Form No. 01-B

PETROLIMEX HAIPHONG TRANSPORTATION AND SERVICES JSC

Number: **11**/PTS-CV

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Haiphong, 28 July 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 financial statements for the second quarter of 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.petrolimex.com.vn

2. Information disclosure content:

- Financial Statements for the second quarter of 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/audited Financial Statements):

☐ 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 Financial Statements for the second quarter of 2026):

☐ Yes ☒ No

Explanatory document in case of YES:

M.S.D.N:02004126 CÔNG TY CỔ PHẦN VẬN TẢI VÀ DỊ PETROLIM HẢI PHÒN THÀNH PHỐ H

☐ 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 28/7/2026 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.

Attached documents:
- Financial Statements for the 2nd quarter of 2026;
- Document explaining the difference in profit after tax for the 2nd quarter of 2026;

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

CÔNG TY CỔ PHẦN VẬN TẢI VÀ DỊCH VỤ PETROLIMEX HẢI PHÒNG

Dao Thanh Liem

PETROLIMEX HAIPHONG
TRANSPORTATION AND SERVICES JSC

Number: **09**/PTS-CV

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Haiphong, 28 July 2026

Re: Explanation for variance in Q2/2026

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 Company's Financial Statements for the second quarter of 2026 with the target of Profit after tax fluctuating by over 10% compared to the same period in 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 for Quarter 2, 2026 (VND)	Profit after tax for Quarter 2, 2025 (VND)	Increase (VND)	Rate (%)
7,785,070,399	1,188,451,713	6,596,618,686	555.06 %

2. Consolidated Financial Statements:

Profit after tax for Quarter 2, 2026 (VND)	Profit after tax for Quarter 2, 2025 (VND)	Increase (VND)	Rate (%)
7,763,010,972	1,248,873,504	6,514,137,468	521.60 %

Profit after tax for the second quarter of 2026 of the Parent Company reached VND 7,785,070,399, an increase of VND 6,596,618,686, equivalent to an increase of 555.06% compared to the same period in 2025. The main reasons are as follows:

+ Ocean freight activities: Revenue reached VND 50,796,546,845, an increase of VND 24,578,492,538 (equivalent to an increase of 93.75%) compared to the same period in 2025 thanks to increases in both transport volume and unit freight rates. Besides, during the period of market volatility (March and April) when fuel prices rose, the Company utilised FO fuel sources imported at low prices previously, contributing to reducing fuel costs and improving business efficiency. As a result, profit from ocean freight activities reached VND 9,009,123,842, an increase of VND 10,868,084,671 compared to the same period last year (this activity recorded a loss of VND 1,858,960,829 in Q2/2025).

+ River transport activities: Revenue reached VND 37,407,116,064, an increase of VND 12,886,831,496 (equivalent to an increase of 52.56%) compared to the same period in 2025 thanks to increases in both volume and unit freight rates. However, rising fuel prices along with increased labour costs such as salaries, insurance, and shift meals in accordance with regulations reduced operational efficiency. Profit from river transport activities reached VND 2,740,364,792, a decrease of VND 1,739,362,147, equivalent to a decrease of 38.83% compared to the same period last year.

+ Petroleum trading activities: Revenue reached VND 43,957,704,281, an increase of VND 13,704,702,562, equivalent to an increase of 45.30% compared to the same period in 2025. However, the average discount rate in Q2/2026 only reached VND 829/litre, while the average cost was VND 1,531/litre, an increase of VND 663/litre, resulting in a loss of VND 1,290,978,532 from petroleum trading activities.

3. Consolidated Financial Statements:

Regarding the consolidated financial statements, revenue from repair and new construction of watercraft (the entire operation of the subsidiary after consolidation) reached VND 385,982,226, a decrease of VND 135,067,873, equivalent to a decrease of 25.92% compared to the same period in 2025. This activity recorded a loss of VND 382,471,181, while the loss in the same period last year was VND 247,533,791.

After consolidation, profit after tax for the second quarter of 2026 of the whole Company reached VND 7,763,010,972, an increase of VND 6,514,137,468, equivalent to an increase of 521.60% compared to the same period in 2025. The main reason is that profit from ocean freight activities increased sharply thanks to increases in transport volume and unit freight rates, while the Company proactively utilised low-priced FO fuel sources imported before fuel prices rose, contributing to cost reduction and significant improvement in business efficiency. Although river transport, petroleum trading, and subsidiary operations still faced many difficulties, the growth of ocean freight activities offset these declines and caused the consolidated profit for Q2/2026 to increase sharply compared to the same period last year.

Respectfully!

LEGAL REPRESENTATIVE

M.S.D.N: 0200412699 - CTCP
CÔNG TY CỔ PHẦN VẬN TẢI VÀ DỊCH VỤ PETROLIMEX HẢI PHÒNG
THÀNH PHỐ HẢI PHÒNG

CHỦ TỊCH HĐQT

Đào Thanh Liêm

CÔNG TY CỔ PHẦN VẬN TẢI VÀ DỊCH VỤ PETROLIMEX HẢI PHÒNG

Digitally signed by CÔNG TY CỔ PHẦN VẬN TẢI VÀ DỊCH VỤ PETROLIMEX HẢI PHÒNG
DN: C=VN, S=Hải Phòng, L=Quận Ngô Quyền, O=CÔNG TY CỔ PHẦN VẬN TẢI VÀ DỊCH VỤ PETROLIMEX HẢI PHÒNG, CN=CÔNG TY CỔ PHẦN VẬN TẢI VÀ DỊCH VỤ PETROLIMEX HẢI PHÒNG, OID.0.9.2342.19200300.100.1.1=MST:0200412699
Reason: I have reviewed this document
Location:
Date: 2026-07-28 15:10:40
Foxit Reader Version: 9.0.0