

**PETROLIMEX HAIPHONG
TRANSPORTATION AND SERVICES JSC**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Number: 12/PTS-CV

Haiphong, 13 August 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Petrolimex Haiphong Transportation and Services Joint Stock Company hereby discloses its semi-annual financial statements for 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: Petrolimex Haiphong Transportation and Services Joint Stock Company.

- Security code: PTS
- Address: No. 16 Ngo Quyen Street, Ngo Quyen Ward, Haiphong City.
- Contact phone: 02253 768505
- Website: <https://ptshaiphong.petrokimex.com.vn>

2. Information disclosure content:

- Semi-annual financial statements for 2026

☐ Separate financial statements (listed organization has no subsidiaries and the superior accounting unit has affiliated units);

☒ Consolidated financial statements (listed organization has subsidiaries);

☐ General financial statements (listed organization has affiliated accounting unit with its own accounting apparatus).

- Cases that require explanation:

+ The audit organization gives an opinion that is not an unqualified opinion on the Financial Statements (for reviewed Semi-annual financial statements for 2026):

☐ Yes

☒ No

Explanatory document in case of YES:

☐ Yes

☐ No

+ Profit after tax in the reporting period has a difference before and after auditing of 5% or more, changing from loss to profit or vice versa (for Semi-annual financial statements for 2026):

☐ Yes

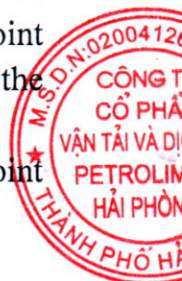
☒ No

Explanatory document in case of YES:

☐ Yes

☐ No

+ Profit after corporate income tax in the Income Statement of the reporting period changes by 10% or more compared to the same period report of the previous year:



☒ Yes

☐ No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period of the previous year to loss in this period or vice versa:

☒ Yes

☐ No

Explanatory document in case of YES:

☒ Yes

☐ No

This information is published on the Company's website on 13/8/2026 at the link: ptshaiphong.petrolimex.com.vn (Investor section - Financial Statements).

3. Reporting on transactions with a value of 35% or more of total assets in 2026: None.

In case listed organization has transactions, please fully report the following contents:

- Transaction content: None.

- Ratio of transaction value/total asset value of the enterprise (%) (*based on the most recent Financial Statements*): None.

- Transaction completion date: None.

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.



Organization representative

Legal representative/Authorized person to disclose information
(Sign, full name, position, seal)

Attached documents:

- Semi-annual financial statements for 2026;
- Document explaining the difference in profit after tax for Semi-annual financial statements for 2026;



Đào Thanh Liem

Number: 10/PTS-CV

Haiphong, 13 August 2026



Re: Explanation for difference for 6M/2026

To: - State Securities Commission;
- Hanoi Stock Exchange.

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market.

Based on the semi-annual financial statements for 2026 of the Company, in which profit after tax fluctuated by more than 10% compared with the same period of 2025, Petrolimex Haiphong Transportation and Services Joint Stock Company (Security code: PTS) would like to explain as follows:

1. Parent Company Financial Statements:

Profit after tax 6-month period of 2026 (VND)	Profit after tax 6-month period of 2025 (VND)	Increase (VND)	Percentage (%)
12,098,167,204	6,882,463,367	5,215,703,837	75.78%

2. Consolidated Financial Statements:

Profit after tax 6-month period of 2026 (VND)	Profit after tax 6-month period of 2025 (VND)	Increase (VND)	Percentage (%)
12,210,104,612	6,585,065,051	5,625,039,561	85.42%

The Parent company's profit after tax for the six-month period ended 2026 amounted to VND 12,098,167,204, an increase of VND 5,215,703,837, equivalent to 75.78% compared with the corresponding period in 2025. The main reasons are as follows:

+ Maritime transport operations: Revenue amounted to VND 81,135,823,330, an increase of VND 18,614,861,616, equivalent to 29.77% compared with the corresponding period in 2025, driven by increases in both transportation volume and freight rates. In addition, amid fluctuations and sharp increases in fuel prices at certain times, the Company proactively used previously imported FO fuel purchased at lower prices, thereby contributing to fuel cost control and improved operating efficiency. As a result of the above factors, profit from maritime transport operations amounted to VND 11,477,420,256, an increase of VND 8,444,337,504, equivalent to 278.41% compared with the corresponding period in 2025.

+ Inland waterway transport operations: Revenue for the first six months of 2026 amounted to VND 68,185,544,984, an increase of VND 17,987,099,654, equivalent to 35.83% compared with the corresponding period in 2025, mainly due to increases in both transportation volume and freight rates. However, operating efficiency was affected by increased fuel prices and labour costs, including salaries, insurance contributions, meal allowances and other related costs in accordance with regulations. Accordingly, profit from inland waterway transport operations amounted to VND 8,419,399,640, a decrease of VND 575,411,996, equivalent to 6.40% compared with the corresponding period in 2025.

+ Petroleum trading operations: Revenue for the first six months of 2026 amounted to VND 81,325,089,332, an increase of VND 19,656,021,721, equivalent to 31.87% compared with the corresponding period in 2025. However, the average discount in Q2/2026 was VND 829/litre, while average costs were VND 1,531/litre, resulting in reduced efficiency of petroleum trading operations; petroleum trading operations incurred a loss of VND 2,047,308,956.



Accordingly, although petroleum trading operations continued to face difficulties, the strong growth in maritime transport operations contributed significantly to the improvement in the Parent company's profit, thereby resulting in a 75.78% increase in profit after tax for the first six months of 2026 compared with the corresponding period in 2025.

3. *For the consolidated financial statements:*

Consolidated profit after tax for the first six months of 2026 amounted to VND 12,210,104,612, an increase of VND 5,625,039,561, equivalent to 85.42% compared with the corresponding period in 2025.

The main reason was the significant increase in the Parent company's profit, to which maritime transport operations contributed substantially due to increases in transportation volume and freight rates. At the same time, the Company's proactive use of previously imported FO fuel purchased at lower prices contributed to fuel cost control and improved operating efficiency.

For the Subsidiary, revenue from repair and construction of watercraft for the first six months of 2026 (following consolidation) amounted to VND 1,242,899,100, an increase of VND 390,611,271, equivalent to 45.83% compared with the corresponding period in 2025. This operation incurred a loss of VND 313,098,400, a decrease of VND 347,911,347 compared with the loss of VND 661,009,747 in the corresponding period in 2025, thereby contributing to the improvement in consolidated business results.

Although petroleum trading operations and repair and construction of watercraft continued to face certain difficulties, the strong growth in maritime transport operations, together with the improved operating results of the Subsidiary, helped offset the decreases, thereby resulting in an 85.42% increase in consolidated profit after tax for the first six months of 2026 compared with the corresponding period in 2025.

Yours sincerely!

LEGAL REPRESENTATIVE



CHỦ TỊCH HĐQT

Đào Thanh Liêm