



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

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

Số/No: 424/PTSCDV-CBTT  
V/v: Công bố thông tin Báo cáo  
tài chính bán niên soát xét năm 2025  
*Disclose information of the reviewed semi-  
annual financial statements for 2025.*

Hải Phòng, ngày 09 tháng 08 năm 2025  
*Hai Phong, date 09 month 08 year 2025*

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

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

Thực hiện quy định tại khoản 1, khoản 2 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Cảng Dịch vụ Dầu khí Đình Vũ (MCK: **PSP**) thực hiện công bố thông tin Báo cáo tài chính (BCTC) bán niên soát xét năm 2025 với Sở Giao dịch Chứng khoán Hà Nội như sau/*In compliance accordance with provisions of Clause 1, Clause 2, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Minister of Finance guiding the Information disclosure on securities markets, Dinh Vu Petroleum Service Port Joint Stock Company (Stock Code: PSP) discloses the reviewed semi-annual financial statements for 2025 to the Hanoi Stock Exchange as follows:*

1. **BCTC bán niên soát xét năm 2025** theo quy định tại Thông tư 96/2020/TT-BTC gồm/*The reviewed semi-annual financial statements for 2025, in accordance with Circular No. 96/2020/TT-BTC, include:*

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

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

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

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

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

☐ Có/Yes

☐ Không/No

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

☐ Có/Yes

☐ Không/No

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

☒ Có/Yes

☐ Không/No

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

☒ Có/Yes

☐ Không/No

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

☐ Có/Yes

☐ Không/No

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

☐ Có/Yes

☐ Không/No

iv) Lợi nhuận sau thuế trong kỳ báo cáo có bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/*Net profit for the reporting period is in a loss*

*position, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa:*

☐ Có/Yes

☐ Không/No

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

☐ Có/Yes

☐ Không/No

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 09/08/2025 tại đường dẫn: [www.ptscdinhvu.com.vn](http://www.ptscdinhvu.com.vn). *This information was published on the company's website on August 09, 2025 as in the link: [www.ptscdinhvu.com.vn](http://www.ptscdinhvu.com.vn)*

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

**Trân trọng!**

**Respectfully!**

**Nơi nhận/Recipients:**

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

**Đại diện tổ chức**

**Organization representative**

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



**Đặng Kiến Nghiệp**

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

- BCTC bán niên soát xét năm 2025;
- *Reviewed semi-annual financial statements for 2025.*
- Văn bản giải trình.
- *Documents for explanation.*



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

**REVIEWED INTERIM FINANCIAL  
STATEMENTS**

**For the 6-month period ended 30 June 2025**





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**DINH VU PETROLEUM SERVICES PORT JOINT STOCK COMPANY**

Dinh Vu Industrial Zone, Dong Hai Ward,  
Hai Phong City, Vietnam

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**STATEMENT OF THE BOARD OF MANAGEMENT**

The Board of Management of Dinh Vu Petroleum Services Port Joint Stock Company (the "Company") presents this report together with the Company's interim financial statements for the 6-month period ended 30 June 2025.

**THE BOARDS OF DIRECTORS AND MANAGEMENT**

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

**Board of Directors**

Mr. Nguyen Hai Bang	Chairman, Legal Representative
Mr. Nguyen Quang Thuong	Member
Mr. Le Trong Quan	Member
Mr. Tran Bui Quang Long	Member
Mr. Nguyen Chi Trung	Member

**Board of Management**

Mr. Nguyen Chi Trung	Deputy Director In-charge
Mr. Vu Ngoc Phach	Deputy Director
Mr. Vu Van Hung	Deputy Director

**Supervisory Board**

Ms. Ho Thi Kim Anh	Head of the Supervisory Board
Ms. Dang Kieu Anh	Member
Mr. Le Thanh Tu	Member

During the period, the Chairman has authorized the management of financial operations, including the signing of the Company's quarterly and annual financial statements, to the Deputy Director In-charge according to Power of Attorney No. 373/UQ-PTSCDV dated 10 July 2024.



**DINH VU PETROLEUM SERVICES PORT JOINT STOCK COMPANY**

Dinh Vu Industrial Zone, Dong Hai Ward,  
Hai Phong City, Vietnam

**STATEMENT OF THE BOARD OF MANAGEMENT (Continued)**

**THE BOARD OF MANAGEMENT' STATEMENT OF RESPONSIBILITY**

The Board of Management of the Company is responsible for preparing the interim financial statements, which give a true and fair view of the financial position of the Company as at 30 June 2025, and its financial performance and its cash flows for the 6-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting. In preparing these interim financial statements, the Board of Management is required to:

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

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

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

For and on behalf of the Board of Management,



**Nguyen Chi Trung**

**Deputy Director In-charge**

(According to Power of Attorney No. 373/UQ-PTSCDV  
dated 10 July 2024)

06 August 2025



No. 012 /VN1A-HN-BC

## REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

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

We have reviewed the accompanying interim financial statements of Dinh Vu Petroleum Services Port Joint Stock Company (the "Company"), prepared on 06 August 2025 as set out from page 05 to page 35, which comprise the interim balance sheet as at 30 June 2025, and the interim income statement and interim cash flow statement for the 6-month period then ended, and a summary of significant accounting policies and other explanatory information.

### ***Management's Responsibility for the interim financial statements***

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

### ***Auditors' Responsibility***

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

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

## REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS (Continued)

### **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the financial position of the Company as at 30 June 2025, and its financial performance and its cash flows for the 6-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting.

### **Other Matter**

The financial statements of the Company for the year ended 31 December 2024 were audited by another auditor who expressed an unmodified opinion on those statements on 20 February 2025.

The interim financial statements of the Company for the 6-month period ended 30 June 2024 were audited by another auditor who expressed an unmodified conclusion on those statements on 29 July 2024.



**Khúc Thị Lan Anh**

**Deputy General Director**

Audit Practising Registration Certificate

No. 0036-2023-001-1

**DELOITTE VIETNAM AUDIT COMPANY LIMITED**

06 August 2025

Hanoi, S.R. Vietnam



## INTERIM BALANCE SHEET

As at 30 June 2025

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance
<b>A. CURRENT ASSETS</b>	<b>100</b>		<b>95,378,167,111</b>	<b>74,822,261,356</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>4</b>	<b>17,615,445,864</b>	<b>10,322,347,648</b>
1. Cash	111		15,435,445,864	8,142,347,648
2. Cash equivalents	112		2,180,000,000	2,180,000,000
<b>II. Held-to-maturity investments</b>	<b>120</b>		<b>21,000,000,000</b>	<b>21,000,000,000</b>
1. Held-to-maturity investments	123	5	21,000,000,000	21,000,000,000
<b>III. Short-term receivables</b>	<b>130</b>		<b>48,077,767,930</b>	<b>34,679,136,547</b>
1. Short-term trade receivables	131	6	41,735,270,084	29,453,264,325
2. Short-term advances to suppliers	132		19,213,815	15,130,923
3. Other short-term receivables	136	7	11,813,470,152	10,668,583,315
4. Provision for short-term doubtful debts	137	8	(5,490,186,121)	(5,457,842,016)
<b>IV. Inventories</b>	<b>140</b>	<b>9</b>	<b>3,792,710,566</b>	<b>2,599,408,431</b>
1. Inventories	141		3,792,710,566	2,599,408,431
<b>V. Other short-term assets</b>	<b>150</b>		<b>4,892,242,751</b>	<b>6,221,368,730</b>
1. Short-term prepayments	151	10	4,108,665,599	5,165,344,770
2. Taxes and other receivables from the State budget	153	16	783,577,152	1,056,023,960
<b>B. NON-CURRENT ASSETS</b>	<b>200</b>		<b>449,955,129,784</b>	<b>458,207,545,070</b>
<b>I. Fixed assets</b>	<b>220</b>		<b>310,679,798,851</b>	<b>325,239,948,998</b>
1. Tangible fixed assets	221	11	310,671,465,529	325,206,615,674
- Cost	222		691,495,741,880	691,782,920,432
- Accumulated depreciation	223		(380,824,276,351)	(366,576,304,758)
2. Intangible assets	227	12	8,333,322	33,333,324
- Cost	228		1,397,000,000	1,397,000,000
- Accumulated amortisation	229		(1,388,666,678)	(1,363,666,676)
<b>II. Long-term assets in progress</b>	<b>240</b>		<b>7,985,925,926</b>	<b>210,000,000</b>
1. Construction in progress	242	13	7,985,925,926	210,000,000
<b>III. Long-term financial investments</b>	<b>250</b>		<b>13,280,751,860</b>	<b>14,200,847,229</b>
1. Investments in associates	252	14	28,125,000,000	28,125,000,000
2. Provision for impairment of long-term financial investments	254	14	(14,844,248,140)	(13,924,152,771)
<b>IV. Other long-term assets</b>	<b>260</b>		<b>118,008,653,147</b>	<b>118,556,748,843</b>
1. Long-term prepayments	261	10	103,035,835,821	102,982,175,574
2. Long-term reserved spare parts	263	9	14,972,817,326	15,574,573,269
<b>TOTAL ASSETS (270=100+200)</b>	<b>270</b>		<b>545,333,296,895</b>	<b>533,029,806,426</b>

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

## INTERIM BALANCE SHEET (Continued)

As at 30 June 2025

Unit: VND

RESOURCES	Codes	Notes	Closing balance	Opening balance
<b>C. LIABILITIES</b>	<b>300</b>		<b>82,968,073,411</b>	<b>74,553,236,694</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>58,385,444,778</b>	<b>46,450,608,061</b>
1. Short-term trade payables	311	15	25,914,857,459	17,282,507,503
2. Short-term advances from customers	312		263,231,949	3,078,388,754
3. Taxes and amounts payable to the State budget	313	16	3,509,802,934	1,066,005,416
4. Payables to employees	314		5,704,400,530	2,475,083,153
5. Short-term accrued expenses	315	17	4,654,632,615	1,871,703,446
6. Short-term unearned revenue	318		227,875,000	192,830,000
7. Other current payables	319	18	5,933,500,031	6,212,928,428
8. Short-term loans	320	19	10,203,628,673	13,310,648,673
9. Bonus and welfare funds	322	20	1,973,515,587	960,512,688
<b>II. Long-term liabilities</b>	<b>330</b>		<b>24,582,628,633</b>	<b>28,102,628,633</b>
1. Long-term loans	338	19	24,582,628,633	28,102,628,633
<b>D. EQUITY</b>	<b>400</b>		<b>462,365,223,484</b>	<b>458,476,569,732</b>
<b>I. Owners' equity</b>	<b>410</b>	<b>21</b>	<b>462,365,223,484</b>	<b>458,476,569,732</b>
1. Owners' contributed capital	411		400,000,000,000	400,000,000,000
- Ordinary shares carrying voting rights	411a		400,000,000,000	400,000,000,000
2. Investment and development fund	418		44,405,504,833	44,405,504,833
3. Retained earnings	421		17,959,718,651	14,071,064,899
- Retained earnings accumulated to the prior year end	421a		12,000,000,000	5,719,143,144
- Retained earnings of the current period/year	421b		5,959,718,651	8,351,921,755
<b>TOTAL RESOURCES</b>	<b>440</b>		<b>545,333,296,895</b>	<b>533,029,806,426</b>
<b>(440=300+400)</b>				

Luong Quoc Phuong  
Preparer

Dang Kien Nghiep  
Chief Accountant



Nguyen Chi Trung  
Deputy Director In-charge

06 August 2025

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



## INTERIM INCOME STATEMENT

For the 6-month period ended 30 June 2025

Unit: VND

ITEMS	Codes	Notes	Current period	Prior period
1. Gross revenue from goods sold and services rendered	01	23	130,771,178,294	120,018,118,265
2. Deductions	02	23	385,187,280	728,317,460
3. Net revenue from goods sold and services rendered (10=01-02)	10	23	130,385,991,014	119,289,800,805
4. Cost of sales	11	24	95,326,740,953	91,437,535,710
5. Gross profit from goods sold and services rendered (20=10-11)	20		35,059,250,061	27,852,265,095
6. Financial income	21	26	550,596,748	766,032,884
7. Financial expenses	22	27	2,408,319,424	3,236,909,187
- In which: Interest expense	23		1,480,323,074	3,282,240,352
8. Selling expenses	25	28	16,362,873,253	15,812,953,376
9. General and administration expenses	26	28	9,593,975,874	9,016,770,044
10. Operating profit (30=20+(21-22)-(25+26))	30		7,244,678,258	551,665,372
11. Other income	31		248,066,473	4,229,212,590
12. Other expenses	32		180,816,741	292,886,067
13. Profit from other activities (40=31-32)	40		67,249,732	3,936,326,523
14. Accounting profit before tax (50=30+40)	50		7,311,927,990	4,487,991,895
15. Current corporate income tax expense	51	29	1,352,209,339	887,120,116
16. Net profit after corporate income tax (60=50-51)	60		5,959,718,651	3,600,871,779
17. Basic earnings per share	70	30	127	68



Luong Quoc Phuong  
Preparer



Dang Kien Nghiep  
Chief Accountant



Nguyen Chi Trung  
Deputy Director In-charge

06 August 2025

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

## INTERIM CASH FLOW STATEMENT

For the 6-month period ended 30 June 2025

Unit: VND

ITEMS	Codes	Current period	Prior period
<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>			
1. Profit before tax	01	7,311,927,990	4,487,991,895
2. Adjustments for:			
Depreciation and amortisation of fixed assets	02	14,560,150,147	14,912,455,025
Provisions	03	952,439,474	175,106,517
Foreign exchange loss arising from translating foreign currency monetary items	04	(9,406,224)	-
Gain from investing activities	05	(579,318,188)	(606,927,059)
Interest expense	06	1,480,323,074	3,282,240,352
3. Operating profit before movements in working capital	08	23,716,116,273	22,250,866,730
(Increase)/Decrease in receivables	09	(13,260,289,753)	2,619,948,919
(Increases) in inventories	10	(591,546,192)	(3,615,540,942)
Increase/(Decrease) in payables (excluding accrued loan interest and corporate income tax payable)	11	7,613,509,200	(3,333,076,424)
Decreases in prepaid expenses	12	1,003,018,924	3,700,686,175
Interest paid	14	(1,496,560,670)	(3,318,873,003)
Corporate income tax paid	15	(646,937,866)	(1,526,741,853)
Other cash inflows	16	2,111,000,000	1,389,865,840
Other cash outflows	17	(3,169,062,000)	(1,548,160,840)
Net cash generated by operating activities	20	15,279,247,916	16,618,974,602
<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>			
1. Acquisition and construction of fixed assets and other long-term assets	21	(1,555,185,185)	(3,936,762,037)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	92,558,923	-
3. Cash outflow for lending, buying debt instruments of other entities	23	-	(10,000,000,000)
4. Interest earned, dividends and profits received	27	591,702,882	783,497,420
Net cash used in investing activities	30	(870,923,380)	(13,153,264,617)

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



## INTERIM CASH FLOW STATEMENT (Continued)

For the 6-month period ended 30 June 2025

Unit: VND

ITEMS	Codes	Current period	Prior period
<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>			
1. Repayment of borrowings	34	(6,627,020,000)	(7,477,020,000)
2. Dividends and profits paid	36	(494,430,000)	(32,480,000)
<b>Net cash used in financing activities</b>	<b>40</b>	<b>(7,121,450,000)</b>	<b>(7,509,500,000)</b>
<b>Net increase/(decrease) in cash</b> <b>(50=20+30+40)</b>	<b>50</b>	<b>7,286,874,536</b>	<b>(4,043,790,015)</b>
<b>Cash and cash equivalents at the</b> <b>beginning of the period</b>	<b>60</b>	<b>10,322,347,648</b>	<b>21,720,647,557</b>
Effects of changes in foreign exchange rates	61	6,223,680	-
<b>Cash and cash equivalents at the end of</b> <b>the period (70=50+60+61)</b>	<b>70</b>	<b>17,615,445,864</b>	<b>17,676,857,542</b>



Luong Quoc Phuong  
Preparer



Dang Kien Nghiep  
Chief Accountant



Nguyen Chi Trung  
Deputy Director In-charge

06 August 2025

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

**NOTES TO THE INTERIM FINANCIAL STATEMENTS**

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

**1. GENERAL INFORMATION****Structure of ownership**

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

- Business Registration Certificate No. 0203003372, initially issued by the Department of Planning and Investment of Hai Phong City (currently known as the Department of Finance of Hai Phong City) dated 10 August 2007, with the second amendment dated 27 November 2009; and
- Enterprise Registration Certificate No. 0200754420, initially issued by the Department of Planning and Investment of Hai Phong City (currently known as the Department of Finance of Hai Phong City) dated 10 August 2007, with the latest (7<sup>th</sup>) amendment dated 30 July 2024.

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

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

The number of employees as at 30 June 2025 was 222 (31 December 2024: 223).

**Operating industry and principal activities**

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

The Company's principal activities include:

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

**Normal production and business cycle**

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



### The Company's structure

Details of the Company's subsidiaries/associates as at 30 June 2025 are as follows:

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

### Disclosure of information comparability in the interim financial statements

Comparative figures in the interim balance sheet and the corresponding notes are the figures of the audited financial statements for the year ended 31 December 2024.

Comparative figures in the interim income statement, the interim cash flow statement and the corresponding notes are the figures of the reviewed interim financial statements for the 6-month period ended 30 June 2024.

## 2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

### Accounting convention

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

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

### Accounting period

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

The interim financial statements were prepared for the 6-month period ended 30 June 2025.

## 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

### Estimates

The preparation of interim financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the

interim financial statements and the reported amounts of revenues and expenses during the financial year (reporting period). Although these accounting estimates are based on the management's best knowledge, actual results may differ from those estimates.

#### **Cash and cash equivalents**

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

#### **Financial investments**

##### ***Held-to-maturity investments***

Held-to-maturity investments comprise investments that the Company has the positive intent or ability to hold to maturity, including term deposits.

Post-acquisition interest income from held-to-maturity investments is recognised in the interim income statement on accrual basis.

##### ***Investments in associates***

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

Interests in associates are initially recognised at cost. The Company's share of the net profit of the investee after acquisition is recognised in the interim income statement. Other distributions received other than such profit share are deducted from the cost of the investments as recoverable amounts.

Investments in associates are carried in the interim balance sheet at cost less provision for impairment of such investments (if any). Provisions for impairment of these investments are made when there is reliable evidence for declining in value of these investments at the interim balance sheet date.

#### **Receivables**

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

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



### **Inventories**

Inventories are stated at the lower of cost and net realisable value. Cost comprises cost of purchases and other directly attributable expenses. The Company applies perpetual method to account for inventories. Cost is calculated using the weighted average method. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The evaluation of necessary provision for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the interim balance sheet date.

### **Long-term reserved spare parts**

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

### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use.

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

	<b>Useful lives</b>
	<b>(Years)</b>
Buildings and structures	05 - 30
Machinery and equipment	06 - 20
Motor vehicles	06 - 10
Office equipment	03 - 10

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

### **Intangible fixed assets and amortisation**

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



## Leasing

### The Company as lessee

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

## Construction in progress

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

## Prepayments

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

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

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

## Payable provisions

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

## Unearned Revenue

Unearned revenue is the amounts received in advance relating to results of operations of for multiple accounting periods for services or products that have been yet provided or delivered. The Company recognizes unearned revenue in proportion to its obligations that the Company will have to perform in the future. When the revenue recognition conditions are satisfied, unearned revenue will be recognized in the interim income statement for the period corresponding to the portion that meets the revenue recognition conditions.

### Revenue recognition

#### Revenue from sales of goods

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

- (a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) the Company retains neither continuing managerial involvement to the degree usually associated with; ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;
- (d) it is probable that the economic benefits associated with the transaction will flow to the Company; and
- (e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

#### Revenue from services rendered

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

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

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

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

### Sales deductions

Sales deductions include trade discounts.

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

### Foreign currencies

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the interim balance



sheet date are retranslated at the exchange rates of commercial bank where the Company usually transacts on the same date. Exchange differences arising from the translation of these accounts are recognised in the interim income statement.

#### **Borrowing costs**

Borrowing costs are recognised in the interim income statement in the year when incurred unless they are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing costs". Accordingly, borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the cost of those assets. For specific borrowings for the purpose of construction of fixed assets and investment properties, borrowing costs are capitalised even when the construction period is under 12 months.

#### **Taxation**

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

The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the interim income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the interim financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

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

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

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



4. CASH AND CASH EQUIVALENTS

	Closing balance	Opening balance
	VND	VND
Cash on hand	24,608,293	315,891,930
Bank demand deposits	15,410,837,571	7,826,455,718
Cash equivalents (i)	2,180,000,000	2,180,000,000
	<b>17,615,445,864</b>	<b>10,322,347,648</b>

- (i) As at 30 June 2025, cash equivalents represent bank deposits at commercial banks with original terms of not exceeding three months and interest rates of 1.9% per annum (as at 31 December 2024: 1.9% per annum).

As at 30 June 2025 and 31 December 2024, the Company's cash equivalents included a VND 180,000,000 deposit with a 3-month term and an interest rate of 1.9% per annum at Modern Bank of Vietnam Limited ("MBV") – formerly known as The Ocean Commercial One Member Limited Liability Bank. The deposit is currently under suspension of principal repayment as the repayment is subject to MBV's restructuring plan. Since 18 December 2024, MBV has become a subsidiary of Military Commercial Joint Stock Bank. Accordingly, the Company assesses that the repayment of the above outstanding deposit is likely to proceed in the near future.

5. SHORT-TERM HELD-TO-MATURITY INVESTMENTS

	Closing balance		Opening balance	
	VND Cost	VND Carrying amount	VND Cost	VND Carrying amount
Term deposits (i)	21,000,000,000	21,000,000,000	21,000,000,000	21,000,000,000
	<b>21,000,000,000</b>	<b>21,000,000,000</b>	<b>21,000,000,000</b>	<b>21,000,000,000</b>

- (i) As at 30 June 2025, short-term held-to-maturity investments represent bank deposits at commercial banks with original terms of more three months and remaining terms of not exceeding 12 months with interest rates of 2.6% - 4.2% per annum (as at 31 December 2024: 2.6% - 3.9% per annum).

6. SHORT-TERM TRADE RECEIVABLES

	Closing balance	Opening balance
	VND	VND
VSICO Shipping Joint Stock Company	12,391,157,098	11,808,582,912
Viet Sea Logistics and Stevedoring Joint Stock Company	9,299,437,686	2,633,091,840
Branch Of Vietnam Gas Corporation - Joint Stock Company - Gas Product Trading Company	3,507,353,428	1,632,420,000
PetroVietnam Exploration Production Corporation - Project	3,453,573,736	3,453,573,736
Others	13,083,748,136	9,925,595,837
	<b>41,735,270,084</b>	<b>29,453,264,325</b>
<b>In which: Short-term receivables from related parties</b> (Details stated in Note 32)	<b>21,996,891,685</b>	<b>20,947,137,687</b>

7. OTHER SHORT-TERM RECEIVABLES

	Closing balance	Opening balance
	VND	VND
Deposits	5,272,000,000	5,132,494,642
Land rentals paid on behalf (i)	3,949,739,735	2,986,746,685
Excess capital contribution to the associate (ii)	1,502,213,982	1,502,213,982
Accrued interest income	187,957,424	292,901,041
Others	901,559,011	754,226,965
	<b>11,813,470,152</b>	<b>10,668,583,315</b>
<b>In which: Other short-term receivables from related parties (Details stated in Note 32)</b>	<b>5,451,953,717</b>	<b>4,488,960,667</b>

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

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

8. SHORT-TERM BAD DEBTS

	Closing balance		Opening balance	
	Cost	VND Recoverable amount	Cost	VND Recoverable amount
PetroVietnam Exploration Production Corporation	3,453,573,736	-	3,453,573,736	-
Duyen Hai Petro Construction Investment Joint Stock Company	3,949,739,735	1,916,885,750	2,986,746,685	982,478,405
PTSC Thanh Hoa Technical Services Company	25,056,000	21,297,600	-	-
	<b>7,428,369,471</b>	<b>1,938,183,350</b>	<b>6,440,320,421</b>	<b>982,478,405</b>
<b>Total value of provision made</b>	<b>5,490,186,121</b>		<b>5,457,842,016</b>	



9. INVENTORIES AND LONG-TERM RESERVED SPARE PARTS

	Closing balance		Opening balance	
	VND		VND	
	Cost	Provision	Cost	Provision
<b>a. Short-term</b>				
Raw materials	646,906,605	-	997,856,474	-
Tools and supplies	3,145,803,961		1,601,551,957	
	<b>3,792,710,566</b>	<b>-</b>	<b>2,599,408,431</b>	<b>-</b>
<b>b. Long-term</b>				
Long-term reserved spare parts	14,972,817,326	-	15,574,573,269	-
(i)	<b>14,972,817,326</b>	<b>-</b>	<b>15,574,573,269</b>	<b>-</b>

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

10. PREPAYMENTS

	Closing balance	Opening balance
	VND	VND
<b>a. Current</b>		
Tools, supplies and spare parts issued for consumption	3,403,768,441	4,466,468,426
Others	704,897,158	698,876,344
	<b>4,108,665,599</b>	<b>5,165,344,770</b>
<b>b. Non-current</b>		
Land rentals		
- Land area 139,000 m2 (*)	81,963,463,181	83,847,680,723
- Land area 12,106 m2 (*)	8,700,632,178	8,900,646,714
- Land area 2,500 m2 (*)	2,124,688,368	2,173,531,776
Tools, supplies and spare parts issued for consumption	3,520,835,988	7,320,775,428
Others	6,726,216,106	739,540,933
	<b>103,035,835,821</b>	<b>102,982,175,574</b>

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

DINH VU PETROLEUM SERVICES PORT JOINT STOCK COMPANY  
NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

FORM B 09a-DN

11. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Total VND
<b>COST</b>					
Opening balance	325,524,695,472	297,228,502,832	66,770,908,194	2,258,813,934	691,782,920,432
Disposal	-	-	(287,178,552)	-	(287,178,552)
Other adjustments	7,800,000	-	-	(7,800,000)	-
Closing balance	325,532,495,472	297,228,502,832	66,483,729,642	2,251,013,934	691,495,741,880
<b>ACCUMULATED DEPRECIATION</b>					
Opening balance	163,218,699,489	138,875,745,216	62,678,405,892	1,803,454,161	366,576,304,758
Charge for the period	5,833,830,444	7,589,909,632	1,074,362,667	37,047,402	14,535,150,145
Disposal	-	-	(287,178,552)	-	(287,178,552)
Closing balance	169,052,529,933	146,465,654,848	63,465,590,007	1,840,501,563	380,824,276,351
<b>NET BOOK VALUE</b>					
Opening balance	162,305,995,983	158,352,757,616	4,092,502,302	455,359,773	325,206,615,674
Closing balance	156,479,965,539	150,762,847,984	3,018,139,635	410,512,371	310,671,465,529

The cost of the Company's fixed assets as at 30 June 2025 includes VND 91,083,583,267 (31 December 2024: VND 78,235,006,606) of assets which have been fully depreciated but are still in use.

As noted further in Note 19, the Company has pledged its fixed assets, which has the carrying value of approximately VND 302,791,285,742 as at 30 June 2025 (31 December 2024: VND 316,619,707,161), to secure banking facilities granted to the Company.



12. INCREASES, DECREASES IN INTANGIBLE ASSETS

	<u>Computer software</u>
	<u>VND</u>
<b>COST</b>	
Opening balance	1,397,000,000
<b>Closing balance</b>	<u><b>1,397,000,000</b></u>
<b>ACCUMULATED AMORTISATION</b>	
Opening balance	1,363,666,676
Charge for the period	25,000,002
<b>Closing balance</b>	<u><b>1,388,666,678</b></u>
<b>NET BOOK VALUE</b>	
Opening balance	<u><b>33,333,324</b></u>
<b>Closing balance</b>	<u><u><b>8,333,322</b></u></u>

The cost of intangible assets as at 30 June 2025 includes VND 1,247,000,000 (31 December 2024: VND 1,247,000,000) of assets which have been fully depreciated but are still in use.

13. LONG-TERM ASSETS IN PROGRESS

	<u>Closing balance</u>	<u>Opening balance</u>
	<u>VND</u>	<u>VND</u>
Project: Purchase of two used 45-ton container forklifts, not older than 10 years.	7,775,925,926	-
Project: Upgrade of Fast Financial accounting software to Fast Business Online.	210,000,000	210,000,000
	<u><b>7,985,925,926</b></u>	<u><b>210,000,000</b></u>

14. LONG-TERM FINANCIAL INVESTMENTS

	<u>Closing balance</u>		<u>Opening balance</u>	
	<u>VND</u>	<u>VND</u>	<u>VND</u>	<u>VND</u>
	<u>Cost</u>	<u>Provision</u>	<u>Cost</u>	<u>Provision</u>
<b>Investments in the associate</b>	<b>28,125,000,000</b>	<b>(14,844,248,140)</b>	<b>28,125,000,000</b>	<b>(13,924,152,771)</b>
Duyen Hai Petro Construction Investment Joint Stock Company (i)	28,125,000,000	(14,844,248,140)	28,125,000,000	(13,924,152,771)

- (i) Represents the capital contribution made by the Company to Duyen Hai Petro Construction Investment Joint Stock Company (PVC Duyen Hai) in 2010, in the form of assets attached to leased land and land lease rights at No. 441 (formerly No. 427) Da Nang Street, Dong Hai Ward (previously known as Dong Hai 1 Ward, Hai An District), Hai Phong City, with a total investment value of VND 28,125,000,000. According to the 11th amended Enterprise Registration Certificate of PVC Duyen Hai dated 18 September 2020, the charter capital of the Company is VND 136,732,500,000. As at 30 June 2025 and 31 December 2024, the Company's ratio of ownership interest and voting rights power in PVC Duyen Hai were both 20.57%.

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

The operation status of the associates is as follows:

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

The significant transactions between the Company and its associate are presented in Note 32.

**15. SHORT-TERM TRADE PAYABLES**

	Closing balance	Opening balance
	VND	VND
	Amount/ Amount able to be paid off	Amount/ Amount able to be paid off
Hai Thanh Thanh Company Limited	6,718,400,000	-
Bee Logistics Corporation	3,844,777,700	3,618,627,644
PVOIL Hai Phong Petroleum Joint Stock Company	2,142,599,061	1,153,182,490
Song Dung Trading Company Limited	2,517,484,268	1,522,032,092
Tan Cang Northern Maritime Joint Stock Company	1,847,437,305	208,802,938
Other suppliers	8,844,159,125	10,779,862,339
	<b>25,914,857,459</b>	<b>17,282,507,503</b>
In which: Short-term trade payables to related parties (Details stated in Note 32)	<b>2,219,599,061</b>	<b>1,230,182,490</b>

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

	Opening balance	Payable during the period	Paid during the period	Closing balance
	VND	VND	VND	VND
<b>Receivables</b>				
Personal income tax	1,056,023,960	312,425,958	39,979,150	783,577,152
	<b>1,056,023,960</b>	<b>312,425,958</b>	<b>39,979,150</b>	<b>783,577,152</b>
<b>Payables</b>				
Value added tax	434,998,858	3,454,259,991	1,716,249,946	2,173,008,903
Corporate income tax	631,006,558	1,352,209,339	646,937,866	1,336,278,031
Personal income tax	-	3,075,500	2,559,500	516,000
Others	-	3,000,000	3,000,000	-
	<b>1,066,005,416</b>	<b>4,812,544,830</b>	<b>2,368,747,312</b>	<b>3,509,802,934</b>



17. ACCRUED EXPENSES

	Closing balance	Opening balance
	VND	VND
Accrued tugboat charter fees	1,671,180,411	682,346,998
Accrued maintenance and dredging expenses	925,925,928	-
Accrued CFS warehouse operation costs	802,848,534	-
Accrued commission expenses	471,156,000	455,717,500
Accrued interest	36,926,563	53,164,159
Others	746,595,179	680,474,789
	<b>4,654,632,615</b>	<b>1,871,703,446</b>

18. OTHER SHORT-TERM PAYABLES

	Closing balance	Opening balance
	VND	VND
Dividends payable	4,217,184,000	4,711,614,000
Other payables to employees	907,610,933	937,879,400
Deposits received	400,000,000	400,000,000
Others	408,705,098	163,435,028
	<b>5,933,500,031</b>	<b>6,212,928,428</b>

19. LOANS

a. Short-term loans

Short-term loans represent the current portion of long-term loans, as disclosed in Note 19(b).

b. Long-term loans

	Opening balance	In the year		Closing balance
	VND	VND		VND
	Amount/ Amount able to be paid off	Increases	Decreases	Amount/ Amount able to be paid off
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Dong Anh Branch (i)	35,142,628,633	-	3,520,000,000	31,622,628,633
Vietnam Joint Stock Commercial Bank for Industry and Trade – Bac Hai Phong Branch (ii)	6,270,648,673	-	3,107,020,000	3,163,628,673
	<b>41,413,277,306</b>	<b>-</b>	<b>6,627,020,000</b>	<b>34,786,257,306</b>

In which:

- Amount due for settlement within 12 months	13,310,648,673	10,203,628,673
- Amount due for settlement after 12 months	28,102,628,633	24,582,628,633

- (i) Represents a long-term loan from the Joint Stock Commercial Bank for Foreign Trade of Vietnam – Dong Anh Branch (Vietcombank Dong Anh) under Loan Agreement No. 21005/CRC.TH/HĐTD.DAH dated 04 June 2021, with a credit limit of VND 90.05 billion, to finance the project: “Procurement of a 37-meter reach container crane”. The loan term is 84 months, maturing on 10 December 2029. The interest rate as at 30 June 2025 is 7.6% per annum (31 December 2024: 7.6% per annum). The loan is secured by assets formed by the loan (see Note 11).
- (ii) Represents a long-term loan from the Vietnam Joint Stock Commercial Bank for Industry and Trade – Bac Hai Phong Branch (VietinBank Bac Hai Phong) under Investment Project Loan Agreement No. 0809/2017-HĐCVDA/NHCT161-ĐV dated 08 September 2017, with a credit limit of VND 65 billion, used to settle investment costs of the project: “Construction and expansion of PTSC Dinh Vu port for 20,000 DWT vessels.” The loan term is 120 months, maturing on 20 September 2027. The interest rate as at 30 June 2025 is 7.7% per annum (31 December 2024: 7.7% per annum). The loan is secured by assets formed by the loan (see Note 11).

Long-term loans are repayable as follows:

	<u>Closing balance</u> VND	<u>Closing balance</u> VND
On demand or within one year	10,203,628,673	13,310,648,673
In the second year	7,040,000,000	13,310,648,673
In the third to fifth year inclusive	17,542,628,633	14,791,979,960
	<b>34,786,257,306</b>	<b>41,413,277,306</b>
Less: Amount due for settlement within 12 months (shown under current liabilities)	10,203,628,673	13,310,648,673
<b>Amount due for settlement after 12 months</b>	<b>24,582,628,633</b>	<b>28,102,628,633</b>

**20. BONUS AND WELFARE FUNDS**

	<u>Current period</u> VND	<u>Prior period</u> VND
Opening balance	960,512,688	41,768,023
Appropriation for bonus and welfare fund in the period	2,071,064,899	2,598,407,560
Cash out for bonus and welfare funds in the period	(1,058,062,000)	(158,295,000)
<b>Closing balance</b>	<b>1,973,515,587</b>	<b>2,481,880,583</b>



21. OWNER'S EQUITY

Movements in owner's equity

	Owners' contributed capital VND	Investment and development fund VND	Retained earnings VND	Total VND
<b>For the 6-month period ended 30 June 2024</b>				
<b>Prior period's opening balance</b>	<b>400,000,000,000</b>	<b>41,807,097,273</b>	<b>18,915,958,264</b>	<b>460,723,055,537</b>
Profit for the period	-	-	3,600,871,779	3,600,871,779
Appropriation to bonus and welfare fund	-	-	(2,598,407,560)	(2,598,407,560)
Appropriation to Investment and development fund	-	2,598,407,560	(2,598,407,560)	-
<b>Prior period's opening balance</b>	<b>400,000,000,000</b>	<b>44,405,504,833</b>	<b>17,320,014,923</b>	<b>461,725,519,756</b>
<b>For the 6-month period ended 30 June 2025</b>				
<b>Current period's opening balance</b>	<b>400,000,000,000</b>	<b>44,405,504,833</b>	<b>14,071,064,899</b>	<b>458,476,569,732</b>
Profit for the period	-	-	5,959,718,651	5,959,718,651
Appropriation to bonus and welfare fund (i)	-	-	(2,071,064,899)	(2,071,064,899)
<b>Current period's closing balance</b>	<b>400,000,000,000</b>	<b>44,405,504,833</b>	<b>17,959,718,651</b>	<b>462,365,223,484</b>

- (i) According to Resolution No. 237/NQ-PTSCDV-DHDCD dated 09 May 2025, the Annual General Meeting of Shareholders of the Company approved the appropriation to the bonus and welfare fund and the executive bonus fund at the rate of 24.80% of the profit after tax for 2024, equivalent to VND 2,071.06 million.

Shares

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

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

### Charter capital

According to the Company's latest amended enterprise registration certificate, the Company's charter capital is VND 400,000,000. The charter capital contributions by the shareholders as at 30 June 2025 had been fully made as follows:

	Contributed capital			
	Closing balance		Opening balance	
	VND	%	VND	%
PetroVietnam Technical Services Corporation	204,000,000,000	51.00	204,000,000,000	51.00
VSICO Shipping Joint Stock Company	88,402,000,000	22.10	88,402,000,000	22.10
Hai Minh Joint Stock Company	24,146,000,000	6.04	24,146,000,000	6.04
Vietnamese-French Cattle Feed Joint Stock Company	21,646,000,000	5.41	21,646,000,000	5.41
Other shareholders	61,806,000,000	15.45	61,806,000,000	15.45
<b>Total</b>	<b>400,000,000,000</b>	<b>100.00</b>	<b>400,000,000,000</b>	<b>100.00</b>

### Dividends

According to Resolution No. 237/NQ-PTSCDV-DHDCD dated 09 May 2025, the Annual General Meeting of Shareholders approved the cash dividend distribution from 2024 profits at a rate of 3% of the charter capital, equivalent to VND 12 billion. As the Company has not yet issued a dividend payment notice, this dividend has not been recorded in the interim financial statements.

## 22. OFF BALANCE SHEET ITEMS

### Foreign currencies

	Closing balance	Opening balance
United States Dollar	1,000.00	128,849.51

## 23. REVENUE

	Current period VND	Prior period VND
<b>Sales of merchandise and services</b>		
Revenue from sales of goods	130,129,347,541	119,016,865,861
Revenue from services rendered	641,830,753	476,201,626
Revenue from construction and installation contracts under subcontracting arrangements	-	525,050,778
	<b>130,771,178,294</b>	<b>120,018,118,265</b>
<b>Deductions</b>		
Sales rebates	385,187,280	728,317,460
	<b>385,187,280</b>	<b>728,317,460</b>
<b>Net revenue from goods sold and services rendered</b>	<b>130,385,991,014</b>	<b>119,289,800,805</b>
<b>In which: Revenue from related parties</b> (Details stated in Note 32)	<b>59,513,432,812</b>	<b>18,403,385,177</b>



**24. COST OF SALES**

	<u>Current period</u> VND	<u>Prior period</u> VND
Costs of goods sold	94,698,459,671	90,499,716,716
Costs of services rendered	628,281,282	465,273,294
Costs of construction and installation contracts under subcontracting arrangements	-	472,545,700
	<u><b>95,326,740,953</b></u>	<u><b>91,437,535,710</b></u>

**25. PRODUCTION COST BY NATURE**

	<u>Current period</u> VND	<u>Prior period</u> VND
Out-sourced services	62,808,894,058	63,537,371,082
Labour costs	27,537,076,747	22,416,224,022
Depreciation and amortisation expenses	14,560,150,147	14,912,455,025
Allocation expenses	6,428,873,999	4,973,040,809
Raw materials and consumables	5,224,953,113	5,366,803,664
Land rentals	2,133,075,486	2,133,075,486
Other monetary expenses	1,962,285,248	2,463,015,748
	<u><b>120,655,308,798</b></u>	<u><b>115,801,985,836</b></u>

**26. FINANCIAL INCOME**

	<u>Current period</u> VND	<u>Prior period</u> VND
Interest income	486,759,265	606,927,059
Foreign exchange gain	63,837,483	159,105,825
	<u><b>550,596,748</b></u>	<u><b>766,032,884</b></u>

**27. FINANCIAL EXPENSES**

	<u>Current period</u> VND	<u>Prior period</u> VND
Interest expense	1,480,323,074	3,282,240,352
Provision made/(reversed) for impairment of financial investments	920,095,369	(70,431,120)
Foreign exchange loss	7,900,981	25,099,955
	<u><b>2,408,319,424</b></u>	<u><b>3,236,909,187</b></u>



28. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

	Current period VND	Prior period VND
<b>Selling expenses</b>		
Postage and transportation expense	13,494,976,100	12,799,330,300
Labour costs	2,021,458,862	1,964,076,768
Others	846,438,291	1,049,546,308
	<b>16,362,873,253</b>	<b>15,812,953,376</b>
<b>General and administration expenses</b>		
Labour costs	6,872,462,105	5,660,437,416
Depreciation and amortisation expenses	137,314,950	123,044,034
Out-sourced services	1,172,891,227	1,363,760,119
Provision for doubtful debts	32,344,105	245,537,637
Others	1,378,963,487	1,623,990,838
	<b>9,593,975,874</b>	<b>9,016,770,044</b>

29. CORPORATE INCOME TAX EXPENSE

	Current period VND	Prior period VND
<b>Current corporate income tax expense</b>		
Corporate income tax expense based on taxable profit in the current period	1,352,209,339	887,120,116
<b>Total current corporate income tax expense</b>	<b>1,352,209,339</b>	<b>887,120,116</b>

The current corporate income tax expense for the period was computed as follows:

	Current period VND	Prior period VND
Profit before tax	7,311,927,990	4,487,991,895
Adjustments for taxable profit		
Non-deductible expenses	618,553,938	450,239,937
Accrued interest income and unrealized foreign exchange differences on cash and receivables	(402,936,361)	-
<b>Taxable profit</b>	<b>7,527,545,567</b>	<b>4,938,231,832</b>
Taxable profit at normal tax rate of 20%	7,527,545,567	4,938,231,832
<b>Corporate income tax expense calculated on current period's taxable income</b>	<b>1,505,509,113</b>	<b>987,646,366</b>
Corporate income tax exemption	(153,299,774)	(100,526,250)
<b>Corporate income tax expense based on taxable profit in the current period</b>	<b>1,352,209,339</b>	<b>887,120,116</b>

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

- For the initial investment project under Investment Certificate No. 02221000007 dated 09 October 2007, as amended for the first time on 15 April 2013, the Company is entitled to a preferential CIT rate of 10% for 15 consecutive years, starting from the first year (2008) in which

the revenue from the tax-incentivized activities was generated (until 2022), and 20% for subsequent years (from 2023 onwards). The Company was exempt from CIT for 4 years starting from 2011 and received a 50% CIT reduction for the next 9 years, from 2015 to 2023. In 2025, the Company is subject to the normal CIT rate of 20% on income from the initial investment project.

- For the expansion investment project that meets the conditions for CIT incentives under Circular No. 96/2015/TT-BTC dated 22 June 2015 of the Ministry of Finance, the Company determines the applicable incentive on the incremental income derived from the expansion investment, calculated based on the proportion of the original cost of newly acquired fixed assets used for production and business over the total original cost of fixed assets. The Company is entitled for CIT exemption for 4 years starting from 2015, and a 50% CIT reduction for the subsequent 9 years (until 2027). The year 2025 is the 7<sup>th</sup> year that the Company is entitled to a 50% reduction of the 20% CIT rate applied on income derived from the expansion investment.
- Other business activities are subject to the standard CIT rate of 20%.

CIT expense for the financial year is estimated based on taxable income and may be subject to adjustments upon tax audits by the authorities.

Taxable losses can be carried forward to offset against future taxable income for up to five consecutive years, starting from the year following the incurred year. The actual amount of taxable losses available for carryforward will depend on the results of tax inspections and approvals from the tax authorities, and may differ from the figures presented in the interim financial statements. The estimated taxable losses available for carryforward to offset future taxable income of the Company are as follows:

Incurred year	Status of tax inspections by the authorities	Taxable loss	Used taxable loss	Unused taxable losses
		VND	VND	VND
2022	No tax audit has been conducted	2,163,211,263	(2,163,211,263)	-

**30. BASIC EARNINGS PER SHARE**

	Current period	Prior period (Restated)
Accounting profit after corporate income tax (VND)	5,959,718,651	3,600,871,779
Appropriation to Bonus and welfare funds (VND) (*)	(893,957,798)	(893,016,201)
<b>Profit attributable to ordinary shareholders (VND)</b>	<b>5,065,760,853</b>	<b>2,707,855,578</b>
Average ordinary shares in circulation for the period (share)	40,000,000	40,000,000
<b>Basic earnings per share (VND)</b>	<b>127</b>	<b>68</b>

- (\*) The appropriation to bonus and welfare fund in the current period was provisionally calculated at 15% of 2025 profits, according to the 2025 profit distribution plan approved at the Company's 2025 Annual General Meeting of Shareholders. As a result, the basic earnings per share for the 6-month period ended 30 June 2025 may be subject to change depending on the resolution of the General Meeting of Shareholders regarding the actual profit distribution for 2025.



The basic earnings per share for the 6-month period ended 30 June 2024 has been restated to reflect the impact of the profit after tax distribution for 2024, as approved at the Company's 2025 Annual General Meeting of Shareholders, as detailed below:

	Restated amount	Previously reported amount
Accounting profit after corporate income tax (VND)	3,600,871,779	3,600,871,779
Appropriation to Bonus and welfare funds (VND)	(1,080,261,534)	(893,016,201)
<b>Profit attributable to ordinary shareholders (VND)</b>	<b>2,520,610,245</b>	<b>2,707,855,578</b>
Average ordinary shares in circulation for the period (share)	40,000,000	40,000,000
<b>Basic earnings per share (VND)</b>	<b>63</b>	<b>68</b>

### 31. BUSINESS AND GEOGRAPHICAL SEGMENTS

#### *Segment reports by geographical areas and business*

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

32. RELATED PARTY TRANSACTIONS AND BALANCES

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

<b><u>Related parties</u></b>	<b><u>Relationship</u></b>
Vietnam National Industry – Energy Group	Ultimate parent company
PetroVietnam Technical Services Corporation	Parent company
VSICO Shipping Joint Stock Company	Significant shareholder
Vietnamese - French Cattle Feed Joint Stock Company	Significant shareholder
Duyen Hai Petro Construction Investment Joint Stock Company	Associate
<b>Members of Vietnam National Industry – Energy Group</b>	
Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	Fellow group subsidiary
PetroVietnam Securities Joint Stock Company	Fellow group subsidiary
Hai Phong PVOIL Petroleum Joint Stock Company	Fellow group subsidiary
Nhat Viet Transportation Corporation	Fellow group subsidiary
Branch Of Vietnam Gas Corporation - Joint Stock Company - Gas Product Trading Company	Fellow group subsidiary
International Gas Product Shipping Joint Stock Company	Fellow group subsidiary
PetroVietnam Exploration Production Corporation	Fellow group subsidiary
<b>Members of PetroVietnam Technical Services Corporation (the "Corporation")</b>	
PTSC Thanh Hoa Technical Services Company	Member of the Corporation
PTSC Mechanical & Construction Services Company Limited	Member of the Corporation
Petro Hotel Company Limited	Member of the Corporation
<b>Member of VSICO Shipping Joint Stock Company (the "Shareholder company")</b>	
VSICO Express Northwest Joint Stock Company	Member of the Shareholder company
VSICO Express Hai Phong Joint Stock Company	Member of the Shareholder company
Thien Son Trading and Investment Joint Stock Company - Hanoi Branch Office	Member of the Shareholder company
Hanoi Trading and Maritime Service Company Limited	Member of the Shareholder company
<b>Member of Vietnamese - French Cattle Feed Joint Stock Company (the "Shareholder company") (until 12 September 2024)</b>	
Greenport Services One Member Limited Liability Company	Member of the Shareholder company
Green Logistics Centre One Member Company Limited	Member of the Shareholder company
Green Star Lines One Member Limited Company	Member of the Shareholder company
VSC Green Logistics Joint Stock Company	Member of the Shareholder company
VIP Green Port Joint Stock Company	Member of the Shareholder company



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

	Current period VND	Prior period VND
<b>Revenue from sales of goods and services rendered</b>	<b>59,513,432,812</b>	<b>18,403,385,177</b>
VSICO Shipping Joint Stock Company	38,915,046,310	-
Branch Of Vietnam Gas Corporation - Joint Stock Company - Gas Product Trading Company	10,201,118,110	10,392,121,221
International Gas Product Shipping Joint Stock Company	4,160,431,796	3,947,040,888
Hanoi Trading and Maritime Service Company Limited	2,692,480,000	-
VSICO Express Northwest Joint Stock Company	1,260,320,000	-
VSICO Express Hai Phong Joint Stock Company	1,186,695,926	-
Thien Son Trading and Investment Joint Stock Company - Hanoi Branch Office	971,265,000	-
PTSC Mechanical & Construction Services Company Limited	98,000,000	-
Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	28,075,670	26,747,024
PTSC Thanh Hoa Technical Services Company	-	1,328,712,925
VIP Green Port Joint Stock Company	(*)	1,164,708,089
Greenport Services One Member Limited Liability Company	(*)	1,121,521,030
Nhat Viet Transportation Corporation	-	414,300,000
Green Logistics Centre One Member Company Limited	(*)	5,244,000
Green Star Lines One Member Limited Company	(*)	2,990,000
<b>Purchases</b>	<b>5,187,036,948</b>	<b>6,375,048,035</b>
Hai Phong PVOIL Petroleum Joint Stock Company	5,024,173,026	5,529,785,383
Vietnam National Industry – Energy Group	104,381,852	-
PetroVietnam Technical Services Corporation	46,482,070	47,111,000
Duyen Hai Petro Construction Investment Joint Stock Company	12,000,000	20,000,000
Greenport Services One Member Limited Liability Company	(*)	430,262,400
VIP Green Port Joint Stock Company	(*)	268,173,700
VSC Green Logistics Joint Stock Company	(*)	73,459,997
Green Logistics Centre One Member Company Limited	(*)	4,033,333
Petro Hotel Company Limited	-	2,222,222
<b>Commission fees</b>	<b>13,365,527,000</b>	-
VSICO Shipping Joint Stock Company	13,365,527,000	-

(\*) These companies are not the Company's related parties from 12 September 2024.

*Significant related party balances as at the interim balance sheet date were as follows:*

	Closing balance VND	Opening balance VND
<b>Short-term trade receivables</b>	<b>21,996,891,685</b>	<b>20,947,137,687</b>
VSICO Shipping Joint Stock Company	12,391,157,098	11,808,582,912
PetroVietnam Exploration Production Corporation	3,453,573,736	3,453,573,736
Branch Of Vietnam Gas Corporation - Joint Stock Company - Gas Product Trading Company	3,507,353,428	1,632,420,000
VSICO Express Hai Phong Joint Stock Company	724,021,200	699,433,680
Hanoi Trading and Maritime Service Company Limited	633,333,600	581,547,600
International Gas Product Shipping Joint Stock Company	577,551,061	2,068,379,117
Thien Son Trading and Investment Joint Stock Company - Hanoi Branch Office	424,040,400	293,317,200
VSICO Express Northwest Joint Stock Company	239,511,600	186,364,800
PTSC Thanh Hoa Technical Services Company	25,056,000	53,174,556
Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	21,293,562	-
Nhat Viet Transportation Corporation	-	170,344,086
<b>Other short-term receivables</b>	<b>5,451,953,717</b>	<b>4,488,960,667</b>
Duyen Hai Petro Construction Investment Joint Stock Company	5,451,953,717	4,488,960,667
<b>Short-term trade payables</b>	<b>2,219,599,061</b>	<b>1,230,182,490</b>
Hai Phong PVOIL Petroleum Joint Stock Company	2,142,599,061	1,153,182,490
PetroVietnam Securities Joint Stock Company	77,000,000	77,000,000
<b>Cash at bank</b>	<b>168,132,888</b>	<b>98,010,684</b>
Vietnam Public Joint Stock Commercial Bank - Hai Phong Branch	168,132,888	98,010,684
<b>Investments in associate</b>	<b>28,125,000,000</b>	<b>28,125,000,000</b>
Duyen Hai Petro Construction Investment Joint Stock Company	28,125,000,000	28,125,000,000



**Remunerations of key management personnel**

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

No	Name	Title	Current period VND	Prior period VND
1	Mr. Nguyen Hai Bang	Chairman	448,850,065	445,944,074
2	Mr. Vu Huu An	Chairman (resigned on 28 June 2024)	-	430,135,689
3	Mr. Nguyen Quang Thuong	BOD Member	24,000,000	18,000,000
4	Mr. Tran Bui Quang Long	BOD Member (appointed on 27 December 2024)	24,000,000	-
5	Mr. Le Trong Quan	BOD Member (appointed on 27 December 2024)	24,000,000	-
6	Mr. Phan Van Hung	BOD Member (resigned on 27 December 2024)	-	18,000,000
7	Mr. Ta Cong Thong	BOD Member (resigned on 28 June 2024)	-	18,000,000
8	Mr. Nguyen Chi Trung	Deputy Director In-charge, BOD Member	368,701,572	305,282,864
9	Mr. Vu Ngoc Phach	Deputy Director	357,771,894	337,334,458
10	Mr. Vu Van Hung	Deputy Director	361,717,494	341,280,057
11	Mr. Dang Kien Nghiep	Chief Accountant	308,951,599	289,775,010
12	Mr. Le Thanh Tu	Member of Supervisory Board (appointed on 28 June 2024)	200,050,390	-
13	Ms. Dang Kieu Anh	Member of Supervisory Board	141,463,586	118,772,921
			<b>2,259,506,600</b>	<b>2,322,525,073</b>

33. SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

**Supplemental non-cash disclosures**

Cash outflows for acquisition and construction of fixed assets and other long-term assets during the period include an amount of VND 1,555,185,185 (2024: nil), representing an advance to suppliers in the period to purchase of fixed assets, and exclude an amount of VND 7,775,925,926 (2024: nil), representing an addition in fixed assets during the period that has not yet been paid. Consequently, increase, decrease in accounts receivable/payable have been adjusted by the same amount.

Dividends and profits paid during the period exclude an amount of VND 4,217,184,000 (2024: VND 4,711,614,000), representing the amount of dividends declared for distribution to shareholders under resolutions of the Board of Directors but have not yet been paid. Consequently, increase, decrease in accounts payable have been adjusted by the same amount.



Luong Quoc Phuong  
Preparer



Dang Kien Nghiep  
Chief Accountant



Nguyen Chi Trung  
Deputy Director In-charge

06 August 2025



Hải phòng, ngày 10. tháng 07. năm 2024.

## GIẤY ỦY QUYỀN

Về việc thực hiện quyền hạn và trách nhiệm của người đại diện pháp luật

Căn cứ:

- Bộ luật dân sự 2015;
- Luật Doanh nghiệp năm 2020;
- Điều lệ và các quy chế quản trị nội bộ của Công ty Cổ phần Cảng Dịch vụ Dầu khí Đình Vũ đã được thông qua;
- Chức năng và quyền hạn của người đại diện theo pháp luật Công ty Cổ phần Cảng Dịch vụ Dầu khí Đình Vũ.

Những người liên quan thực hiện nội dung ủy quyền, cụ thể như sau:

### 1. BÊN ỦY QUYỀN (BÊN A).

Ông : Nguyễn Hải Bằng

Chức vụ : Người đại diện pháp luật - Chủ tịch HĐQT của Công ty Cổ phần Cảng Dịch vụ Dầu khí Đình Vũ.

Số CCCD : 001074040828 - Ngày cấp: 09/06/2023 - Nơi cấp: Cục cảnh sát Quản lý hành chính về Trật tự xã hội.

### 2. BÊN NHẬN ỦY QUYỀN (BÊN B).

Ông : Nguyễn Chí Trung

Chức vụ : Phó Giám đốc phụ trách, điều hành Công ty Cổ phần Cảng Dịch vụ Dầu khí Đình Vũ.

Số CCCD : 031072000350 - Ngày cấp: 16/06/2023 - Nơi cấp: Cục cảnh sát Quản lý hành chính về Trật tự xã hội.

### 3. NỘI DUNG ỦY QUYỀN.

#### 3.1 Phạm vi ủy quyền:

- Ủy quyền việc ký hợp đồng phục vụ hoạt động sản xuất kinh doanh của Công ty Cổ phần Cảng Dịch vụ Dầu khí Đình Vũ:



- Ký kết các hợp đồng, thoả thuận thuê, cho thuê, mua bán, cung cấp hàng hoá, dịch vụ phù hợp với ngành nghề kinh doanh, quy chế hoạt động, điều lệ và phân cấp thẩm quyền của Công ty.
  - Phê duyệt và ký các chào giá, chào thầu, biên bản, công văn, hồ sơ, tài liệu, văn bản giao dịch liên quan với các cơ quan có thẩm quyền, đối tác, khách hàng và bên thứ ba.
  - Tổ chức triển khai thực hiện, thanh toán, quyết toán, thanh lý, chấm dứt và thực hiện các công việc khác liên quan đến các hợp đồng, giao dịch, thoả thuận đã ký.
- **Ủy quyền việc giao kết hợp đồng lao động với Công ty Cổ phần Cảng Dịch vụ Dầu khí Đình Vũ:**
- Thực hiện việc tuyển dụng, giao kết, triển khai thực hiện hợp đồng với người lao động; Sửa đổi, bổ sung nội dung hợp đồng lao động đối với người lao động làm việc tại Công ty theo quy định của Pháp luật về lao động và các quy định hiện hành của Công ty.
  - Xem xét, chỉ đạo, đào tạo, hướng dẫn, phối hợp thực hiện, giám sát, thúc đẩy công việc, ký, phê duyệt các thông tin, công việc, hồ sơ, tài liệu liên quan.
- **Ủy quyền việc điều hành công tác tài chính của Công ty Cổ phần Cảng Dịch vụ Dầu khí Đình Vũ:**
- Tổ chức và chỉ đạo thực hiện công tác kế toán trong Công ty theo quy định của pháp luật về kế toán.
  - Ký các chứng từ thu chi, các chứng từ nộp thuế, lệnh chuyển tiền, giấy nhận nợ và các hồ sơ liên quan ngân hàng.
  - Ký báo cáo tài chính quý/năm và báo cáo soát xét bán niên, báo cáo kiểm toán năm của Công ty.
  - Đại diện Công ty làm việc và ký các văn bản, hồ sơ giao dịch với cơ quan thuế.
  - Ký các chứng từ, sổ sách, tài liệu, hồ sơ khác liên quan đến công tác tài chính kế toán.
  - Tổ chức kiểm tra kế toán trong công ty.
  - Tổ chức bảo quản, lưu trữ tài liệu kế toán.

### 3.2 Nghĩa vụ của các bên:

- Bên A chịu trách nhiệm cho bên B thực hiện các nội dung trong phạm vi ủy quyền này.

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- Bên B thực hiện đúng phạm vi uỷ quyền và tuân thủ các quy định của pháp luật hiện hành, quy định của Tổng công ty Cổ phần Dịch vụ Kỹ thuật Dầu khí Việt nam và các quy định của Công ty Cổ phần Cảng Dịch vụ Dầu khí Đình Vũ.
- Bên B đảm bảo hoàn thành công việc được uỷ quyền an toàn và đạt hiệu quả cao nhất.
- Bên B chịu trách nhiệm trước bên A và pháp luật về các hoạt động, quyết định theo nội dung uỷ quyền.
- Bên B báo cáo bên A về các công việc, quyết định, hoạt động thực hiện theo nội dung uỷ quyền này.

#### 4. THỜI HẠN ỦY QUYỀN.

Giấy uỷ quyền này có hiệu lực kể từ ngày 10. / 07/2024 cho đến khi có văn bản khác sửa đổi, điều chỉnh hoặc thay thế.

#### NGƯỜI ĐƯỢC ỦY QUYỀN

(Ký, ghi rõ họ và tên)

  
 PHÓ GIÁM ĐỐC PHỤ TRÁCH  
*Nguyễn Chi Trung*

#### NGƯỜI ỦY QUYỀN

(Chữ ký, dấu)

  
  
 CHỦ TỊCH HĐQT  
*Nguyễn Hải Bằng*

#### Nơi nhận:

- Hội đồng quản trị Công ty;
- Ban Kiểm soát Công ty;
- Ban Giám đốc;
- Phòng / Bộ phận chức năng;
- Lưu: VT;