	6	7
2.	Repayments of contributed capital and repurchase of stock issued	32				35,681,392,533.00
3.	Proceeds from borrowings	33				35,681,392,533.00
4.	Repayment of principal	34		Short-term loans received Long-term loans received	(34,354,040,000.00)	(22,298,995,000.00)
5.	Repayment of financial principal	35		Repayment of short-term loan principal	(7,282,138,000.00)	(119,780,000.00)
6.	Dividends or profits paid to owners	36		Repayment of long-term loan principal due	(41,636,178,000.00)	13,262,617,533.00
	Net cash inflows from financing activities	40		Repayment of long-term loan principal	(11,392,626,229.00)	(987,138,898.00)
	Net cash flows during the fiscal year (50 = 20+30+40)	50			21,720,647,557.00	22,700,589,374.00
	Cash and cash equivalents at the beginning of fiscal year	60			(5,673,680.00)	7,197,081.00
	Effect of foreign exchange differences	61		Unrealized exchange rate differences for cash and cash equivalents Unrealized exchange rate differences for short-term investments in securities	(5,673,680.00)	7,197,081.00
	Cash and cash equivalents at end of fiscal year (70 = 50+60+61)	70			10,322,347,648.00	21,720,647,557.00

PREPARED

(Signature, full name)

Luong Quoc Phuong

Luong Quoc Phuong

CHIEF ACCOUNTANT

(Signature, full name)

Dang Kien Nghiep

Dang Kien Nghiep

Office Phong, date 14 month 01 year 2025

PP DIRECTOR

(Signature, full name, seal)



PHÓ GIÁM ĐỐC PHỤ TRÁCH

Nguyễn Chi Trung

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NOTES TO THE FINANCIAL STATEMENTS

Quarter IV Year 2024

The Board of Directors of Dinh Vu Port Petroleum Services Joint Stock Company (hereinafter referred to as the "Company") hereby presents this financial statement explanatory note together with the Company's financial statements for the accounting period ended on December 31, 2024.

I- CHARACTERISTICS OF THE COMPANY'S OPERATIONS

1. Form of Capital Ownership

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

- Business Registration Code: 0200754420
- First Registration Date: August 10, 2007
- 7th Amendment Registration Date: July 30, 2024

As of December 31, 2024, the Company's charter capital is VND 400,000,000,000.

2. Business Sectors

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

3. Business Activities

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

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

4. Typical Production and Business Cycle

5. Characteristics of the Company's Operations

- The Company's headquarters is located at Dinh Vu Industrial Zone, Dong Hai 2 Ward, Hai An District, Hai Phong City, Vietnam.
- As of December 31, 2024, the Company has 223 employees (compared to 229 employees as of December 31, 2023).

6. Corporate Structure

7. Comparative Figures

- The figures in the Balance Sheet are derived from the audited financial statements for the fiscal year ended December 31, 2023. The comparative figures in the Statement of Profit or Loss and the Statement of Cash Flows are based on the financial data from the Statement of Profit or Loss and the Statement of Cash Flows for the Quarter IV of 2023.

II- ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

1. Accounting Period:

Starts from January 1, 2024, and ends on December 31, 2024.

2. Currency Used in Accounting:

Vietnamese Dong (VND).

III- ACCOUNTING STANDARDS AND REGULATIONS APPLIED

1. Accounting Regulations Applied:

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

2. Statement of Compliance with Accounting Standards and Regulations:

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

3. Accounting Methodology Applied:

The Fast Financial accounting software is applied.

IV- ACCOUNTING POLICIES APPLIED

1. Principles for Recognizing Cash and Cash Equivalents:

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

2. Principles for Accounting for Financial Investments:

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

3. Principles for Accounting Receivables

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

4. Principles for Inventory Recognition:

- Inventories are recorded at cost, net of provisions for obsolescence, damage, or devaluation. The cost of inventories includes direct material costs, direct labor costs, and applicable overhead costs to bring the inventories to their current location and condition. The cost of inventories is determined using the weighted average method. Net realizable value is calculated as the estimated selling price less the costs of completion, marketing, sales, and distribution.
- Provisions for inventory devaluation are established in accordance with current accounting regulations. Accordingly, the Company may recognize provisions for obsolete, damaged, or substandard inventories and in cases where the actual value of inventories exceeds their net realizable value at the end of the accounting period.
- Inventories are accounted for using the perpetual inventory method.

5. Principles of Recognizing and Depreciating Fixed Assets

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

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

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

6. Accounting Principles for Prepaid Expenses

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

7. Principles of Accounting for Payables

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

8. Recognition Principles for Borrowings and Financial Lease Liabilities

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

9. Recognition and Capitalization Principles for Borrowing Costs

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

All other borrowing costs should be recognized as expenses in the income statement when incurred.

10. Principles for recognizing accrued expenses

- Accrued Expenses are actual expenses that have not yet occurred but are estimated and accounted for in advance as part of production and business expenses during the accounting period. This is done to ensure that when the actual expenses arise, they do not cause a sudden impact on production and business costs in future periods. The recognition of accrued expenses must adhere to the principle of matching, ensuring that revenues and the related expenses are recognized in the same period.

11. Principles of recognizing equity capital.

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

12. Principles and Methods for Recognizing Revenue and Other Income



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

13. Principles for accounting cost of goods sold

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

14. Principles and Methods for Recognizing Financial Expenses:

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

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

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

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

- Corporate income tax reflects the total value of the current tax payable and deferred tax.
- Current tax payable calculated based on taxable income for the year. Taxable income differs from net profit presented in the income statement as it excludes taxable income or deductible expenses in other years (including tax loss carryforwards, if any) and excludes non-taxable or non-deductible items.
- According to current tax laws, the Company is entitled to CIT incentives, such as: A 10% CIT rate for 15 years from the first year the company generates revenue from tax-incentive activities, and a 20% rate in subsequent years. Exemption from CIT for 4 years and a 50% reduction in payable tax for the next 9 years starting from the first year the company has taxable income from the investment project. If there is no taxable income within the first 3 years from the year revenue is generated, the exemption/reduction period starts in the fourth year. Starting from 2024, the company will no longer receive a 50% tax reduction.

- Taxable income from expanded investment activities is subject to the normal CIT rate of 20%. The Company opts for CIT exemption for 4 years from the first year taxable income is generated and a 50% reduction in payable CIT for the next 9 years. This is the sixth year the Company applies the 20% CIT rate and the 50% reduction for taxable income from expanded investment activities.
- The determination of the Company's income tax is based on the current tax regulations. However, these regulations may change over time, and the final determination of corporate income tax depends on the results of inspections conducted by the competent tax authorities.
- Calculated based on temporary differences between the carrying value and taxable base of assets or liabilities reported on the financial statements. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized only when it is probable that sufficient future taxable profit will be available to utilize these temporary differences. Deferred CIT is determined using the tax rates expected to apply when assets are recovered or liabilities are settled.
- Deferred income tax is determined based on the tax rate expected to apply in the year when the assets are recovered or the liabilities are settled. Deferred income tax is recognized in the income statement, except for cases where the tax is related to items that are directly recorded in equity. In such cases, deferred income tax is also directly recorded in equity.
- The Company did not recognize corporate income tax for the period as it did not generate taxable income. Deferred tax assets related to carryforward tax losses and other temporary differences were not recognized due to uncertainty about their future utilization.

V- SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

DINH VU PETROLEUM SERVICES PORT JOINT STOCK COMPANY
NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ended December 31, 2024

Form B 09a – DN

Issued under Circular No.
 200/2014/TT-BTC dated 22 December
 2014 of the Ministry of Finance)

Currency Unit: VND

1. Cash and Cash Equivalents

Code	Bank name	Cash		Cash in transit		Cash at bank		Cash equivalents (Term deposits up to 03 months)		Term deposits under 1 year and over 3 months	
		Closing balance	VND	Closing balance	VND	Closing balance	VND	Closing balance	VND	Closing balance	VND
	Cash	315,891,930									
	Total Cash	315,891,930									
	Cash in Transit										
	Total Cash in Transit										
BANK01	Joint Stock Commercial Bank for Foreign Trade of Vietnam (VIETCOMBANK)					1,767,784,521				11,000,000,000	
BANK02	Bank for Investment and Development of Vietnam (BIDV)					7,116,234					
BANK03	Vietnam Joint Stock Commercial Bank for Industry and Trade					868,670,641		2,000,000,000		3,000,000,000	
BANK08	Ocean Commercial Joint Stock Bank (OCEANBANK)					28,424,097		180,000,000			
BANK10	Vietnam Public Joint Stock Commercial Bank (PVCOMBANK)					98,010,684					
BANK19	Vietnam Technological and Commercial Joint Stock Bank (TECHCOMBANK)					4,988,456,714				7,000,000,000	
BANK28	Asia Commercial Joint Stock Bank (ACB)					67,992,827					
BANK56	Petrolimex Joint Stock Commercial Bank (PGBANK)										
BANK99	Others										
	Total bank deposits					7,826,455,718		2,180,000,000		21,000,000,000	
	TOTAL	315,891,930				7,826,455,718		2,180,000,000		21,000,000,000	

2. Financial Investments

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

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

+ In terms of quantity

+ In terms of value

Investments held to maturity	End of quarter		Beginning of the year	
	Cost	Book value	Cost	Book value
- Short-term				
+ Short-term deposits. Of which:	21,000,000,000	21,000,000,000	14,000,000,000	14,000,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Anh Branch	11,000,000,000	11,000,000,000	11,000,000,000	11,000,000,000
Vietnam Joint Stock Commercial Bank For Industry And Trade - Bac Hai Phong Branch	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000
Vietnam Joint Stock Commercial Bank For Industry And Trade - Hai Phong Branch	7,000,000,000	7,000,000,000	0	0
+ Bonds				
+ Other investments				
- Long-term				
+ Short-term deposits.				
+ Bonds				
+ Other investments				

Investments in Joint Ventures and Associates	End of quarter			Beginning of the year		
	Cost	Provision	Fair Value	Cost	Provision	Fair Value
Investment in Duyen Hai Petroleum Investment and Construction Joint Stock Company	28,125,000,000	(13,924,152,771)	14,200,847,229	28,125,000,000	(13,278,769,945)	14,846,230,055

3. Receivables from customers

Short-term trade accounts receivable	End of quarter		Beginning of year	
	Value	Proportion	Value	Proportion
+ Receivables from customers are related parties				
Branch of Vietnam Gas Corporation - Joint Stock Company - Gas Products Trading Company	1,632,420,000	5.54%	1,919,342,758	5.49%
International Gas Products Shipping Joint Stock Company	2,068,379,117	7.02%	1,612,846,010	4.62%
Nhat Viet Transportation Corporation	170,344,086	0.58%	0	0.00%
PTSC Thanh Hoa Technical Services Company	53,174,556	0.18%	0	0.00%
Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	0	0.00%	0	0.00%
VSICO Shipping Joint Stock Company	11,808,582,912	40.09%	16,099,219,558	46.06%
Vsico Express Hai Phong Joint Stock Company	699,433,680	2.38%	263,247,252	0.75%
Vsico Express Tay Bac Joint Stock Company	186,364,800	0.63%	108,540,000	0.31%
ALBERTA Vietnam Company Limited	56,985,206	0.19%	91,522,224	0.26%
Hanoi Trading and Maritime Services Company Limited	581,547,600	1.97%	441,709,600	1.26%
Thien Son Trading and Investment Joint Stock Company-Hanoi Branch Office	293,317,200	1.00%	0	0.00%
+ Other receivables				
Petrovietnam Exploration Production Corporation-DA: Production Sharing Contract for Blocks 102/10 & 106/10	3,017,182,991	10.24%	3,017,182,991	8.63%
Petrovietnam Exploration Production Corporation (Block 103-107)	436,390,745	1.48%	436,390,745	1.25%
Bee Logistics Corporation Company Branch	0	0.00%	1,625,950,911	4.65%
Bee Logistics Corporation	1,048,633,610	3.56%	0	0.00%
Asia Pacific Logistics and Transportation Joint Stock Company	677,239,110	2.30%	610,536,226	1.75%
SITC CONTAINER LINES CO.LTD	0	0.00%	2,176,653,086	6.23%
Dong A Logistics Joint Stock Company	838,750,600	2.85%	791,484,400	2.27%
GreenPort Services One Member Co., Ltd.	0	0.00%	1,848,199,072	5.29%
Viet sea logistics and stevedoring joint stock company	2,633,091,840	8.94%	0	0.00%
Branch of Dolphin Sea Air Services Corporation Company in Hai Phong	448,866,344	1.52%	0	0.00%
Other customers	2,802,559,928	9.52%	3,908,805,100	11.18%
Total	29,453,264,325	100%	34,951,629,933	100%

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

4. Other Receivables

Other short-term receivables	End of quarter		Beginning of year	
	Value	Provision	Value	Provision
Receivables from privatization				
Receivables from dividends and profit sharing				
Receivables from employees				
Deposits and stakes	5,132,494,642		5,355,141,900	
Loans				
Amounts paid on behalf of others			232,335,188	
Other receivables	5,536,088,673	2,004,268,280	6,543,831,422	1,277,237,343
Total	10,668,583,315	2,004,268,280	12,131,308,510	1,277,237,343

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

5. Unresolved missing assets

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

6. Bad Debts

7. Inventories

Inventories	Ending Balance		Beginning Balance	
	Cost	Provision	Cost	Provision
Goods in Transit				
Raw materials, supplies	997,856,474		631,915,917	
Tools, instruments	1,601,551,957		2,476,056,375	
Finished products				
Merchandises				
Work-in-Progress				
+ Project/Item ...				
+ Project/Item ...				
+ Others				
Total	2,599,408,431	-	3,107,972,292	-

8. Long-term unfinished assets

Construction in progress	Ending Balance		Beginning Balance	
	Cost	Recoverable amount	Cost	Recoverable amount
+ Project/Item ...				
+ Project/Item ...				
+ Project/Item ...				
+ Project/Item ...				
+ Project/Item ...				
...				
Details of construction in progress by item	Ending Balance		Beginning Balance	
	Cost	Recoverable amount	Cost	Recoverable amount
Project: "Investment in constructing the lighting system for the expanded port area"	-			
Project: "Investment in expanding PTSC Dinh Vu Pier to accommodate 20,000 DWT"				
Project: "Conversion of two Liebherr 40-ton pedestal cranes"				
Project: "Construction of a 1250KVA transformer station"				
Project: "Investment in a 37m reach container crane"				
Project: "Upgrading the Fast Financial accounting software to Fast Business Online"	210,000,000			
+ Project/Item ...				
Total	210,000,000	-	-	-
Details of unfinished construction works based on changes during the period.				
Beginning balance	-	714,310,283		
Construction	-	-		
Equipment	-	-		
Other		714,310,283		
Increase during the period	2,499,775,505	86,052,205,928		
Construction	1,436,889,792			
Equipment	674,583,261	83,211,351,617		
Other	388,302,452	2,840,854,311		
Assets recognized as fixed assets	2,289,775,505	86,766,516,211		
Construction	1,436,889,792			
Equipment	674,583,261	83,211,351,617		
Other	178,302,452	3,555,164,594		
Temporarily recognized as fixed assets	-	-		
Construction				
Equipment				
Other				
Other decreases	-	-		
Construction				
Equipment				
Other				
Ending balance	210,000,000	-		
Construction	-	-		
Equipment	-	-		
Other	210,000,000	-		

9. Tangible fixed assets

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HISTORICAL COST	Buildings and structures	Machinery and equipment	Transport vehicles	Office equipment	Other Tangible Fixed Assets	Total
As at 1 January 2024	323,962,884,637	294,050,538,162	66,770,908,194	2,258,813,934	-	687,043,144,927
Increase during the year	1,561,810,835	3,177,964,670	-	-	-	4,739,775,505
New purchases in the year		2,450,000,000				2,450,000,000
Completed construction investment	1,561,810,835	727,964,670				2,289,775,505
Completed project settlement						
Internal transfer						
Reclassified from prepaid expenses						
Other increases (upgrades)						
Decrease during the year	-	-	-	-	-	-
Transfer to investment properties						
Liquidation, sale						
Completed project settlement						
Internal transfer						
Other decreases						
Balance as at end of period 31/12/2024	325,524,695,472	297,228,502,832	66,770,908,194	2,258,813,934	-	691,782,920,432
ACCUMULATED DEPRECIATION						
As at 1 January 2024	151,577,068,781	123,716,225,363	59,773,857,998	1,729,359,357	-	336,796,511,499
Increase during the year	11,641,630,708	15,159,519,853	2,904,547,894	74,094,804	-	29,779,793,259
Charge for the year	11,641,630,708	15,159,519,853	2,904,547,894	74,094,804		29,779,793,259
Internal transfer						
Reclassified from prepaid expenses						
Other increases (upgrades)						
Decrease during the year	-	-	-	-	-	-
Transfer to investment properties						
Liquidation, sale						
Internal transfer						
Other decreases						
Balance as at end of period 31/12/2024	163,218,699,489	138,875,745,216	62,678,405,892	1,803,454,161	-	366,576,304,758
REMAINING VALUE						
As at 1 January 2024	172,385,815,856	170,334,312,799	6,997,050,196	529,454,577	-	350,246,633,428
Balance as at end of period 31/12/2024	162,305,995,983	158,352,757,616	4,092,502,302	455,359,773	-	325,206,615,674

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	Buildings and structures	Machinery and equipment	Transport vehicles	Office equipment	Other Tangible Fixed Assets	Cộng
- Historical cost at the end of the year of tangible fixed assets used as collateral for loans:	315,524,981,579	287,980,541,243	53,220,779,417	-		656,726,302,239
- Remaining value at the end of the year of tangible fixed assets used as collateral for loans:	159,947,661,595	154,955,682,814	1,716,362,752	-		316,619,707,161
- Historical cost of fully depreciated tangible fixed assets still in use at year-end:	24,240,785,229	12,608,103,787	39,947,562,056	1,438,555,534		78,235,006,606
- Historical cost of fully depreciated tangible fixed assets awaiting liquidation at year-end:	-	933,758,269	-	133,229,400		1,066,987,669

Ghi chú:

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

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10. Intangible fixed assets

HISTORICAL COST	Land Use Rights	Issuance Rights	Copyrights, Patents	Computer software	Other intangible fixed assets	Total
As at 1 January 2024				1,397,000,000		1,397,000,000
Increase during the year						
New purchases in the year	-					
Completed construction investment						
Tăng do hợp nhất kinh doanh						
Other increases						
Decrease during the year						
Liquidation, sale						
Other decreases						
Balance as at end of period 31/12/2024				1,397,000,000		1,397,000,000
ACCUMULATED DEPRECIATION						
As at 1 January 2024				1,313,666,672		1,313,666,672
Increase during the year						
Charge for the year						
Other increases						
Decrease during the year						
Liquidation, sale						
Other decreases						
Balance as at end of period 31/12/2024				1,363,666,676		1,363,666,676
REMAINING VALUE						
As at 1 January 2024				83,333,328		83,333,328
Balance as at end of period 31/12/2024				33,333,324		33,333,324

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

Short-term prepaid expenses	Ending Balance	Beginning Balance
+ Tools and instrument used	4,466,468,426	4,376,255,464
+ Other short-term prepaid expenses	698,876,344	969,297,810
Total	5,165,344,770	5,345,553,274

Long-term prepaid expenses	Ending Balance	Beginning Balance
Classified by item (explanation)		
+ Value of the land use rights leased at Dinh Vu Industrial Park	83,847,680,723	87,616,115,807
+ Value of the land use rights for the 50x50 land	2,173,531,776	2,271,218,592
+ Value of the land use rights for the 12106 m2 land	8,900,646,714	9,300,675,786
+ Planetary Gearbox (lifting winch gearbox)		
+ Complete overhaul of the Liebherr crane No. 2		
+ Crane hook, crane motor module		
+ Others	8,060,316,361	5,545,067,123
Total	102,982,175,574	104,733,077,308
Classification by nature		
Prepaid expenses for operating lease of fixed assets (car rental)		
Loss in basic construction phase		
Repair and maintenance expenses awaiting allocation	3,712,896,891	2,775,762,460
Tools and equipment awaiting allocation	4,347,419,470	2,745,833,836
Business advantage		
Others	94,921,859,213	99,211,481,012
Total	102,982,175,574	104,733,077,308
Classification by remaining allocation time from the end of the year		
Less than 1 year	1,760,426,080	573,071,000
From 1-2 years	1,747,577,447	4,153,744,036
From 2-5 years	4,552,312,834	818,252,087
More than 5 years	94,921,859,213	99,188,010,185
Total	102,982,175,574	104,733,077,308

14. Other assets**15. Loans and finance leases**

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Bank	Loan principal outstanding at the beginning of the period	Loan principal withdrawn during the year	Long-term debt reclassified as Long-term debt due in the period	Loan principal outstanding at the end of the period	Long-term debt due at the beginning of the period	Long-term debt due that has been paid during the period	Long-term debt due at the end of the period	Interest payable at the beginning of the period	Interest accrued during the year	Interest paid during the year	Interest payable at the end of the period	Interest capitalized during the year (recorded in Account 241)	Classify the repayment terms of loan principal by time				
													Year 2	Year 3	Year 4	Year 5	After 5 years
Vietnam Joint Stock Commercial Bank For Industry And Trade - Bac Hai Phung Branch	17,145,218,673	0	17,145,218,673	0	6,214,040,000	17,083,610,000	6,270,648,673	51,518,365	1,745,817,806	1,788,076,227	9,259,944	0	0	0	0	0	0
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Anh Branch	43,668,058,633	0	15,565,430,000	28,102,628,633	8,740,000,000	17,265,430,000	7,040,000,000	72,366,196	3,700,010,136	3,728,472,117	43,904,215	0	7,040,000,000	7,040,000,000	7,040,000,000	6,982,628,633	0
Total	60,813,277,306	0	32,710,648,673	28,102,628,633	14,954,040,000	34,354,040,000	13,310,648,673	123,884,561	5,445,827,942	5,516,548,344	53,164,159	0	7,040,000,000	7,040,000,000	7,040,000,000	6,982,628,633	0

16. Accounts Payable

Short-term trade accounts payable	End of the term			Beginning of year		
	Value	Proportion	Able to pay amount	Value	Proportion	Able to pay amount
+ Payables to Suppliers are related parties						
Hai Phong PVOIL Petroleum Joint Stock Company	1,153,182,490	6.40%	1,153,182,490	879,581,090	3.83%	879,581,090
Petro Vietnam Securities Joint Stock Company	77,000,000	0.43%	77,000,000	77,000,000	0.34%	77,000,000
+ Other payables to Suppliers						
Lin Dan Trading, Technical Services, and Investment Co., Ltd.	60,048,000	0.33%	60,048,000	78,980,000	0.34%	78,980,000
Bee Logistics Corporation Branch	0	0.00%	-	4,405,602,075	19.20%	4,405,602,075
Bee Logistics Corporation	3,618,627,644	20.07%	3,618,627,644	0	0.00%	-
Tan Cang Northern Maritime	208,802,938	1.16%	208,802,938	2,922,756,733	12.74%	2,922,756,733
Duc Tho Trading Joint Stock Company	686,062,816	3.80%	686,062,816	646,999,882	2.82%	646,999,882
HP Trading Joint Stock Company	293,594,615	1.63%	293,594,615	1,753,968,390	7.64%	1,753,968,390
Song Dung Trading Co., Ltd.	2,081,796,871	11.54%	2,081,796,871	0	0.00%	-
Van Xuan Joint Stock Company	750,825,331	4.16%	750,825,331	722,070,651	3.15%	722,070,651
SHM Trade And Produce Co., Ltd	0	0.00%	-	278,748,000	1.22%	278,748,000
Nhan Bien Viet Nam Maritime Service Trading Joint Stock Company	297,782,199	1.65%	297,782,199	718,644,542	3.13%	718,644,542
Dinhvu Port Investment & Development Joint Stock Company	0	0.00%	-	1,759,323,780	7.67%	1,759,323,780
Other Customers	8,806,249,378	48.83%	8,806,249,378	8,707,220,095	37.94%	8,707,220,095
Total	18,033,972,282	100%	18,033,972,282	22,950,895,238	100%	22,950,895,238

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

Overdue Debt Outstanding	End of the term			Beginning of year		
	Value	Proportion	Able to pay amount	Value	Proportion	Able to pay amount
+ Overdue Debt from Related Parties						
Petroleum Securities Joint Stock Company	77,000,000	9.24%	77,000,000	77,000,000	9.50%	77,000,000
+ Overdue Debt to Other Suppliers						
Phuong Nam Trading and Construction Joint Stock Company	21,535,000	2.58%	21,535,000	21,535,000	2.66%	21,535,000
Phu Qui Manufacturing and Construction Co., Ltd.	21,436,569	2.57%	21,436,569	21,436,569	2.65%	21,436,569
Nhat Tin Maritime Services Co., Ltd.	0	0.00%	0	12,300,000	1.52%	12,300,000
Nguyen Hoang Phuc Trading and Services Co., Ltd.	302,563,000	36.30%	302,563,000	336,886,000	41.57%	336,886,000
Other Suppliers - Logistics Services	10,846,000	1.30%	10,846,000	8,470,000	1.05%	8,470,000
Other Suppliers - Construction Investment	167,456,510	20.09%	167,456,510	167,456,510	20.66%	167,456,510
Other Customers	232,713,400	27.92%	232,713,400	165,347,800	20.40%	165,347,800
Total	833,550,479	100%	833,550,479	810,431,879	100%	810,431,879

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17. Taxes and amounts payable to the State

Target	Opening balance			Quarter 1		Quarter 2		Quarter 3		Quarter 4		Lũy kế từ đầu năm		Closing balance		
	Amount still payable	Overpaid	Actual amount still payable	Payable	Paid	Payable	Paid	Payable	Paid	Payable	Paid	Payable	Paid	Amount still payable	Overpaid	Actual amount still payable
I- Taxes	1,191,734,911	1,450,906,713	(259,171,802)	2,527,528,948	2,150,763,771	1,556,303,104	2,067,228,829	2,572,065,596	1,296,000	2,305,299,826	4,456,824,308	8,961,197,474	8,676,112,968	1,081,936,724	1,056,023,960	25,912,764
1. Value-Added Tax (VAT) on domestic sales	483,204,373	-	483,204,373	1,669,681,023	1,437,640,626	1,395,998,226	1,249,646,121	1,884,231,880	-	1,505,896,881	3,818,726,778	6,453,808,010	6,566,013,525	434,998,838	-	434,998,838
2. Value-Added Tax (VAT) on imports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Special Consumption Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Export and import duties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Corporate income tax	706,530,538	-	706,530,538	820,211,315	709,773,145	66,908,801	816,968,708	568,136,729	-	646,937,866	635,045,530	2,102,194,711	2,161,787,383	646,937,866	-	646,937,866
6. Capital gains tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7. Personal income tax	-	1,450,906,713	(1,450,906,713)	34,636,610	350,000	95,396,077	614,000	119,696,987	1,296,000	152,465,079	3,052,000	400,194,753	5,312,000	-	1,056,023,960	(1,056,023,960)
8. Resource Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9. Real Estate Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10. Business License Tax	-	-	-	3,000,000	3,000,000	-	-	-	-	-	-	3,000,000	3,000,000	-	-	-
II. Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Subcontractor Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
+ Subcontractor Corporate Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
+ Subcontractor Value-Added Tax (VAT)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
+ Subcontractor Business License Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II - Other Payables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1. Additional charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2. Fees and charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Penalties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Other amounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,191,734,911	1,450,906,713	(259,171,802)	2,527,528,948	2,150,763,771	1,556,303,104	2,067,228,829	2,572,065,596	1,296,000	2,305,299,826	4,456,824,308	8,961,197,474	8,676,112,968	1,081,936,724	1,056,023,960	25,912,764

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18. Expenses payable

Short-term payable expenses	Ending Balance	Beginning Balance
Interest payable expenses	53,164,159	123,884,561
Accrued wages payable		
Accrued wages payable		
Accrued audit fees	140,000,000	130,000,000
Accrued service fees for goods,		
Accrued commission fees	455,717,500	392,408,500
Other payable expenses	527,021,066	1,521,500,769
Total	1,175,902,725	2,167,793,830

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

19. Other payable

Accounts payable and other short-term payables	Ending Balance	Beginning Balance
Excess assets awaiting resolution		
Trade union fund	101,944,593	102,882,430
Social insurance	1,264,800	
Health insurance	223,200	
Unemployment insurance	99,200	
Payables from equitization		
Short-term escrow and bet receivables	400,000,000	450,000,000
Other payable and receivable accounts	5,653,732,577	4,903,729,847
+ Dividends for the year 2015	822,995,000	840,795,000
+ Dividends for the year 2017	808,600,000	827,600,000
+ Dividends for the year 2018	868,700,000	894,900,000
+ Dividends for the year 2020	1,377,957,000	1,430,457,000
+ Dividends for the year 2023	400,442,000	
+ Dividends for the year 2023 - Proconco Cattle Food Production Joint Stock	432,920,000	-
+ Other short-term payables	942,118,577	909,977,847
Total	6,157,264,370	5,456,612,277

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

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

- =====
- 20. Unearned Revenue**
 - 21. Bonds Issued**
 - 22. Preferred Stock Classified as Liabilities**
 - 23. Provisions for Payables**
 - 24. Deferred Tax Assets and Deferred Tax Liabilities**

DINH VU PETRO

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25. Owner' equity

	Owner's Equity	share capital surplus	Other owners' equity	Exchange rate difference	Investment and development funds	Undistributed profit after tax	Total
Balance as of 01/01/2023	400,000,000,000	-	-	-	41,807,097,273	10,254,599,732	452,061,697,005
Increase during the period	-	-	-	-	-	8,661,358,532	8,661,358,532
Issuance of additional shares, capital contributions received							
Net Profit after tax						8,661,358,532	8,661,358,532
Deducted from profit						-	-
Adjustments and others						-	-
Decrease during the period	-	-	-	-	-	-	-
Decrease in charter capital during the period							
Dividend payment, profit distribution:							
Appropriation of funds in the capital table							
Appropriation of funds outside the capital table							
(Reward, Welfare)							
Adjustment due to fluctuations in minority interests during the period							
Adjustments and others							
Balance as of 31/12/2023	400,000,000,000	-	-	-	41,807,097,273	18,915,958,264	460,723,055,537
Balance as of 01/01/2024	400,000,000,000	-	-	-	41,807,097,273	18,915,958,264	460,723,055,537
Increase during the period	-	-	-	-	2,598,407,560	8,424,673,466	11,023,081,026
Issuance of shares to increase capital, receive additional capital							
Net Profit after tax						8,424,673,466	8,424,673,466
Allocated from profit							2,598,407,560
Adjustments and others							-
Decrease during the period	-	-	-	-	-	-	-
Decrease in charter capital during the period							
Dividend payment, profit distribution:							
Appropriation of funds in the capital table							
Appropriation of funds outside the capital table							
(Reward, Welfare)							
Adjustment due to fluctuations in minority interests during the period							
Adjustments and others							
Balance at the end of this period	400,000,000,000	-	-	-	44,405,504,833	14,143,816,610	458,549,321,443

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Details of owner's investment capital	Ending Balance	Beginning Balance
Capital contribution of PetroVietnam Technical Services Corporation	204,000,000,000	204,000,000,000
Capital contribution of Vietnam Container Shipping Joint Stock Company – Viconship Port Enterprise	-	88,202,000,000
Capital contribution of VSICO Shipping Joint Stock Company	88,402,000,000	-
Capital contribution of Vietnam - Proconco Cattle Food Production Joint Stock C	21,646,000,000	21,646,000,000
Capital contribution of Hai Minh Joint Stock Company	24,146,000,000	-
Capital contribution of other entities	61,806,000,000	86,152,000,000
Total	400,000,000,000	400,000,000,000

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

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

26. Asset revaluation difference**27. Exchange rate difference****28. Funding sources****29. Items off the Balance Sheet**

Item	Ending balance of this period	Beginning balance of this year
Leased assets: The total minimum rental payments in the future of operating lease contracts non-cancellable assets according to the terms:	0	0
- 01 year or less		
- Over 01 year to 05 years		
- Over 05 years		
Custodial Assets	0	0
Foreign currencies of all kinds:		
US Dollar (USD)	128,849.51	122,632.80
Euro (EUR)	0	0
Singapore Dollar (SGD)		
Japanese Yen (¥)		
Australian Dollar (AUD)		
British Pound (£)		
Canadian Dollar (CAD)		
Processed bad debts:	0	0

VI- ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

Currency Unit: VND

1. Total sales and service revenue (Code 01)

Total revenue from sales and rendering of services	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Revenue from sales	300,456,986	978,357,367	251,741,582	565,651,691
Revenue from rendering of services	57,978,813,464	239,486,245,885	67,916,830,776	242,357,164,335
Total	58,279,270,450	240,464,603,252	68,168,572,358	242,922,816,026

Revenue to related parties	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Greenport Services One Member Limited Liability Company	-	1,121,521,030	3,164,204,408	12,876,687,402
VIP Greenport Joint Stock Company	-	1,846,559,667	178,879,225	3,183,541,656
Green Logistic Centre One Member Limited Liability Company	-	5,520,000	9,510,000	37,218,000
Green Star Lines One Member Limited Company	-	4,670,000	4,920,000	26,360,000
Green Development and Investment Service Joint Stock Company	-	-	1,010,000	5,020,000
VSICO Shipping Joint Stock Company	19,878,578,636	22,779,174,386	-	-
Vsico Express Hai Phong Joint Stock Company	647,623,778	699,303,778	-	-
Vsico Express Tay Bac Joint Stock Company	584,300,000	635,370,000	-	-
ALBERTA Vietnam Company Limited	160,495,360	178,027,147	-	-
Hanoi Trading and Maritime Services Company Limited	1,701,937,852	1,864,647,778	-	-
Thien Son Trading and Investment Joint Stock Company-Hanoi Branch Office	428,688,000	473,328,000	-	-
Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	14,336,512	56,018,648	12,703,512	52,849,608
PTSC Thanh Hoa Technical Services Company	69,333,500	1,415,385,425	-	1,526,000
Branch of Vietnam Gas Corporation - Joint Stock Company - Gas Products Trading Company	5,089,827,790	20,343,048,191	5,438,968,370	21,980,458,130
International Gas Products Shipping Joint Stock Company	1,694,090,900	7,267,459,052	2,766,845,440	7,724,048,147
Nhat Viet Transportation Corporation	276,200,000	690,500,000	483,350,000	2,073,800,000
Total	30,545,412,328	59,380,533,102	12,060,390,955	47,961,508,943

2. Revenue deductions

Less revenue deductions	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Trade discounts	-	2,138,491,100	1,008,586,420	5,088,227,958
Total	-	2,138,491,100	1,008,586,420	5,088,227,958

3. Cost of goods sold (Code 11)

Cost of Goods Sold (Code 11)	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Cost of goods sold	290,690,080	955,710,780	255,516,302	551,649,855
Cost of services rendered	42,152,733,764	176,545,494,866	47,813,274,153	176,174,115,270
Total	42,443,423,844	177,501,205,646	48,068,790,455	176,725,765,125

4. Financial revenue (Code 21)

Financial income	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Interest income from deposits, loans	270,418,911	1,134,952,668	506,915,707	1,114,708,085
Interest from bond investments, promissory notes, treasury bills	-	-	-	-
Dividends, distributed profits	-	-	-	-
Foreign currency sale interest	43,888,655	147,116,515	24,147,890	147,840,544
Realized exchange rate difference interest	1,721,374	94,841,821	50,211,894	533,285,254
Unrealized exchange rate difference interest	-	-	(7,310,830)	51,301,391
Interest from deferred sales	-	-	-	-
Interest from capital usage received from the parent company	-	-	-	-
Other financial income	-	-	-	-
Total	316,028,940	1,376,911,004	573,964,661	1,847,135,274

5. Financial expenses (Code 22)

Financial expenses	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Interest expenses	848,043,009	5,445,827,942	2,090,526,735	8,950,275,093
Losses from liquidation of short-term and long-term investments				
Losses from foreign currency sales				18,634,761
Realized exchange rate losses	33,282,850	58,382,845	4,835,734	71,188,680
Unrealized exchange rate losses	5,673,680	5,673,680		
Provision for devaluation of short-term and long-term investments	55,742,966	645,382,826	(235,949,557)	(69,382,024)
Capital usage fee paid to the parent company				
Other financial expenses				
Total	942,742,505	6,155,267,293	1,859,412,912	8,970,716,510

6. Other income

Other income	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Income from liquidation, sale of fixed assets				
Proceeds from fines, compensation				
Other income items (details of large items)	207,700	4,229,431,675	181,866	647,341
+ Other (recovery of warranty guarantee for Tukan pedestal crane)		4,178,697,876		
+ Other (used steel wire rope for lifting equipment and others)	207,700	50,733,799	181,866	647,341
Total	207,700	4,229,431,675	181,866	647,341

7. Other expenses

Other expenses	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Fines, compensation			3,000,000	(52,333,418)
Fixed asset liquidation				
Other expenses (detailed large items)	140,331,815	582,384,030	261,668,336	444,934,711
+ Other event/support expenses	52,955,963	385,585,563	204,790,300	316,284,300
+ Others	87,375,852	196,798,467	56,878,036	128,650,411
Total	140,331,815	582,384,030	264,668,336	392,601,293

8. Selling expenses and General and administration expenses

Selling expenses	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Salaries of sales staff	873,744,590	3,517,732,452	1,074,612,581	3,639,797,798
Social insurance, health insurance, sales union fees	120,366,382	486,711,475	123,709,074	508,715,838
Cost of sales materials				
Cost of sales tools and supplies	57,466,387	202,941,807	59,336,113	212,231,080
Depreciation expenses for sales fixed assets	7,135,458	28,541,832		
Product warranty expenses				
Regular repair expenses for sales				
Transportation costs				
Advertising expenses		48,000,000	9,649,995	95,900,000
Brokerage commission costs	6,283,281,800	25,911,404,000	5,695,542,800	19,508,831,150
Others	280,262,632	1,536,727,443	392,862,116	1,597,509,982
Total	7,622,257,249	31,732,059,009	7,355,712,679	25,562,985,848

General and administration expenses	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Salaries of management staff	2,474,938,576	9,829,860,257	3,028,937,049	10,574,439,675
Social insurance, health insurance, trade union fees for management	359,072,088	1,389,957,809	349,988,430	1,441,990,486
Costs of office materials	15,392,500	65,169,000	16,337,000	56,483,500
Costs of tools and equipment	271,123,950	974,463,420	246,923,435	934,614,176
Depreciation expenses of managed fixed assets	61,522,017	246,088,068	68,657,475	274,629,900
Taxes and fees	-	4,360,000		3,000,000
Regular repair costs for management	15,565,046	99,489,347	34,654,859	77,910,596
Outsourced services expenses	662,676,165	2,677,019,952	706,609,124	2,761,642,911
Provisions	169,174,800	501,166,837	304,236,563	971,439,714
Upper-level management budget				
Khác	355,554,716	1,647,095,986	245,164,886	1,194,382,940
Total	4,385,019,858	17,434,670,676	5,001,508,821	18,290,533,898

9. Production and business costs by factor

Production and business costs by factor	This Quarter	Cumulative to the reporting period	This Quarter Last Year	Cumulative for the previous year
Raw material and equipment costs	2,506,466,571	10,958,317,536	3,426,558,640	11,703,905,756
Labor costs	10,873,662,239	44,968,903,994	13,941,195,470	46,703,715,254
Depreciation of Fixed Asset	7,434,445,944	29,829,793,263	7,332,926,792	28,690,342,871
Allocation costs for materials, equipment, and tools	2,820,674,846	10,450,112,455	2,481,968,238	9,407,764,536
Land rental costs	1,066,537,743	4,266,150,972	1,066,537,743	4,266,150,972
Outsourced service expenses	28,665,782,515	121,198,330,724	31,078,527,220	115,625,873,017
Other cash expenses	792,441,013	4,040,615,607	842,781,550	3,629,882,610
Total	54,160,010,871	225,712,224,551	60,170,495,653	220,027,635,016

10. Current corporate income tax expense

Current Corporate Income Tax Expenses	Quarter 4		Accu. from Beginning of Year	
	Current year	Previous Year	Current year	Previous Year
Corporate income tax expenses calculated on taxable income for the current year	646,937,866	706,530,538	2,102,194,711	1,076,920,833
Adjustments to corporate income tax expenses of previous years recognized in the current year's corporate income tax expenses	0	0	0	1,488,644
Total current corporate income tax expenses	646,937,866	706,530,538	2,102,194,711	1,078,409,477

11. Deferred corporate income tax expense

VII- OTHER INFORMATION

1. Information about related parties

Related parties	Relationship
PetroVietnam Technical Services Corporation	Parent Company
Vietnam Container Shipping Joint Stock Corporation	Shareholder (no longer a major shareholder from 13/09/2024)
Vietnamese - French Cattle Feed Joint Stock Company	Shareholder
VSICO Shipping Joint Stock Company	Shareholder (becomes a major shareholder from 17/09/2024)
Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	Member company of Vietnam Oil and Gas Group
Petroleum Securities Joint Stock Company	Member company of Vietnam Oil and Gas Group
Hai Phong Pvoil Petroleum Joint Stock Company	Member company of Vietnam Oil and Gas Group
Viet Nam Petrochemical And Fiber Joint Stock Company	Member company of Vietnam Oil and Gas Group
Nhat Viet Transportation Corporation	Member company of Vietnam Oil and Gas Group
International Gas Products Shipping Joint Stock Company	Member company of Vietnam Oil and Gas Group
Branch of Vietnam Gas Corporation - Joint Stock Company - Gas Products Trading Company	Member company of Vietnam Oil and Gas Group
Petroleum General Distribution Services Joint Stock Company	Member company of Vietnam Oil and Gas Group
Petroleum Technical Services Joint Stock Corporation Branch - PTSC Marine	Belonging to PetroVietnam Technical Services Corporation
Petroleum Technical Services Joint Stock Corporation Branch - PTSC Da Nang	Belonging to PetroVietnam Technical Services Corporation
Petroleum Technical Services Joint Stock Corporation Branch - PTSC Supply Base	Belonging to PetroVietnam Technical Services Corporation
PTSC Thanh Hoa Technical Services Company	Member company of PetroVietnam Technical Services Corporation
Petro Hotel Company Limited	Member company of PetroVietnam Technical Services Corporation
Green Port Services One Member Company Limited	Member of Vietnam Container Shipping Joint Stock Corporation
VIP Green Port Joint Stock Company	Member of Vietnam Container Shipping Joint Stock Corporation
Green Logistic Centre One Member Limited Liability Company	Member of Vietnam Container Shipping Joint Stock Corporation
Green Star Lines One Member Limited Company	Member of Vietnam Container Shipping Joint Stock Corporation
Green Development and Investment Service Joint Stock Company	Member of Vietnam Container Shipping Joint Stock Corporation
Vsico Express Hai Phong Joint Stock Company	Member of VSICO Shipping Joint Stock Company
Vsico Express Tay Bae Joint Stock Company	Member of VSICO Shipping Joint Stock Company
ALBERTA Vietnam Company Limited	Member of VSICO Shipping Joint Stock Company
Hanoi Trading and Maritime Services Company Limited	Member of VSICO Shipping Joint Stock Company
Thien Son Trading and Investment Joint Stock Company-Hanoi Branch Office	Member of VSICO Shipping Joint Stock Company
Duyen Hai Petroleum Construction and Installation Investment Joint Stock Company (PVC Duyen Hai)	The company contributes 20.57% of the charter capital of this company

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<i>Transactions with related parties</i>	<i>Accu. from Beginning of Year</i>	
	<i>Current year</i>	<i>Previous Year</i>
For rent space to place Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	56,018,648	52,849,608
Purchase goods and services of the Vietnam Oil and Gas Group	97,397,680	468,664,232
Purchase goods and services of the Vietnam Petroleum Technical Services Corporation	47,111,000	46,274,566
Sell goods and services of PTSC Thanh Hoa Technical Services Company	1,415,385,425	1,526,000
Purchases of goods and services from Petro Hotel Company Limited	5,513,889	1,414,089
Purchases of goods and services from PVC Duyen Hai	48,000,000	48,000,000
Sales of goods and services to VSICO Shipping Joint Stock Company	22,779,174,386	-
Purchases of goods and services from VSICO Shipping Joint Stock Company	6,729,292,500	-
Sales of goods and services to Vsico Express Hai Phong Joint Stock Company	699,303,778	-
Sales of goods and services to Vsico Express Tay Bac Joint Stock Company	635,370,000	-
Sales of goods and services to ALBERTA Vietnam Company Limited	178,027,147	-
Purchases of goods and services from ALBERTA Vietnam Company Limited	22,546,400	-
Sales of goods and services to Hanoi Trading and Maritime Services Company Limited	1,864,647,778	-
Sales to the Hanoi Branch of Thien Son Trading and Investment Joint Stock Company-Hanoi Branch Office	473,328,000	-
Sales of goods and services to Green Port Services One Member Company Limited	1,121,521,030	12,876,687,402
Purchases of goods and services from Green Port Services One Member Company Limited	461,862,400	2,684,632,600
Sales of goods and services to VIP Green Port Joint Stock Company	1,846,559,667	3,183,541,656
Purchases of goods and services from VIP Green Port Joint Stock Company	334,558,900	542,135,000
Sales of goods and services to Green Logistic Centre One Member Limited Liability Company	5,520,000	37,218,000
Purchases of goods and services from Green Logistic Centre One Member Limited Liability Company	4,356,666	10,120,000
Sales of goods and services to Green Star Lines One Member Limited Company	4,670,000	26,360,000
Purchases of goods and services from Green Star Lines One Member Limited Company	16,592,000	12,892,000
Sales of goods and services to Green Development and Investment Service Joint Stock Company	-	5,020,000
Purchases of goods and services from Green Development and Investment Service Joint Stock Company	78,359,997	97,825,741
Sales of goods and services to Nhat Viet Transportation Corporation	690,500,000	2,073,800,000
Sales of goods and services to International Gas Products Shipping Joint Stock Company	7,267,459,052	7,724,048,147
Sales of goods and services to the Branch of Vietnam Gas Corporation - Joint Stock Company - Gas Products Trading Company	20,343,048,191	21,980,458,130
Sales of goods and services to Vietnam Petrochemical and Fiber Joint Stock Company	-	16,910,000
Purchases of goods and services from Hai Phong Pvoil Petroleum Joint Stock Company	11,219,966,977	11,225,502,296

<i>Balance with related parties</i>	<i>Closing balance</i>	<i>Opening balance</i>
Deposits at Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	98,010,684	1,035,889,446
Receivables from Branch of Vietnam Gas Corporation - Joint Stock Company - Gas Products Trading Company	1,632,420,000	1,919,342,758
Receivables from International Gas Products Shipping Joint Stock Company	2,068,379,117	1,612,846,010
Receivables from Nhat Viet Transportation Corporation	170,344,086	-
Receivables from PTSC Thanh Hoa Technical Services Company	53,174,556	-
Receivables from Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	-	-
Receivables from VSICO Shipping Joint Stock Company	11,808,582,912	16,099,219,558
Receivables from VSICO Express Hai Phong Joint Stock Company	699,433,680	263,247,252
Receivables from VSICO Express Tay Bac Joint Stock Company	186,364,800	108,540,000
Receivables from ALBERTA Vietnam Company Limited	56,985,206	91,522,224
Receivables from Hanoi Trading and Maritime Services Company Limited	581,547,600	441,709,600
Receivables from the Thien Son Trading and Investment Joint Stock Company-Hanoi Branch Office	293,317,200	-
Other receivables from PVC Duyen Hai	4,488,960,667	4,488,960,667
Payables to Hai Phong Pvoil Petroleum Joint Stock Company	1,153,182,490	879,581,090
Payables to Petroleum Securities Joint Stock Company	77,000,000	77,000,000

DINH VU PETROLEUM SERVICES PORT JOINT STOCK COMPANY
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Expenses for key management personnel	Current year	Previous Year
Salaries and other aggregated benefits	4,372,181,026	4,106,011,531
+ Mr. Vu Huu An - Chairman of the Board of Directors (resigned 28/06/2024)	430,135,689	708,423,614
+ Mr. Nguyen Hai Bang - Chairman of the Board of Directors (appointed 28/06/2024)	863,618,653	740,157,513
+ Mr. Cap Trong Cuong (Board Member resigned 21/04/2023)	-	11,000,000
+ Mr. Bui Van Dai (Board Member - resigned 21/04/2023)	-	11,000,000
+ Mr. Nguyen Quang Thuong - Board Member	42,666,667	36,000,000
+ Mr. Phan Van Hung (Board Member - appointed 21/04/2023)	42,666,667	25,000,000
+ Mr. Ta Cong Thong (Board Member - appointed 21/04/2023)	42,666,667	25,000,000
+ Mr. Vu Ngoc Phach - Vice Director	661,361,541	560,114,689
+ Mr. Vu Van Hung - Vice Director	670,152,741	568,005,889
+ Mr. Nguyen Chi Trung - Vice Director in charge of operations (appointed 28/06/2024)	611,522,655	511,856,203
+ Mr. Dang Kien Nghiep - Chief Accountant	569,936,662	482,441,232
+ Mr. Le Thanh Tu - Cum Member of Supervisory Board (appointed 28/06/2024)	188,443,564	-
+ Mr. Nguyen Bao Thang - Cum Member of Supervisory Board (resigned 28/06/2024)	-	192,806,220
+ Ms. Dang Kieu Anh - Cum Member of Supervisory Board	249,009,520	234,206,171

2. Financial instruments

Financial leverage ratios	31/12/2024	31/12/2023
Loans	41,413,277,306	75,767,317,306
Cash and cash equivalents	10,322,347,648	21,720,647,557
Net debt	31,090,929,658	54,046,669,749
Equity	458,549,321,443	460,723,055,537
Net debt/Equity ratio	7%	12%

Financial assets	31/12/2024	31/12/2023
Cash and cash equivalents	10,322,347,648	21,720,647,557
Trade receivables	23,995,422,309	29,994,954,754
Other receivables	10,605,446,498	12,113,171,693
Internal receivables	0	0
Other long-term investments	14,200,847,229	14,846,230,055
Total	59,124,063,684	78,675,004,059

Financial liabilities	31/12/2024	31/12/2023
Short-term borrowings	0	0
Trade payables	18,033,972,282	22,950,895,238
Accrued expenses	1,175,902,725	2,167,793,830
Internal payables	0	0
Other payables	6,026,979,545	5,353,729,847
Long-term borrowings due	13,310,648,673	14,954,040,000
Long-term borrowings and debts	28,102,628,633	60,813,277,306
Other financial liabilities	0	0
Total	66,650,131,858	106,239,736,221

Preparer
 (Signature, full name)



Luong Quoc Phuong

Chief accountant
 (Signature, full name)



Dang Kien Nghiep

Hai Phong, date 14 month 01 year 2025
PP. Director
 (Signature, full name, seal)



PHÓ GIÁM ĐỐC PHỤ TRÁCH
 Nguyễn Chi Trung