PETROLIMEX TANKER CORPORATION
VIETNAM PETROLEUM TRANSPORT JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Số: 218/VIPCO-CV-CBTT

Hai Phong, October 28, 2026

Re: Explanation of Separate Financial Statements for Q3 of 2026

To:
- **THE STATE SECURITIES COMMISSION**
- **THE HO CHI MINH STOCK EXCHANGE**

1. Organization name: Vietnam Petroleum Transport Joint Stock Company
   - Stock code: VIP
   - Head office address: Lien Minh Maritime Building – No. 802 Le Hong Phong Street, Hai An Ward, Hai Phong City.
   - Phone; 0225 3838680 / Fax: 0225 3838033
2. Information disclosure content:

Based on the Parent Company's Q3 2026 Financial Statements, VIPCO Petroleum Transport Joint Stock Company hereby reports and explains the reasons for the year-on-year fluctuation of more than 10% in profit after tax (PAT) for Q3 2026 compared to Q3 2025, as follows:

Unit: VND million

Item	Six-month period of 2025	Six-month period of 2026	Compare to 2025	
			Variance	%
(1)	(2)	(3)	(4)=(3)-(2)	(5)=(4)/(2)
Total Revenue	161,064	201,970	40,906	25.40
Total Expenses	145,249	170,656	25,407	17.49
Profit after Tax	15,815	31,314	15,499	98.00

Explanation:

- Revenue from sales of goods and rendering of services in Q3 2026 increased by approximately VND 34.5 billion compared to the same period in 2025. This increase was attributable to VIPCO directly operating two additional VP Asphalt vessels in 2026. In addition, in Q3 2026, the Company was granted an increase in freight rates for the Petrolimex fleet.
- Revenue from financial activities in Q3 2026 increased by approximately VND 6.26 billion compared to the same period in 2025, due to higher interest rates on term deposits.

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Ký ngày: 28/10/2026 14:52:04

- The fixed costs of the fleet decreased as Petrolimex 18 completed its depreciation in Q3 2026. In addition, following the change in accounting principles under Circular No. 99/2025/TT-BTC, the Company ceased accruing periodic fleet maintenance and repair expenses from 2026, which also significantly reduced the cost of sales for transportation activities compared to the previous year.

3, This information has been published on the Company's website on October 28, 2026 at: http://www.vipco.com.vn (Investors/Documents and Publications section),

We certify that all information disclosed herein is true and accurate, and we accept full legal responsibility for the content of this disclosure,

Attached documents:
Scanned file Separate Financial Statements for Q3 of 2026
Recipient:
- As above
- Archived: *Administrative Office, General Department (Thanhpt)*

VIETNAM PETROLEUM TRANSPORT JSC
INFORMATION DISCLOSURE PERSON

(Signed and sealed)

LE TRUNG TAN

Bản tiếng Anh này do Công ty Cổ phần Chứng khoán FPT lập trên cơ sở bản gốc bằng tiếng Việt do Công ty cổ phần Vận tải Xăng dầu VIPCO cung cấp

This English version has been prepared by FPT Securities Joint Stock Company based on the Vietnamese original document provided by Vietnam Petroleum Transport Joint Stock Company.

CÔNG TY CỔ PHẦN CHỨNG KHOÁN FPT

S.G.P:01-C.T.C.P
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P.TÂY HỒ - T.P HÀ NỘI

PHÓ GIÁM ĐỐC
TƯ VẤN TÀI CHÍNH DOANH NGHIỆP
Lê Hải Nam