

No.: 65.../2026 /TCHC - PTC
Subject : *Announcement of the Q3 2026
Financial Report.*

Nghe An, October 17, 2026

PERIODIC DISCLOSURE OF FINANCIAL REPORTS

To: Hanoi Stock Exchange

In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information on the securities market, Phuong Dong Petroleum Tourism Joint Stock Company hereby discloses its financial statements for the third quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Name of organization : Phuong Dong Petroleum Tourism Joint Stock Company

- Stock ticker: PDC
- Address: 218 Le Duan Street, Truong Vinh Ward, Nghe An Province
- Contact phone number: 02383562299 ; Fax: 02383593479
- Email: ptc@phuongdongpv.com.vn ; Website: <http://phuongdongpv.com.vn>

2. Content of the published information:

- Q3 2026 Financial Statements
 - ☒ Separate financial statements (TCNY) (There are no subsidiaries and the superior accounting unit has subordinate units);

- Cases that require an explanation of the cause:

+ The after-tax profit in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:



Explanatory document in case of a checkmark:



This information was published on the company's website on October 17, 2026, at the following link: <http://phuongdongpv.com.vn> under Shareholder Information.

Attached documents:

- Financial statements for Q3 2026
- Explanatory document

Organization representative



Trần Đình Phúc

CÔNG TY
CP DU LỊCH
DẦU KHÍ
PHƯƠNG
ĐÔNG

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STATEMENT OF FINANCIAL POSITION
30/09/2026

TT	ASSETS	Mã số	Note	Closing balance VND	Opening balance VND
A/	SHORT-TERM ASSETS	100		109,646,054,148	103,622,028,224
I/	Cash and cash equivalents	110	6.1	4,934,742,803	4,324,704,378
1.	Cash	111		4,934,742,803	4,324,704,378
2.	Cash equivalents	112		-	-
II/	Short-term financial investments	120			-
III/	Short-term receivables	130		104,106,568,165	98,220,056,996
1.	Short-term trade receivables	131	6.3	116,720,859,433	114,012,976,679
2.	Short-term advances to suppliers	132		30,666,415,905	29,314,207,596
3.	Other short-term receivables	135	6.4	2,248,163,836	421,743,730
4.	Short-term allowance for doubtful deb	136		(45,528,871,009)	(45,528,871,009)
IV/	Inventories	140	6.7	109,057,833	81,712,355
1.	Inventories	141		109,057,833	81,712,355
V/	Other short-term assets	160		495,685,347	995,554,495
1.	Short-term prepaid expenses	161	6.13		499,869,148
2.	Value added tax deductibles	162			
3.	Taxes and other receivables from the State budget	163		495,685,347	495,685,347
B/	LONG-TERM ASSETS	200		130,117,060,745	138,221,207,487
I/	Long-term receivables	210	6.4	2,700,000	2,700,000
1.	Other long-term receivables	215		2,700,000	2,700,000
II/	Fixed assets	220		80,546,206,328	83,968,039,284
1.	Tangible fixed asset	221	6.9	80,546,206,328	83,968,039,284
	- Cost	222		214,470,552,545	214,331,663,656
	- Accumulated depreciation	223		(133,924,346,217)	(130,363,624,372)
2.	Intangible fixed assets	227	6.10	-	-
	- Cost	228		442,380,500	442,380,500
	- Accumulated amortisation	229		(442,380,500)	(442,380,500)
III/	Investment properties	240	6.12	39,536,970,772	42,306,765,071
	- Cost	241		57,692,617,503	57,692,617,503
	- Accumulated depreciation	242		(18,155,646,731)	(15,385,852,432)
IV/	Long-term assets in progress	250		-	-
1.	Construction in progress	252	6.8		
VI/	Long-term financial investments	260		5,886,206,993	5,886,206,993



TT	ASSETS	Mã số	Note	Closing balance VND	Opening balance VND
1.	Equity investments in other entities	263		12,172,670,000	12,172,670,000
2	Allowances for impairment of long-term	264		(6,286,463,007)	(6,286,463,007)
VII/	Other long-term assets	270		4,144,976,652	6,057,496,139
1.	Long-term prepaid expenses	271		4,144,976,652	6,057,496,139
	TOTAL ASSETS (270=100+200)	280		239,763,114,893	241,843,235,711
	RESOURCES	Mã số	Note	30/09/2026	01/01/2026
C/	LIABILITIES	300		89,674,649,453	97,397,089,144
I/	Short-term liabilities	310		89,460,849,453	97,183,289,144
1.	Short-term trade payables	311	6.16	85,605,598,828	93,866,725,711
2.	Short-term advances from customers	312		181,570,500	287,568,500
3.	Taxes and amounts payable to the State budget	314	6.17	1,178,746,161	447,653,835
4.	Payables to employees	315		1,790,405,715	1,891,254,796
5.	Short-term accrued expenses	316	6.18	149,439,403	182,713,949
6.	Short-term unearned revenue	319	6.20	366,601,177	303,508,000
7.	Other short-term payables	320	6.19	163,640,750	162,617,434
8.	Bonus and welfare fund	323		24,846,919	41,246,919
III/	Long-term liabilities	330		213,800,000	213,800,000
1.	Other long-term payables	338		213,800,000	213,800,000
D/	EQUITY	400		150,088,465,440	144,446,146,567
I/	Owner's equity	410		150,088,465,440	144,446,146,567
1.	Owner's contributed capital	411	6.25	150,000,000,000	150,000,000,000
	- Ordinary shares with voting rights	411a		150,000,000,000	150,000,000,000
2.	Share premium	412	6.25	22,819,811,566	22,819,811,566
3.	Other equity funds	414	6.25	116,593,948	116,593,948
4.	Retained earnings	420		(22,847,940,074)	(28,490,258,947)
	- Retained earnings/(losses) accumulated to the prior year end	420a	6.25	(28,490,258,947)	(30,476,735,133)
	- Retained earnings/(losses) of the current year	420b		5,642,318,873	1,986,476,186
III/	Other resources and funds	430		-	
	TOTAL RESOURCES (440=300+400)	440		239,763,114,893	241,843,235,711



Chief Accountant

Nguyen Thi Nguyet



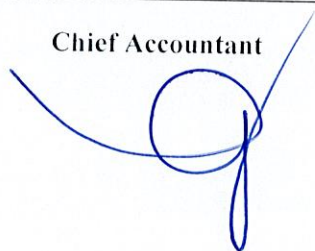
Trần Đình Phúc

STATEMENT OF INCOME

Third quarter 2026

ITEMS 1	Code 2	Note 3	1st Quarter		Accumulated from the beginning of the year	
			Current year VND	Prior year VND	Current year VND	Prior year VND
1. Gross revenue from goods sold and services rendered	01	VI.25	11,350,252,559	8,681,366,299	34,359,341,921	31,625,204,451
2. Deductions	02					0
3. Net revenue from goods sold and services rendered (10=01-02)	10		11,350,252,559	8,681,366,299	34,359,341,921	31,625,204,451
4. Cost of goods sold and services rendered	11	VI.27	5,382,116,197	4,097,160,023	21,338,730,470	19,439,606,217
5. Gross profit/ (losses) from goods sold and services rendered (20=10-11)	20		5,968,136,362	4,584,206,276	13,020,611,451	12,185,598,234
6. Financial income	22	VI.26	1,356,776	1,391,631	3,412,095	2,126,124
7. Financial expenses	23	VI.28		0		
- In which: Interest expense	24					0
8. Selling expenses	25		125,026,345	124,564,260	402,025,912	413,316,883
9. General and administration expenses	26		1,370,767,979	1,586,019,507	5,659,548,127	6,105,684,866
10. Net operating profit/ (losses) { 30= 20+ (21-22) - (24+25) }	30		4,473,698,814	2,875,014,140	6,962,449,507	5,668,722,609
						0
11. Other income	31		397,626,058	354,178,338	1,066,147,996	594,933,741
12. Other expenses	32		351,507,974	354,128,338	975,698,912	589,898,741
13. Other profit/ (losses) (40=31-32)	40		46,118,084	50,000	90,449,084	5,035,000
14. Accounting profit/ (losses) before tax (50=30+40)	50		4,519,816,898	2,875,064,140	7,052,898,591	5,673,757,609
15. Current corporate income tax expense	51	VI.30	903,963,380	575,012,828	1,410,579,718	1,134,751,522
16. Deferred corporate tax (income)/ expense	52	VI.30				0
17. Net profit/ (losses) after corporate income tax(60	60		3,615,853,518	2,300,051,312	5,642,318,873	4,539,006,087
18. Basic earnings per share (*)	70					

Chief Accountant



Nguyen Thi Nguyet

General Director



Trần Đình Phúc

Phuong Dong Petroleum tourism joint stock Company
218 Le Duan Street- Vinh City- Nghe An Province

Form B03 - DN

STATEMENT OF CASH FLOWS

Indirect method

TT	ITEMS	Code	Current year VND	Prior year VND
I.	CASH FLOWS FROM OPERATING ACTIVITIES			
1.	(Losses)/Profit before tax	01	7,052,898,591	5,673,757,609
2.	Adjustments for:			
-	Depreciation and amortisation of fixed assets and investment properties	02	6,330,516,144	5,950,627,404
-	Allowances and provisions	03	-	-
-	(Gains)/losses from investing activities	05		
-	Interest expense			
3.	Operating profit before changes in working capital	08	13,383,414,735	11,624,385,013
-	Change in receivables	09	(7,435,979,776)	(535,933,228)
-	Change in inventories	10	(27,345,478)	26,676,207
-	Change in payables (excluding accrued loan interest and corporate income tax payable)	11	(7,722,439,691)	(15,534,852,200)
-	Change in prepaid expenses	12	2,412,388,635	3,264,023,255
-	Corporate income tax paid	15		
-	Other cash payments for operating activities			
	Net cash flows from operating activities	20	610,038,425	(1,155,700,953)
II.	CASH FLOWS FROM INVESTING ACTIVITIES			
1.	Acquisition and construction of fixed assets and other long-term assets	21	-	-
2.	Proceeds from sale, disposal of fixed assets and other long-term assets	22		
3.	Interest earned, dividends and profits received	27		
	Net cash flows from investing activities	30	-	-
III.	CASH FLOWS FROM FINANCING ACTIVITIES			
	Net cash flows from financing activities	40		
	Net increase/(decrease) in cash for the period	50	610,038,425	(1,155,700,953)
	Cash and cash equivalents at the beginning of the period/year	60	4,324,704,378	3,177,207,205
	Cash and cash equivalents at the end of the period/year	70	4,934,742,803	2,021,506,252

Chief Accountant

Nguyen Thi Nguyet

General Director



Tran Dinh Phuc

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Third quarter 2026

I- GENERAL INFORMATION

1. Structure of ownership: Shares
2. Business area: Hotel - Restaurant - International Travel - Trade
3. Business activities: Hotel - Restaurant - International Travel - Trade
4. Normal production and business cycle: 12 months
5. Characteristics of the business activities in the year which have impact on the financial statements:
6. The Company's structure

List of subsidiaries

List of joint venture and associate companies

List of Affiliated Entities with Non-Dependent Accounting Status Branch of Phuong Dong Petroleum Tourism Joint Stock Company - Phuong Dong Hotel

7. Disclosure of information comparability in the financial statements: Comparability is possible

II- Accounting period, accounting currency

- 1- Accounting period from January 1 to December 31
2. Accounting currency: VND

III- Accounting Standards, accounting regime

1. Accounting regime: The Company applies the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance
2. Statement on compliance with Accounting Standards and Accounting Regime: The Company has applied Vietnamese Accounting Standards and documents guiding the Standards issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard, circulars guiding the implementation of standards and current Accounting Regime.

IV- Accounting policies applied in case of a going concern

1. Principles for converting Financial Statements prepared in foreign currency to Vietnamese Dong (In case the accounting currency is different from Vietnamese Dong); Impact (if any) due to converting Financial Statements from foreign currency to Vietnamese Dong.
2. Types of exchange rates applied in accounting: Actual transaction exchange rate.
3. The principle of determining the real interest rate (effective interest rate) used to discount cash flows.
4. Principles for recording cash and cash equivalents: Record according to actual occurrence and actual balance in funds and bank accounts.
5. Principles of accounting for financial investments
 - a) Trading securities;
 - b) Held-to-maturity investments;
 - c) Loan receivables;
 - d) Investments in subsidiaries, joint ventures, associates;
 - d) Equity investments in other entities: Historical cost convention
 - e) Accounting methods for other transactions related to financial investments.
6. Principles of accounting for receivables: Track details by customer, divide short-term or long-term debt periods, apply provisioning policies according to Circular No. 228/2009/TT-BTC issued on December 7, 2009.

7. Principles of inventory recognition:

Inventory recognition principle: According to actual value

Inventory valuation method: Weighted average

Inventory accounting method: Perpetual declaration

Method of setting up inventory price reduction provision:

8. Principles of recording and depreciation of fixed assets, financial leased fixed assets; investment real estate: according to regulation 203/2009/TT-BTC dated October 20, 2009

9. Accounting principles for business cooperation contracts.

10. Accounting principles for deferred corporate income taxes.

11. Accounting principles for prepaid expenses.

12. Accounting principles for liabilities.

13. Principles of recording loans and financial lease liabilities.

14. Principles of recognition and capitalization of borrowing costs.

15. Principle of recording payable expenses.

16. Principles and methods of recording provisions for payables:

17. Principle of recognizing unearned revenue.

18. Principles of recording convertible bonds.

19. Principle of owner's equity recognition:

- Principles for recording owners' capital contributions, share premiums, convertible bond options, and other owners' capital.

- Principles for recording asset revaluation differences:

- Principles for recording exchange rate differences:

- Principles for recording undistributed profits:

20. Principles and methods of revenue recognition:

- Revenue from sale of goods

- Revenue from services rendered:

- Financial income:

- Revenue from construction contracts:

- Other revenue

21. Accounting principles for revenue deductions.

22. Accounting principles for cost of goods sold.

23. Accounting principles for financial expenses :

24. Accounting principles for selling expenses and general and administration expenses.

25. Principles and methods of recording corporate income tax expenses and deferred corporate income tax expenses.

a) Trading securities;

V. Accounting policies applied (in case the enterprise does not meet the going concern assumption)

1. Are long-term assets and long-term liabilities reclassified as short-term?

2. Principles for determining the value of each type of asset and liability (according to net realizable value, recoverable value, fair value, current value, current price...)

3. Principles of financial handling:

- Provisions;

- Differences in asset revaluation and exchange rate differences (still reflected on the Balance Sheet – if any).

VI. Additional information on the presented sections on the Statement of Financial Position

01. Cash

Unit: VND

Items	Closing balance	Opening balance
- Cash		

- Bank deposit		
- Cash in transit		
Total	4,934,742,803	4,324,704,378

c) Investments in other entities (Details of each investment according to the percentage of capital held and the percentage

Items	Closing balance			Opening balance		
	Cost	Allowance	Fair value	Cost	Allowance	Fair value
- Investment in other entities;	12,172,670,000	(5,352,660,376)	6,820,009,624	12,172,670,000	(5,352,660,376)	6,820,009,624

03. Trade receivables

Items	Closing balance	Opening balance
a) Short-term trade receivables	116,720,859,433	114,012,976,679
Muong Thanh Cua Dong Hotel		
Duc Thuan Company Limited		
- Other trade receivables		

04. Other receivables

Items	Closing balance		Opening balance	
	Amount	Allowance	Amount	Allowance
a) Short-term other receivables				
- Others	30,666,415,905		29,314,207,596	
Total	30,666,415,905		29,314,207,596	

07. Inventories

Items	Closing balance		Opening balance	
	Cost	Allowance	Cost	Allowance
- Goods in transit				
- Raw materials	109,057,833		81,712,355	
Total	109,057,833		81,712,355	

10. Increases/ Decreases in the tangible fixed assets

Items	Land use rights	Publishing rights	Patent	Trademarks	Computer software	Licenses and franchises	Others	Total
Cost								
Opening balance					442,380,500			442,380,500.0
Closing balance					442,380,500			442,380,500
Accumulated depreciation								
-Opening balance					442,380,500			442,380,500
-Closing balance					442,380,500			442,380,500
Net book value								
- Opening balance								
- Closing balance								

12. Increases,decreases in investment real estate

Items	Opening balance	Decreases in the year	Increases in the year	Closing balance
a) Investment real estate for rent				
Cost				
- Buildings	57,692,617,503			57,692,617,503
Accumulated depreciation				
-Buildings	15,385,852,432		2,769,794,299	18,155,646,731
Carrying amount	42,306,765,071			39,536,970,772

13. Prepaid expenses

Items	Closing balance	Opening balance
a) Short-term expenses		
- Exporting instruments and tools;		499,869,148
Total		499,869,148

16. Trade payables

Items	Closing balance		Opening balance	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
a) Short-term trade payables				
Muong Thanh Cua Dong Hotel				
Ocean Group Joint Stock Company				
Short-term trade payables to related parties				
Total	80,546,206,328		83,968,039,284	

17. Taxes and amounts payables to the State budget

Items	Opening balance	Amount payable	Paid	Closing balance
a) Amounts payables				
-Value added tax on domestic goods				
- Special consumption tax				
- Corporate income tax				
- Personal income tax				
Total	366,601,177		303,508,000	

18. Accrued expenses

Items	Closing balance	Opening balance
a) Short-term accrued expenses		
Total		

19. Other payables

Items	Closing balance	Opening balance
a) Short-term other payables		
-Trade union fee		
-Social insurance		
- Health insurance		
-Unemployment insurance		

Total	163,640,750	162,617,434
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20. Unearned revenue

Items	Closing balance	Opening balance
a) Short-term unearned revenue		
- Revenue received in advance;		
Total		

25. Owner's equity

a- Reconciliation table of equity.

Items	Owner's contribute d capital	Share premium	Conv ertibl e Bond Optio	Other owner's capital	Assets revaluatio n reserve	Foreig n exchan ge reserv	Retained earnings	Others	Total
A	1	2	3	4	5	6	7	8	9
Prior year's opening balance	150,000,000,000	22,819,811,566		116,593,948			(28,490,258,947)		144,446,146,567
- Losses of the year							5,642,318,873		5,642,318,873
Prior year's closing balance	150,000,000,000	22,819,811,566		116,593,948			(22,847,940,074)		150,088,465,440
Current year's closing balance	150,000,000,000	22,819,811,566		116,593,948			(22,847,940,074)		150,088,465,440

b- Details of owner's investment capital

d. Stock

Items	Closing balance	Opening balance
-The number of shares sold to the public		
+ Common stock	15,000,000	15,000,000
-The number of outstanding shares		
+Common stock	15,000,000	15,000,000

* Par value of outstanding shares:10.000 VNĐ

26. Differences arising from asset revaluation.

27. Foreign exchange difference

28. Funds

30. Other information is explained and presented by the enterprise itself.

VII - ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE STATEMENT OF INCOME

1. Revenue from goods sold and services rendered (Code 01)

Items	Current year VND	Prior year VND
a. Revenue		
-Revenue from sales of finished products	11,350,252,559	8,681,366,299
Total	11,350,252,559	8,681,366,299

2. Deductions (Code 02)

3. Cost of goods sold and services rendered (code 11)

Items	Current year VND	Prior year VND
-Cost of finished goods sold	21,338,730,470	19,439,606,217
Total	21,338,730,470	19,439,606,217

4. Financial income (Code 21)

Items	Current year VND	Prior year VND
-Other financial income	3,412,095	2,126,124
Total	3,412,095	2,126,124

5. Financial expenses (Code 22)

Items	Current year VND	Prior year VND
- Allowance for impairment of investments		
-Other financial expenses		
Total		

6. Other income.

Items	Current year VND	Prior year VND
- Others.	1,066,147,996	594,933,741
Total	92,016,485	594,933,741

7. Other expenses

Items	Current year VND	Prior year VND
- Others.	975,698,912	589,898,741
Total		589,898,741

8. Selling, general and administration expenses.

Items	Current year VND	Prior year VND
a) General and administration expenses incurred during the period	5,659,548,127	6,105,684,866
b) Selling expenses incurred during the period	402,025,912	413,316,883

VIII. Comparative figures

IX- Other information

Chief Accountant

Nguyen Thi Nguyet

General Director
CÔNG TY CP
DU LỊCH DẦU KHÍ
PHƯƠNG ĐÔNG
TỈNH NGHỆ AN
Trần Đình Phúc