

PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

CONSOLIDATED FINACIAL STATEMENTS

PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

The First Quarter of 2026

Ha Noi, April 2026



CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

VND

| ASSETS | Code | Note | 31/03/2026 | 01/01/2026 (Adjusted) |
|-----------------------------------------------------------------------|------------|------|--------------------------|--------------------------|
| 1 | 2 | 3 | 4 | 5 |
| A - CURRENT ASSETS | 100 | | 4,011,237,749,390 | 3,952,010,638,494 |
| I. Cash and cash equivalents | 110 | | 342,130,996,011 | 216,258,196,695 |
| 1. Cash | 111 | | 178,349,064,974 | 120,610,628,129 |
| 2. Cash equivalents | 112 | | 163,781,931,037 | 95,647,568,566 |
| II. Short-term investments | 120 | | 399,341,507,945 | 386,241,507,945 |
| 1. Trading securities | 121 | | 14,900,000,000 | 14,900,000,000 |
| 2. Provision for diminution in value of trading securities (*) | 122 | | (13,885,000,000) | (13,885,000,000) |
| 3. Held-to-maturity investments | 123 | | 667,499,101,997 | 654,399,101,997 |
| 4. Provision for short-term investments held to maturity (*) | 124 | | (269,172,594,052) | (269,172,594,052) |
| 5. Other short-term investments | 125 | | - | - |
| 6. Provision for losses on other short-term investments (*) | 126 | | - | - |
| III. Short-term receivables | 130 | | 1,881,498,520,733 | 1,962,933,929,994 |
| 1. Short-term trade receivables | 131 | | 1,464,979,993,477 | 1,653,714,479,152 |
| 2. Short-term prepayments to suppliers | 132 | | 703,960,254,812 | 614,457,863,572 |
| 3. Receivable according to construction contract plan progress | 134 | | 41,289,248,942 | - |
| 4. Other short-term receivables | 135 | | 461,346,389,530 | 485,010,604,849 |
| 5. Provision for short-term doubtful debts (*) | 136 | | (790,918,076,948) | (791,090,418,599) |
| 6. Shortage of assets awaiting resolution | 137 | | 840,710,920 | 841,401,020 |
| IV. Inventories | 140 | | 1,291,771,405,805 | 1,296,303,009,831 |
| 1. Inventories | 141 | | 1,430,000,799,712 | 1,435,183,096,598 |
| 2. Provision for devaluation of inventories (*) | 142 | | (138,229,393,907) | (138,880,086,767) |
| V. Short-term biological assets | 150 | | - | - |
| 1. Livestock raised for short-term, one-time production | 151 | | - | - |
| 2. Seasonal crops or crops grown for short-term, one-time production. | 152 | | - | - |
| 3. Provision for short-term losses of biological assets (*) | 153 | | - | - |
| VI. Other short-term assets | 160 | | 96,495,318,896 | 90,273,994,029 |
| 1. Short-term prepaid expenses | 161 | | 2,542,183,815 | 1,255,522,428 |

| ASSETS | Code | Note | 31/03/2026 | 01/01/2026 (Adjusted) |
|-------------------------------------------------------------|------------|------|--------------------------|--------------------------|
| 1 | 2 | 3 | 4 | 5 |
| 2. Deductible VAT | 162 | | 59,293,069,543 | 54,417,778,958 |
| 3. Taxes and other receivables from State budget | 163 | | 34,660,065,538 | 34,600,692,643 |
| 4. Transactions to buy and sell Government bonds | 164 | | - | - |
| 5. Other short-term assets | 164 | | - | - |
| B - NON-CURRENT ASSETS | 200 | | 2,123,196,496,286 | 2,141,944,580,633 |
| I. Long-term receivables | 210 | | 23,348,598,852 | 27,266,262,226 |
| 1. Long-term receivables from customers | 211 | | - | - |
| 2. Long-term prepayments to suppliers | 212 | | - | - |
| 3. Other long-term receivables | 215 | | 23,348,598,852 | 27,266,262,226 |
| 4. Provision for long-term doubtful debts (*) | 216 | | - | - |
| II. Fixed assets | 220 | | 973,565,449,925 | 983,292,048,099 |
| 1. Tangible fixed assets | 221 | | 722,445,624,616 | 731,994,415,442 |
| - Historical cost | 222 | | 1,612,727,345,101 | 1,618,057,605,919 |
| - Accumulated depreciation (*) | 223 | | (890,281,720,485) | (886,063,190,477) |
| 2. Financial leased fixed assets | 224 | | - | - |
| - Historical cost | 225 | | - | - |
| - Accumulated depreciation (*) | 226 | | - | - |
| 3. Intangible fixed assets | 227 | | 251,119,825,309 | 251,297,632,657 |
| - Historical cost | 228 | | 269,672,024,444 | 269,672,024,444 |
| - Accumulated amortization (*) | 229 | | (18,552,199,135) | (18,374,391,787) |
| III. Long-term biological assets | 230 | | - | - |
| 1. Livestock raised for periodic product distribution | 231 | | - | - |
| 2. Livestock raised for one-time, long-term production | 236 | | - | - |
| 3. Seasonal crops or long-term single-product crops. | 237 | | - | - |
| 4. Provision for short-term losses of biological assets (*) | 238 | | - | - |
| IV. Investment properties | 240 | | 106,069,141,239 | 106,690,395,945 |
| - Historical costs | 241 | | 135,326,253,059 | 135,326,253,059 |
| - Accumulated depreciation (*) | 242 | | (29,257,111,820) | (28,635,857,114) |
| V. Long-term assets in progress | 250 | | 145,993,608,656 | 145,993,608,656 |
| 1. Long-term work in progress | 251 | | 36,044,435,616 | 36,044,435,616 |
| 2. Construction in progress | 252 | | 109,949,173,040 | 109,949,173,040 |
| VI. Long-term investments | 260 | | 763,063,604,794 | 764,510,074,315 |
| 1. Invest in subsidiaries | 261 | | - | - |
| 2. Investments in joint ventures and associates | 262 | | 27,686,502,296 | 29,132,971,817 |
| 3. Equity investments in other entities | 263 | | 185,313,000,000 | 185,313,000,000 |
| 4. Provision for devaluation of long-term investments (*) | 264 | | (159,621,017,502) | (159,621,017,502) |
| 5. Long-term investment held until maturity | 265 | | 709,685,120,000 | 709,685,120,000 |
| 6. Provision for long-term investments held to maturity (*) | 266 | | - | - |

| ASSETS | Code | Note | 31/03/2026 | 01/01/2026 (Adjusted) |
|---------------------------------------------------------|------------|------|--------------------------|--------------------------|
| 1 | 2 | 3 | 4 | 5 |
| VII . Other long-term assets | 270 | | 111,156,092,820 | 114,192,191,392 |
| 1. Long-term prepaid expenses | 271 | | 85,029,225,237 | 88,065,323,809 |
| 2. Deferred income tax assets | 272 | | 13,229,667,583 | 13,229,667,583 |
| 3. Equipment, supplies, and long-term replacement parts | 273 | | - | - |
| 4. Other long-term assets | 274 | | 12,897,200,000 | 12,897,200,000 |
| 5. Commercial advantage | 279 | | - | - |
| TOTAL ASSETS (280 = 100 + 200) | 280 | | 6,134,434,245,676 | 6,093,955,219,127 |

| CAPITAL | Code | Note | 31/03/2026 | 01/01/2026 (Adjusted) |
|-------------------------------------------------------------|------------|------|--------------------------|--------------------------|
| 1 | 2 | 3 | 4 | 5 |
| C - LIABILITIES | 300 | | 5,663,104,579,068 | 5,613,950,796,674 |
| I. Current liabilities | 310 | | 5,488,020,338,762 | 5,438,381,719,533 |
| 1. Short-term trade payables | 311 | | 2,982,850,698,575 | 3,086,872,810,043 |
| 2. Short-term prepayments from customers | 312 | | 367,312,687,635 | 263,139,941,973 |
| 3. Dividends and profits must be paid | 313 | | 40,394,150,917 | 40,394,150,917 |
| 4. Taxes and other payables to State budget | 314 | | 96,538,185,630 | 101,123,640,350 |
| 5. Payables to employees | 315 | | 39,216,434,187 | 74,364,954,892 |
| 6. Short-term accrued expenses | 316 | | 488,430,565,470 | 570,970,124,293 |
| 7. Payable according to construction contract plan progress | 318 | | - | - |
| 8. Short-term unearned revenue | 319 | | 10,713,665,583 | 3,194,386,718 |
| 9. Other short-term payables | 320 | | 584,650,487,858 | 560,551,220,089 |
| 10. Short-term borrowings and finance lease liabilities | 321 | | 876,257,706,589 | 736,114,733,940 |
| 11. Provision for short-term payables | 322 | | 5,911,574,700 | 5,911,574,700 |
| 12. Bonus and welfare fund | 323 | | (4,255,818,382) | (4,255,818,382) |
| 13. Price stabilization fund | 324 | | - | - |
| 14. Transactions to buy and sell Government bonds | 325 | | - | - |
| II. Non-current liabilities | 330 | | 175,084,240,306 | 175,569,077,141 |
| 1. Long-term payables to the seller | 331 | | - | - |
| 2. Buyer pays in advance long term | 332 | | - | - |
| 3. Taxes and long-term government payments | 333 | | - | - |
| 4. Long-term accrued expenses | 334 | | 115,497,608,588 | 115,497,608,588 |
| 5. Long-term unearned revenue | 337 | | 45,160,239,515 | 45,522,199,903 |
| 6. Other long-term payables | 338 | | 2,426,392,203 | 2,549,268,650 |
| 7. Long-term borrowings and finance lease liabilities | 339 | | 12,000,000,000 | 12,000,000,000 |
| 8. Convertible bonds | 340 | | - | - |
| 9. Preferred shares | 341 | | - | - |
| 10. Deferred income tax payable | 342 | | - | - |

| CAPITAL | Code | Note | 31/03/2026 | 01/01/2026 (Adjusted) |
|-------------------------------------------------------------------|------------|------|--------------------------|--------------------------|
| 1 | 2 | 3 | 4 | 5 |
| 11. Provisions for long-term payables | 343 | | - | - |
| 12. Science and technology development fund | 344 | | - | - |
| D - OWNER'S EQUITY (400 = 410 + 430) | 400 | | 471,329,666,608 | 480,004,422,453 |
| I. Owner's equity | 410 | | 471,329,666,608 | 480,004,422,453 |
| 1. Contributed capital | 411 | | 4,000,000,000,000 | 4,000,000,000,000 |
| - Common shares have voting rights | 411a | | 4,000,000,000,000 | 4,000,000,000,000 |
| - Preferred shares | 411b | | - | - |
| 2. Share Premium | 412 | | 6,831,719,482 | 6,831,719,482 |
| 3. Bond conversion option | 413 | | - | - |
| 4. Other capital | 414 | | 22,681,220,411 | 22,681,220,411 |
| 5. Treasury shares (*) | 415 | | (29,720,195) | (29,720,195) |
| 6. Difference in asset revaluation | 416 | | - | - |
| 7. Exchange rate difference | 417 | | - | - |
| 8. Development and investment funds | 418 | | 150,859,427,814 | 150,859,427,814 |
| 10. Other reserves | 420 | | 233,648,426 | 233,648,426 |
| 11. Retained earnings | 421 | | (4,043,862,055,569) | (4,035,975,171,212) |
| - Retained earnings accumulated till the end of the previous year | 421a | | (4,035,975,171,212) | (4,023,784,000,841) |
| - Retained earnings of the current period | 421b | | (7,886,884,357) | (12,191,170,371) |
| 13. Non - Controlling Interests | 429 | | 334,615,426,239 | 335,403,297,727 |
| TOTAL CAPITAL (440 = 300+400) | 440 | | 6,134,434,245,676 | 6,093,955,219,127 |

Approve, 29 April 2026

Preparer

Chief Accountant

Legal representative

General Director



Nguyen Thi Thu Anh



Vu Minh Cong



Tran Quoc Hoan

CONSOLIDATED STATEMENT OF INCOME

From January 01, 2026 to March 31, 2026

Unit: VND

| Num ber | ITEMS | Code | Note | First Quarter | | Accumulated from the beginning of the year to the end of this quarter | |
|------------|-------------------------------------------------------------------------|------|------|------------------|-----------------|--------------------------------------------------------------------------|-----------------|
| | | | | Current year | Prior year | Current year | Prior year |
| 1 | Revenue from sales of goods and rendering of services | 01 | | 338,725,456,268 | 306,049,576,858 | 338,725,456,268 | 306,049,576,858 |
| 2 | Revenue deductions | 02 | | - | - | - | - |
| 3 | Net revenue from sales of goods and rendering of services (10 = 1-2) | 10 | | 338,725,456,268 | 306,049,576,858 | 338,725,456,268 | 306,049,576,858 |
| 4 | Cost of goods sold | 11 | | 310,066,394,722 | 287,408,349,911 | 310,066,394,722 | 287,408,349,911 |
| 5 | Gross profit from sales of goods and rendering of services (20 = 10-11) | 20 | | 28,659,061,546 | 18,641,226,947 | 28,659,061,546 | 18,641,226,947 |
| 6 | Profit/loss from the sale and liquidation of investment properties. | 21 | | - | - | - | - |
| 7 | Financial income | 22 | | 4,494,462,650 | 26,187,599,975 | 4,494,462,650 | 26,187,599,975 |
| 8 | Financial expense | 23 | | 9,579,591,041 | 9,412,619,990 | 9,579,591,041 | 9,412,619,990 |
| | <i>In which: Interest expense</i> | 24 | | 8,261,083,703 | 8,231,279,906 | 8,261,083,703 | 8,231,279,906 |
| 9 | Selling expense | 25 | | 670,125,166 | 1,140,719,304 | 670,125,166 | 1,140,719,304 |
| 10 | General and administrative expense | 26 | | 32,190,793,919 | 30,879,425,712 | 32,190,793,919 | 30,879,425,712 |
| 11 | Share of joint ventures and associates' profit or loss | 27 | | (1,446,469,521) | (2,842,855,022) | (1,446,469,521) | (2,842,855,022) |
| 12 | Net profit from operating activities {30=20+21+(22-23)-25-26+27} | 30 | | (10,733,455,451) | 553,206,894 | (10,733,455,451) | 553,206,894 |
| 13 | Other income | 31 | | 6,096,147,810 | 2,305,898,496 | 6,096,147,810 | 2,305,898,496 |
| 14 | Other expense | 32 | | 4,016,518,609 | 449,004,361 | 4,016,518,609 | 449,004,361 |
| 15 | Other profit (40=31-32) | 40 | | 2,079,629,201 | 1,856,894,135 | 2,079,629,201 | 1,856,894,135 |
| 16 | Total net profit before tax (50=30+40) | 50 | | (8,653,826,250) | 2,410,101,029 | (8,653,826,250) | 2,410,101,029 |
| 17 | Current corporate income tax expenses | 51 | | 20,929,595 | 10,202,045 | 20,929,595 | 10,202,045 |
| 18 | Deferred corporate income tax expense | 52 | | - | - | - | - |
| 19 | Profit after corporate income tax (60 = 50-51-52) | 60 | | (8,674,755,845) | 2,399,898,984 | (8,674,755,845) | 2,399,898,984 |
| 20 | Profit after tax attributable to owners of the parent | 61 | | (7,886,884,357) | 2,200,400,391 | (7,886,884,357) | 2,200,400,391 |
| 21 | Profit after tax attributable to non-controlling interest | 62 | | (787,871,488) | 199,498,593 | (787,871,488) | 199,498,593 |
| 22 | Basic earnings per share (*) | 70 | | (20) | 6 | (20) | 6 |

Preparer



Nguyen Thi Thu Anh

Chief Accountant



Vu Minh Cong

Approve, 29 April 2026

Legal representative
General Director



Tran Quoc Hoan

CONSOLIDATED STATEMENT OF CASH FLOWS
(Indirect method)

For the accounting period from 01/01/2026 to 31/03/2026

Unit: VND

| ITEMS | Code | Accumulated from the beginning of the year to the end of this quarter | |
|------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------|-------------------------|
| | | Current year | Prior year |
| I. CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| 1. Profit before tax | 01 | (8,653,826,250) | 2,410,101,029 |
| 2. Adjustment for: | | | |
| - Depreciation and amortization of fixed assets and investment properties | 02 | 10,200,299,685 | 10,895,234,789 |
| - Provisions | 03 | 7,122,583,273 | (3,683,193,942) |
| - Exchange gains / losses from retranslation of monetary items denominated in foreign currency | 04 | (497,627,862) | (12,932,809,536) |
| - Gains / losses from investment | 05 | (5,431,915,568) | (8,795,181,412) |
| - Interest expense | 06 | 8,261,083,703 | 8,231,279,906 |
| - Other adjustments | 07 | (500,000,000) | (1,421,356,705) |
| 3. Operating profit before changes in working capital | 08 | 10,500,596,981 | (5,295,925,871) |
| - Increase or decrease in receivables | 09 | 17,689,339,073 | 681,865,385,224 |
| - Increase or decrease in inventories | 10 | 55,760,686,233 | (21,298,668,360) |
| - Increase or decrease in payables | 11 | (83,457,235,800) | (115,053,795,469) |
| - Increase or decrease in prepaid expenses | 12 | (3,289,709,831) | 4,825,952,560 |
| - Increase/Decrease trading securities | 13 | - | - |
| - Interest paid | 14 | (463,793,511) | 440,596,033 |
| - Corporate income tax paid | 15 | (162,021,173) | (10,202,045) |
| - Other receipts from operating activities | 16 | 1,075,849,000 | 951,057,466 |
| - Other payments on operating activities | 17 | (5,113,867,003) | (559,814,656) |
| Net cash flow from operating activities | 20 | (7,460,156,031) | 545,864,584,882 |
| II. CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| 1. Purchase or construction of fixed assets and other long-term assets | 21 | - | 2,005,800,000 |
| 2. Proceeds from disposals of fixed assets and other long-term assets | 22 | 1,688,181,818 | 727,272,727 |
| 3. Loans and purchase of debt instruments from other entities | 23 | (56,400,000,000) | (22,820,000,000) |
| 4. Collection of loans and resale of debt instrument of other entities | 24 | 44,800,000,000 | 4,600,000,000 |
| 5. Money spent investing capital in other units | 25 | - | - |
| 6. Proceeds recovered from investment in capital contributions to other units | 26 | - | - |
| 7. Interest and dividend received | 27 | 2,604,173,018 | 2,459,482,136 |
| Net cash flow from investing activities | 30 | (7,307,645,164) | (13,027,445,137) |
| III. CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| 1. Proceeds from issuing shares and receiving capital contributions from owners | 31 | - | - |
| 2. Payment of capital contributions to owners, repurchase of issued shares of enterprises | 32 | - | - |
| 3. Proceeds from borrowings | 33 | 158,055,207,262 | 5,650,000,000 |
| 4. Repayment of principal | 34 | (17,912,234,613) | (8,566,090,000) |
| 5. Financial lease principal repayment | 35 | - | - |
| 6. Dividends and profits paid to owners | 36 | - | - |
| Net cash flow from financing activities | 40 | 140,142,972,649 | (2,916,090,000) |
| Net cash flows in the period (20+30+40) | 50 | 125,375,171,454 | 529,921,049,745 |

| ITEMS | Code | Accumulated from the beginning of the year to the end of this quarter | |
|--------------------------------------------------------------------|------|-----------------------------------------------------------------------|-----------------|
| | | Current year | Prior year |
| Cash and cash equivalents at the beginning of the period | 60 | 216,258,196,695 | 433,474,223,994 |
| Effect of exchange rate fluctuations | 61 | 497,627,862 | 12,932,809,536 |
| Cash and cash equivalents at the end of the period (70 = 50+60+61) | 70 | 342,130,996,011 | 976,328,083,275 |

Preparer



Nguyen Thi Thu Anh

Chief Accountant



Vu Minh Cong

Approve, 29 April 2026
Legal representative
General Director



Tran Quoc Hoan

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

From January 01, 2026 to March 31, 2026

I. CHARACTERISTICS OF THE CORPORATION'S OPERATIONS

PetroVietnam Construction Joint Stock Corporation (the "Corporation"), an entity under management of VietNam National Industry-Energy Group, now is Vietnam National Industry - Energy Group (Petrovietnam), formerly known as Petro Construction Joint Stock Company, was established in Vietnam by privatizing Petroleum Design and Construction Company under Decision No. 532/QĐ-TCCB dated 26 March 2004 of the Minister of Industry (currently known as the Ministry of Industry and Trade). Petro Construction Joint Stock Company operated under Business Registration Certificate for Joint Stock Company No. 4903000232 dated 13 March 2006 issued by Ba Ria - Vung Tau Department of Planning and Investment.

As per Resolution No. 3604/NQ-DKVN dated 26 October 2007, the Board of Members of VietNam National Industry-Energy Group ("Petrovietnam") approved the proposal on transfer of Petro Construction Joint Stock Company into PetroVietnam Construction Joint Stock Corporation, operating under the model of holding - subsidiary company. The Corporation operates under Business Registration Certificate for Joint Stock Company No. 3500102365 dated 20 December 2007, amended for the 23rd time on 11 November issued by Hanoi Authority for Planning and Investment.

The Corporation's head office is located at 14th Floor, VPI Tower, 167 Trung Kinh Street, Yen Hoa Ward, Cau Giay District, Hanoi, Vietnam.

According to the 23rd amended Business Registration Certificate dated 11 November 2025, the total charter capital of the Corporation is VND 4,000,000,000,000, equivalent to 400,000,000 shares.

Business field: Construction

Business activities:

Principal activities of the Company are construction of industrial and civil works.

Corporate structure

The Corporation has subsidiaries that have consolidated financial statements as at Financial reporting, including:

| Name of member entities | Proportion of ownership | Proportion of voting rights | Principal activities |
|----------------------------------------------------------------------|-------------------------|-----------------------------|--------------------------------------------------|
| Thai Binh Petroleum Trading and Investment Joint Stock Company | 72,22% | 72,22% | Construction, real estate business and services |
| Petroleum Equipment Assembly and Metal Structure Joint Stock Company | 50,97% | 50,97% | Construction, real estate business |
| Binh Son Petroleum Construction JSC | 48,62% | 52,56% | Trading real estate, building materials |
| Petroleum Dong Do Joint Stock Company | 34,87% | 34,87% | Real estate business and services |
| Petrovietnam Urban Development Joint Stock Company | 53,44% | 53,44% | Construction, real estate business |
| Petroleum Industrial and Civil Construction Joint Stock Company | 51% | 51% | Construction, industrial production, real estate |
| Petroleum Pipeline and Tank Construction Joint Stock Company | 51% | 51% | Construction, real estate business |

According to the assessment of the Board of General Directors of the Corporation, although the voting stake of the Corporation is less than 50% in Petroleum Dong Do Joint Stock Company, the Corporation still has the right to control this company through the right to dictate financial policies and activities, as well as assign and evaluate the implementation of the annual business plans, provide support in terms of work, construction and installation contracts, markets, and finance. Accordingly, Petroleum Dong Do Joint Stock Company is identified as a subsidiary of the Corporation.

II. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

Accounting period and accounting currency

Annual accounting year commences from 01 January and ends as at 31 December.

The Corporation maintains its accounting records in VND.

III. ACCOUNTING STANDARDS AND APPLICABLE PRACTICES

Applicable Accounting Policies

The Corporation applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2026 by the Ministry of Finance, the Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by Ministry of Finance amending and supplementing some articles of the Circular No. 202/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance guiding the preparation and presentation of Consolidated Financial Statements.

Declaration of compliance with Accounting Standards and Accounting System

The Corporation applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplementary documents as well as with current Accounting Standards and Accounting System.

IV. Accounting policies applied

1. Basis for preparation of Consolidated Financial Statements

Consolidated Financial Statements are prepared based on consolidating Separate Financial Statements of the Corporation and its subsidiaries under its control for reporting period 31 March 2026

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Corporation. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Corporation and its subsidiaries.

The operating results of subsidiaries acquired or disposed during the period are included in the Consolidated financial statements from the effective date of acquisition or up to the effective date of disposal.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Consolidated Financial Statements.

Non - controlling interest

Non - controlling interest represents the portion of profit or loss and net assets of subsidiaries not held by the Corporation.

2. Accounting estimates

The preparation of Consolidated Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Consolidated Financial Statements and the reported amounts of revenues and expenses during the accounting year.

The estimates and assumptions that have a material impact in the Consolidated Financial Statements include:

- Provision for bad debts;
- Provision for devaluation of inventory;
- Provision for payables;
- Allocation of prepaid expenses;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Corporation's Consolidated Financial Statements and that are assessed by the Board of General Directors to be reasonable under the circumstances.

3. Foreign currency transactions

The foreign currency transactions during the year are translated into Vietnam dong using the real exchange rate ruling at the transaction date.

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the date of the Consolidated Financial Statements is determined under the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Corporation regularly conducts transaction;
- For foreign currency deposited in bank, applying the bid rate of the bank where the Corporation opens its foreign currency accounts;
- For liability accounts, applying offer rate of the commercial bank where the Corporation regularly conducts transaction.

All exchange differences arising from foreign currency transactions in the period and from revaluation of remaining foreign currency monetary items at the end of the period are recorded immediately to operating results of the accounting period. Gain from revaluation of foreign currency monetary items at the end of the period is not used to distribute profit or pay dividend.

4. Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

5. Business combination and goodwill

All business combinations shall be accounted for by applying the purchase method. The cost of a business combination includes the aggregate of the fair values, at the date of exchange, of assets given, liabilities incurred or assumed, and equity instruments issued by the acquirer, in exchange for control of the acquiree plus any costs directly attributable to the business combination. The acquiree's identifiable assets, liabilities and contingent liabilities in business combination are measured at their fair values at the acquisition date.

The goodwill or interest from a cheap purchase is defined as the difference between the price of the investment fee and the fair value of the subsidiable net assets at the date of purchase held by Parent. Cheap purchase interest (if any) will be recognized in the consolidated income statement. Goodwill is allocated to costs by the straight-line method for an estimated useful period of 10 years. Periodically the Corporation will assess goodwill losses at the subsidiary, if there is evidence that the loss of goodwill is greater than the annual allocation, the allocation shall be based on the loss of goodwill in the year of arising.

6. Financial investments

Trading securities are initially recognized at original cost which includes purchase prices plus any directly attributable transaction costs such as brokerage, transaction fee, cost of information provision, taxes, bank's fees and charges. After initial recognition, trading securities are measured at original cost less provision for diminution in value of trading securities. Upon the liquidation or transfer, cost of trading securities is determined using first in first out method or weighted average method.

Investments held to maturity comprise term deposits (including treasury bills and promissory notes), bonds, preference shares which the issuer is required to repurchase at a certain time in the future and loans, etc. held to maturity to earn profits periodically and other held to maturity investments deposits held to maturity to earn profits periodically and other investments held to maturity.

Investments in subsidiaries, joint ventures and associates: During the period, the buyer determines the date of purchase and the cost of investments and implements accounting procedures in accordance with the Accounting Standards on "Business combination" and "Investments in joint ventures and associates".

In the Consolidated Financial Statements, investments in joint ventures and associates are accounted for using equity method. Under this method, the investments are initially recognised at cost and adjusted thereafter for the post acquisition change in the Group's share in net assets of the associate after acquisition date. Goodwill incurred from the investment in the associates is reflected in the carrying amount of the investment in the associate. The Group will not allocate such goodwill but assess annually to determine whether the goodwill is under impaired loss or not.

For the adjustment of the value of investments in joint ventures and associates from the date of investment to the beginning of the reporting period, the Corporation shall:

- For the adjustment to the income statement of previous periods: make an adjustment to the undistributed profit after tax according to net adjusted accumulated amount to the beginning of the reporting period.
- For the adjustment due to the difference in revaluation of assets and the difference in foreign exchange rates, recorded in the balance sheet of the previous periods: determine the adjustment to the corresponding items on the balance sheet according to net accumulated adjusted amount.

For the adjustment of the value of investments in joint ventures and associates arising in the period, the Corporation shall exclude the preferred dividends of other shareholders (if preferred shares are classified as Owner's capital); expected number of deductions for bonus and welfare funds of joint ventures and associates; share of profits related to transactions of joint ventures, associates contributing capital or selling assets to the Corporation before determining the Corporation's share in the profit or loss of the joint venture or associated company during the reporting period. The Corporation then adjusts the value of the investment in proportion to its share in profits and losses of joint ventures and associates and immediately recognizes it in the consolidated income statement.

Financial Statements of associates are prepared in the same period with the Group's consolidated financial statements and use the consistent accounting policies with the Group's policies. Adjustment shall be made if necessary to ensure the consistence with the Group's accounting policies.

Equity investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

Dividends received in the form of shares only monitor the number of shares received but do not record the increase in the value of the investment and financial income.

Provision for devaluation of investments is made at the end of the period as follows:

- With regard to investments in trading securities: the provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date.

- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, provision shall be made based on the Financial Statements at the provision date of the investee.
- With regard to investments held to maturity: the provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

7. Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Corporation. Receivables are classified as short-term and long-term in the Consolidated financial statements based on the remaining maturities of the receivables at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

8. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

The cost of inventory is calculated using weighted average method.

Inventory is recorded by perpetual method.

Method for valuation of work in process at the end of the year: The value of work in progress is recorded for each construction project that is incomplete or of which revenue is unrecognised, corresponding to the amount of work in progress at the end of the year.

Provision for devaluation of inventories made at the end of the year is based on the excess of original cost of inventory over their net realizable value.

9. Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- | | |
|--------------------------------------|-----------------------------|
| - Buildings and structures | 5 - 48 years |
| - Machinery, equipment | 3 - 15 years |
| - Vehicles, transportation equipment | 4 - 10 years |
| - Office equipment | 3 - 10 years |
| - Land use rights | According to the land lease |
| - Computer software | 3 - 5 years |

10. Investment properties

Investment properties are initially recognised at historical cost.

Investment properties held for capital appreciation prior to 01 January 2015 are depreciated on a straight-line basis similar to other fixed assets, but from 01 January 2015 are not depreciated.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount. Investment properties are depreciated using the straight-line method with expected useful life as follows:

- | | |
|-------------------------|---------------|
| - Buildings, structures | 25 - 38 years |
|-------------------------|---------------|

An item of owner-occupied property or inventories only becomes an investment property when its intended use has changed, evidenced by terminating the use of that item and starting to operate leasing for the third party or completing the construction period. The investment property is transferred to owner-occupied property or inventories only where it undergoes a change in the intended use, evidenced by commencement of using the assets by owner or implementing it for sale purposes. The transfer between investment property and owner-occupied property or inventories do not change the original cost and carrying amount of asset as at the date of transfer.

11. Construction in progress

Assets used in the production process, for leasing or management, or any other purposes, are recognised in historical cost. Attributable costs include the expenses for experts and for asset meeting the recognition criteria where applicable, borrowing costs are recognised in accordance with the Corporation's accounting policies.

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

12. Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to income statement on a straight-line basis over the period of the lease.

13. Business Cooperation Contract (BCC)

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

In case of receiving money or assets from other entities in the BCC, they should be recorded as payables. In case of contributing money or assets to BCC, they should be recorded as receivables. During the process of operating BCC, BCC in the form of jointly controlled operations, the accounting methods are adopted as follows:

All parties in the joint venture shall simultaneously do the bookkeeping in their own accounting system and present in its Financial Statements with the following items:

- Assets contributed by it and controlled by the joint venture;
- Its share of liabilities incurred;
- Its share of income from the sale of goods or rendering of services by the joint venture;
- Its share of expenses incurred.

All parties shall share revenue from the sale of goods or rendering of services and share joint expenses according to the BCC's agreements.

14. Prepaid expenses

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of prepaid expenses include:

- Prepaid land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with the Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance guiding regulation on management, use and depreciation of fixed assets and other expenses related to ensure for the use of leased land. These expenses are recognized in the consolidated statement of income on a straight-line basis according to the lease term of the contract.
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dong and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 1 to 3 years.
- Office rent represents the amount of prepaid rent amortized to the consolidated statement of income on a straight-line basis over the lease term.
- Expenses for leasing Sao Mai Ben Dinh port facility are allocated to the income statement during the lease period (49 years) from 16 September 2010.

15. Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Corporation. Accounts payable are classified as short-term and long-term in the Consolidated financial statements based on the remaining maturity of the payables at the reporting date.

16. Borrowings

Borrowings shall be recorded in detail in terms of lending entities, loan agreement and terms of borrowings. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in detail in terms of types of currency.

17. Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

18. Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, etc. which are recorded as operating expenses of the reporting period.

The recording of accrued expenses as operating expenses during the period shall be carried out under the matching principle between revenues and expenses during the period. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

19. Provision for payables

Provision for payables is only recognized when meeting all of the following conditions:

- The Corporation have a present debt obligation (legal obligation or joint obligation) as a result of past events;
- It is probable that the decrease in economic benefits may lead to the requirement for debt settlement;
- Debt obligation can be estimated reliably.

Value recorded as a provision for payable is the most reasonably estimated amount required to settle the present debt obligation at the end of the accounting period.

Only expenses related to the previously recorded provision for payable shall be offset by that provision for payable.

Provisions for payables are recorded as operating expenses of the accounting period. In case provision made for the previous accounting period but not used up exceeds the one made for the current accounting period, the difference is recorded as a decrease in operating expenses. The excess of the provision for payables relating to construction warranty is recorded as other income in the accounting period.

20. Unearned revenues

Unearned revenues include prepayments from customers for one or many accounting periods relating to asset leasing.

Unearned revenues are transferred to revenue from sale of goods and rendering of services with the amount corresponding to each accounting period.

21. Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Other capital is the operating capital formed from the operating results or from gifts, presents, financing, assets revaluation (if these items are allowed to be recorded as a decrease or increase in the owner's equity).

Treasury shares bought before the effective date of the Securities Law 2019 (January 1, 2021) are shares issued by the Company and bought-back by itself, but these are not cancelled and may be re-issued subsequently in accordance with the Law on Securities. Treasury shares bought after January 1, 2021 will be cancelled and adjusted to reduce equity.

Retained earnings are used to present the Corporation's operating results (profit, loss) after corporate income tax and profit appropriation or loss handling of the Corporation.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Management and announcement of cut-off date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

22. Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Corporation and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from construction contracts

In case the construction contract stipulates that the contractor is paid according to the value of the volume performed, when the results of construction contract performance are reliably determined and confirmed by the customer, then revenue, Contract-related costs are recorded in proportion to the completed work confirmed by the customer during the year reflected in the invoices issued.

Revenue from sale of goods:

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The Corporation no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

Revenue from rendering of services:

- The percentage of completion of the transaction at the Balance sheet date can be measured reliably.

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the Corporation shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Corporation; and
- The amount of the revenue can be measured reliably.

Dividend income shall be recognised when the Corporation's right to receive dividend is established.

Bonus shares or stock dividends shall not be recognized as income when the right to receive bonus shares or stock dividend is established. Instead, the number of bonus shares or stock dividends will be presented on the related Note to the Consolidated Financial Statements.

23. Cost of goods sold

The recognition of cost of goods sold is matched against the revenue in the period and complies with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses, and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period.

24. Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Losses from the disposal and transfer of short-term securities, transaction cost of selling securities;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

25. Corporate income tax

Deferred income tax asset and Deferred income tax liability

Deferred income tax asset is recognized for deductible temporary differences and the carrying forward of unused tax losses and unused tax credits. Deferred income tax liability is recognized for taxable temporary differences.

Deferred income tax asset and Deferred income tax liability are determined based on corporate income tax rate which is estimated to change in the future (due to the deferred income tax asset or deferred income tax liability are reversed when the new tax rates have been enacted), tax rates and tax laws enacted at the end of accounting period.

Deferred tax assets are recognized only to the extent that it is probable that taxable profit in future will be available against which the deductible temporary difference can be utilised. Deferred tax assets are recorded a decrease to the extent that it is not sure taxable economic benefits will be usable.

Current corporate income tax expenses and deferred corporate income tax expenses.

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

Current corporate income tax rate:

In the fiscal year, the Corporation is entitled to the CIT rate of 20% for production and business activities with taxable income.

26. Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Corporation (after adjusting for the bonus and welfare fund and allowance for Board of General Directors) by the weighted average number of ordinary shares outstanding during the period.

27. Related Parties

The parties are regarded as related parties if that party can control or significantly influence the other party in making decisions about the financial policies and activities. The Corporation's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Corporation or being under the control of the Corporation, or being under common control with the Corporation, including the Corporation's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Corporation that have a significant influence on the Corporation, key management personnel including directors and employees of the Corporation, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Consolidated Financial Statements, the Corporation should consider the nature of the relationship rather than the legal form of the relationship.

28. Segment information

As the Corporation operates mainly in the field of construction and installation in the territory of Vietnam, the Corporation does not prepare segment reports by business segment and geographical segment.

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

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VIETNAM NATIONAL INDUSTRY-ENERGY GROUP

PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

From B 09 - DN

Issued according to Circular No. 43/2026/TT-BTC

Dated April 20, 2026 of the Ministry of Finance

I CASH AND CASH EQUIVALENTS

| | 31/03/2026 | 01/01/2026 |
|--------------------------------------------|------------------------|------------------------|
| | VND | VND |
| - Cash on hand | 3,714,795,301 | 4,021,433,244 |
| - Demand deposits (*) | 174,634,269,673 | 116,589,194,885 |
| In there: | | |
| + VND money | 174,588,694,243 | 116,542,786,846 |
| Vietnam Public Joint Stock Commercial Bank | 1,505,396,348 | 1,743,027,762 |
| Modern Bank of Vietnam Limited | 400,013,249 | 456,199,501 |
| Other commercial banks | 172,683,284,646 | 114,343,559,583 |
| + USD currency converted | 45,575,430 | 46,408,039 |
| Vietnam Public Joint Stock Commercial Bank | - | - |
| Modern Bank of Vietnam Limited | 5,227,400 | 5,215,400 |
| Other commercial banks | 40,348,030 | 41,192,639 |
| - Money is moving | - | - |
| - Cash equivalents | 163,781,931,037 | 95,647,568,566 |
| In there: | | |
| Vietnam Public Joint Stock Commercial Bank | - | - |
| Modern Bank of Vietnam Limited | - | - |
| Other commercial banks | 163,781,931,037 | 95,647,568,566 |
| | 342,130,996,011 | 216,258,196,695 |

(*) At the end of the period, term deposits from 1 month to 3 months are deposited at commercial banks with interest rates from 1.6%/year to 4.2%/year.

2 FINANCIAL INVESTMENTS

a) Trading securities

| | 31/03/2026 | | | 01/01/2026 | | |
|---------------------------------------------------------------|-----------------------|----------------------|-------------------------|-----------------------|----------------------|-------------------------|
| | Original cost | Reasonable value | Provision | Original cost | Reasonable value | Provision |
| | VND | | VND | VND | | VND |
| Shares | | | | | | |
| Petroleum Internal and External Equipment Joint Stock Company | 14,600,000,000 | 715,000,000 | (13,885,000,000) | 14,600,000,000 | 715,000,000 | (13,885,000,000) |
| SDP Joint Stock Company (*) | 300,000,000 | 300,000,000 | - | 300,000,000 | 300,000,000 | - |
| Securities and other financial instruments | - | - | - | - | - | - |
| | 14,900,000,000 | 1,015,000,000 | (13,885,000,000) | 14,900,000,000 | 1,015,000,000 | (13,885,000,000) |

(*) This is the amount that Dong Do Petroleum Joint Stock Company received as an investment trust on behalf of individuals (Mr. Le Van Sinh 75,000,000 VND, Mr. Tran Anh Duc 75,000,000 VND, Mr. Tran Quoc Trung 150,000,000 VND), corresponding to the value of the unit tracked on the other payables list.

a) Held to maturity investments

| | 31/03/2026 | | | 01/01/2026 | | |
|---------------------------------------------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|--------------------------|
| | Original cost | Recoverable value | Provision | Original cost | Recoverable value | Provision |
| | VND | | VND | VND | | VND |
| Short-term investments | | | | | | |
| - Term deposits (*) | 311,822,148,504 | 311,822,148,504 | - | 298,722,148,504 | 298,722,148,504 | - |
| In there: | | | | | | |
| Vietnam Public Joint Stock Commercial Bank | 13,900,000,000 | 13,900,000,000 | - | 40,800,000,000 | 40,800,000,000 | - |
| Ocean Bank Limited | 45,316,000,000 | 45,316,000,000 | - | 45,316,000,000 | 45,316,000,000 | - |
| Other commercial banks | 252,606,148,504 | 252,606,148,504 | - | 212,606,148,504 | 212,606,148,504 | - |
| - Short-term loans | 355,676,953,493 | 86,504,359,431 | (269,172,594,062) | 355,676,953,493 | 86,504,359,431 | (269,172,594,062) |
| Lam Kinh Hotel Joint Stock Company (i) | 128,357,292,532 | - | (128,357,292,532) | 128,357,292,532 | - | (128,357,292,532) |
| Saigon Petroleum Construction And Investment JSC (i) | 200,000,000,000 | 75,643,849,997 | (124,356,150,003) | 200,000,000,000 | 75,643,849,997 | (124,356,150,003) |
| PetroVietnam Nghe An Construction Joint Stock Company (i) | 16,321,991,226 | 10,860,509,434 | (5,461,481,792) | 16,321,991,226 | 10,860,509,434 | (5,461,481,792) |
| Petroleum Internal and External Equipment Joint Stock Company | 10,997,669,735 | - | (10,997,669,735) | 10,997,669,735 | - | (10,997,669,735) |
| | 667,499,101,997 | 398,326,507,935 | (269,172,594,062) | 654,399,101,997 | 385,226,507,935 | (269,172,594,062) |

(i) Loan receivables include:

- The amount used by the Corporation from the Credit Contract No. 10/2010/HDDT-OCEANBANK-PVC dated 20 October 2010 between Ocean Commercial Joint Stock Bank (now Ocean Commercial One Member Limited Liability Ocean Bank) and the Corporation to settle on behalf of Sai Gon Petroleum Construction and Investment Joint Stock Company and Nghe An Petroleum Construction Corporation Joint Stock Company regarding the transfer of shares;

The amount used by the Corporation from Credit Contract No. 603/2011/11DTD-OCEANBANK-PVC dated 30 June 2011 signed with OceanBank to provide capital support for production and business activities for Lam Kinh Hotel Stock Company ("Lam Kinh Hotel").

According to Document No. 7697/2014/CV - Oceanbank dated 9 December 2014 of Oceanbank, the payment deadline for the aforementioned loans after the extension was 31 December 2017. As at the date of preparing these Consolidated financial statements, the Corporation is working with related parties to extend the repayment period for the OceanBank loans. The Corporation is also working with the mentioned companies to recover payments made on behalf of or as loans to ensure a source of payment for OceanBank loans, enhancing the Corporation's repayment capability, and aligning with corporate governance regulations applicable to publicly listed companies

2 FINANCIAL INVESTMENTS

c) Investments in other entities

| | Stock Code | Address | 31/03/2026 | | | | 01/01/2026 | | | | | | | |
|---------------------------|---------------------------------------------------------------------|------------------|-------------------------|--------|-----------------------------|----------------|------------------|--------|-------------------|-----------------|----------------|-----------------|--|--|
| | | | Proportion of ownership | | Proportion of voting rights | | Investment value | | Recoverable value | | Reserve value | | | |
| | | | % | % | VND | VND | VND | VND | VND | VND | % | % | | |
| Investments in associates | | | | | | | | | | | | | | |
| - | Heerin-PVC International Design Joint Stock Company | Hanoi | 44.00% | 44.00% | 3,740,000,000 | - | 3,740,000,000 | 44.00% | 44.00% | 3,740,000,000 | - | 3,740,000,000 | | |
| - | Petroleum Interior Decoration JSC | PID Hanoi | 49.98% | 49.98% | 19,993,000,000 | - | 19,993,000,000 | 49.98% | 49.98% | 19,993,000,000 | - | 19,993,000,000 | | |
| - | PetroVietnam - Nghe An Construction Joint Stock Company | PVA Nghe An | 22.64% | 22.64% | 54,395,000,000 | - | 54,395,000,000 | 22.64% | 22.64% | 54,395,000,000 | - | 54,395,000,000 | | |
| - | Sai Gon Petroleum construction and investment Joint Stock Company | Ho Chi Minh city | 24.72% | 24.72% | 83,271,467,055 | - | 83,271,467,055 | 24.72% | 24.72% | 83,271,467,055 | - | 83,271,467,055 | | |
| - | Duyen Hai Petro Construction Investment Joint Stock Company | Hai Phong | 42.46% | 42.46% | 58,050,000,000 | 27,128,273,667 | 30,921,726,333 | 42.46% | 42.46% | 58,050,000,000 | 28,574,743,188 | 29,475,256,812 | | |
| - | Petroleum Link Communication and Trading Joint Stock Company (i) | Hanoi | 97.22% | 35.05% | 3,500,000,000 | 558,228,629 | 2,941,771,371 | 97.22% | 35.05% | 3,500,000,000 | 558,228,629 | 2,941,771,371 | | |
| - | Petroleum Interior Decoration Joint Stock Company (PVC-HN) | Hanoi | 35.83% | 35.83% | 107,500,000,000 | - | 107,500,000,000 | 35.83% | 35.83% | 107,500,000,000 | - | 107,500,000,000 | | |
| - | Petroleum Mechanical Executing And Assembly Joint Stock Company | Hanoi | 40.00% | 40.00% | 200,000,000,000 | - | 200,000,000,000 | 40.00% | 40.00% | 200,000,000,000 | - | 200,000,000,000 | | |
| - | Thanh Hoa Petroleum Investment and Construction Joint Stock Company | PVH Thanh Hoa | 36.00% | 36.00% | 75,600,000,000 | - | 75,600,000,000 | 36.00% | 36.00% | 75,600,000,000 | - | 75,600,000,000 | | |
| - | Lam Kinh Hotel Joint Stock Company | Thanh Hoa | 35.01% | 43.16% | 82,000,000,000 | - | 82,000,000,000 | 35.01% | 43.16% | 82,000,000,000 | - | 82,000,000,000 | | |
| - | Mien Trung Petroleum Construction JSC | PXM Da Nang | 48.27% | 48.27% | 72,400,000,000 | - | 72,400,000,000 | 48.27% | 48.27% | 72,400,000,000 | - | 72,400,000,000 | | |
| | | | | | 760,449,467,055 | 27,686,502,296 | 732,762,964,759 | | | | | | | |
| | | | | | 760,449,467,055 | 29,132,971,817 | 731,316,495,238 | | | | | | | |

2 FINANCIAL INVESTMENTS

d) Investments in other entities

| | Place of establishmen t and | 31/03/2026 | | | 01/01/2026 | | | |
|-------------------------------------|----------------------------------------------------------------------------|---------------|------------------------|--------------------------|---------------|------------------------|--------------------------|--------|
| | | Original cost | Provision | Rate of voting | Original cost | Provision | Rate of voting | |
| | | VND | VND | | VND | VND | | |
| Investment in other entities | | | | | | | | |
| - | Ha Long Cement Joint Stock Company | Quang Ninh | 147,300,000,000 | (147,300,000,000) | 7.58% | 147,300,000,000 | (147,300,000,000) | 7.58% |
| - | Petro Kinh Bac Investing And Construction JSC | Bac Ninh | 2,500,000,000 | (1,200,936,821) | 15.67% | 2,500,000,000 | (1,200,936,821) | 15.67% |
| - | Vietnam Port and Infrastructure Construction Invesment JSC | Ha Noi | 12,500,000,000 | (1,488,246,800) | 2.50% | 12,500,000,000 | (1,488,246,800) | 2.50% |
| - | Truong Son Investment Group Joint Stock Company | Quang Tri | 3,000,000,000 | - | 3.99% | 3,000,000,000 | - | 3.99% |
| - | Number 2 Petrovietnam Construction JSC | Ninh Binh | 2,795,000,000 | - | 5.00% | 2,795,000,000 | - | 5.00% |
| - | Petro Vietnam Building Materials and Construction Joint Stock Company 4 | Ha Noi | 2,500,000,000 | - | 10.00% | 2,500,000,000 | - | 10.00% |
| - | Petrovietnam investment and construction - 3C Join Stock Company | Ha Noi | 5,400,000,000 | (5,400,000,000) | 7.25% | 5,400,000,000 | (5,400,000,000) | 7.25% |
| - | Vietnam Petroleum Steel Pipe Manufacturing Joint Stock Company | Dong Thap | 100,000,000 | - | 0.00% | 100,000,000 | - | 0.00% |
| - | Nhon Trach Petroleum Shipbuilding and Repair Joint Stock Company | Dong Nai | 2,890,000,000 | (1,172,298,194) | 1.00% | 2,890,000,000 | (1,172,298,194) | 1.00% |
| - | West Hanoi Joint Stock Company | Ha Noi | 3,000,000,000 | - | 11.90% | 3,000,000,000 | - | 11.90% |
| - | Hai Dang Investment Joint Stock Company | Nha Trang | 328,000,000 | (59,535,687) | 6.56% | 328,000,000 | (59,535,687) | 6.56% |
| - | PEC HN Joint Stock Company | Ha Noi | 3,000,000,000 | (3,000,000,000) | 6.00% | 3,000,000,000 | (3,000,000,000) | 6.00% |
| | | | 185,313,000,000 | (159,621,017,502) | | 185,313,000,000 | (159,621,017,502) | |

VIETNAM NATIONAL INDUSTRY-ENERGY GROUP
PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

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3 SHORT-TERM TRADE RECEIVABLES

| | 31/03/2026 | | 01/01/2026 | |
|-----------------------------------------------------------------------------|------------------------|-------------------------|--------------------------|-------------------------|
| | Value | Provision | Value | Provision |
| | VND | VND | VND | VND |
| a) Short term | | | | |
| <i>Units in the Corporation</i> | | | | |
| Duyen Hai Petroleum Construction Joint Stock Company | | - | | - |
| Heerim-PVC International Design Joint Stock Company | 6,097,621,800 | (1,518,493,750) | 6,097,621,800 | (1,518,493,750) |
| HaNoi Petroleum Construction Joint Stock Company | 91,619,056,480 | (91,619,056,480) | 91,619,056,480 | (91,619,056,480) |
| Petroleum Mechanical Construction and Installation Joint Stock Company | 23,033,811,922 | (200,156,144) | 23,073,811,922 | (200,156,144) |
| Thanh Hoa Petroleum Construction Joint Stock Company | 23,115,000 | - | 23,115,000 | - |
| Petroleum Interior Decoration Joint Stock Company | - | - | - | - |
| Mien Trung Petroleum Construction Joint Stock Company | 16,811,955 | - | 16,811,955 | - |
| PetroVietNam Nghe An Construction Joint Stock Company | 37,060,810,724 | (23,936,985,990) | 37,060,810,724 | (23,936,985,990) |
| Sai Gon Petroleum Construction and investment Joint Stock Company | 27,858,853,155 | (27,158,853,155) | 27,858,853,155 | (27,158,853,155) |
| VietNam Petroleum Construction Real Estate Joint Stock Company | 366,052,500 | (366,052,500) | 366,052,500 | (366,052,500) |
| Truong Son Investment Group Joint Stock Company | 572,219,050 | (572,219,050) | 572,219,050 | (572,219,050) |
| Petro Kinh Bac Investing And Construction Joint Stock Company | 405,731,820 | (405,731,820) | 405,731,820 | (405,731,820) |
| Petroleum Internal and external Joint Stock Company | 2,165,670,821 | (2,165,670,821) | 2,165,670,821 | (2,165,670,821) |
| VietNam Port and Infrastructure Construction Investment Joint Stock Company | 29,273,930,682 | (29,273,930,682) | 29,273,930,682 | (29,273,930,682) |
| Units in the Group | 835,789,766,866 | (13,028,526,852) | 1,086,169,581,038 | (13,028,526,852) |
| - VietNam National industry-Energy Group (PVN) | 5,548,525,269 | - | 5,549,727,139 | - |
| - Thai Binh 2 Oil and Gas Power Project Management Board | 586,678,496,851 | - | 786,064,069,692 | - |
| - Long Phu 1 Oil and Gas Power Project Management Board | 41,870,000 | - | 41,870,000 | - |
| - Vietnam Petroleum Institute | 30,202,068,337 | (747,531,048) | 30,336,867,228 | (747,531,048) |

VIETNAM NATIONAL INDUSTRY-ENERGY GROUP
PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

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| | | | | |
|---------------------------------------------------------------------------------|------------------------|-------------------------|------------------------|-------------------------|
| - Nghi Son Refinery and Petrochemical Complex Project Management Board | 50,006,385,426 | - | 50,006,385,426 | - |
| - PetroVietnam Gas Joint Stock Corporation | 9,580,449,013 | (9,580,449,012) | 9,580,449,013 | (9,580,449,012) |
| + PV00000000 - PetroVietnam Gas Joint Stock Corporation | 9,518,282,410 | (9,518,282,409) | 9,518,282,410 | (9,518,282,409) |
| + PV01000500 - DKVN Low Pressure Gas Distribution Joint Stock Company (PVGAS_D) | 62,166,603 | (62,166,603) | 62,166,603 | (62,166,603) |
| - Petroleum Steel Pipe Joint Stock Company | 15,500,000,000 | - | 15,500,000,000 | - |
| - PetroVietnam Technical Services Corporation (PTSC) | 41,957,444,063 | - | 66,506,774,610 | - |
| + PV10000000 - PetroVietnam Technical Services Corporation (PTSC) | - | - | - | - |
| + PV100000900 - PTSC Offshore Services Joint Stock Company | - | - | - | - |
| + PV10001100 - PTSC Mechanical and Construction Limited Company | 41,957,444,063 | - | 66,506,774,610 | - |
| + PV10000400 - Sao Mai Ben Dinh Petroleum Investment Joint Stock Company | - | - | - | - |
| - Oil and Gas Power Generation Branch - PVN | 25,983,283,849 | - | 44,066,850,827 | - |
| - Petrovietnam Engineering Consultancy JSC | 532,785,009 | (532,785,009) | 532,785,009 | (532,785,009) |
| - VietNam Machinery Installation Corporation - JSC | 57,841,498,305 | - | 57,841,498,305 | - |
| - Drilling Fluids and Oilfield Services Company Limited (DMC) | - | - | 7,342,500,000 | - |
| - Dung Quat Shipbuilding Industry Company Limited | 1,129,798,423 | - | - | - |
| - Vietnam Public Joint Stock Commercial Bank | 2,000,000,002 | - | 2,000,000,002 | - |
| - VietNam - Russia Joint Venture (Vietsovpetro) | 8,787,162,319 | (2,167,761,783) | 10,799,803,787 | (2,167,761,783) |
| Others | 410,696,540,702 | (84,627,296,808) | 349,011,212,205 | (84,199,638,459) |
| Thai Son E&C Joint Stock Company | 21,519,494,013 | (21,519,494,013) | 21,759,494,013 | (21,759,494,013) |
| TID Joint Stock Company | 14,604,536,064 | (1,276,267,076) | 14,604,536,064 | (1,606,207,127) |
| Vung Tau Tourism Nursing Joint Stock Company | 3,458,295,925 | (3,458,295,925) | 3,458,295,925 | (3,458,295,925) |
| Huy Thanh Investment Joint Stock Company | 9,700,000,000 | - | 9,700,000,000 | - |
| Branch of Triu-Phu-Bai Trading and Transport Company Limited | 1,646,868,128 | - | 1,646,868,128 | - |
| Vinaconex 39 Joint Stock Company - | - | - | - | - |
| Petroleum Premium Business Services Joint Stock Company (PVR) | 25,087,451,961 | (18,000,000,000) | 25,087,451,961 | (18,000,000,000) |

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| | | | | | |
|----------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Rural Development Bank Project Management Board | 11,858,608,640 | - | 11,858,608,640 | - | - |
| Mazago Dock Shipbuilders Limited (MDL) | 99,927,151,310 | - | 35,839,302,083 | - | - |
| Transport Construction Corporation | 3,658,243,771 | (3,658,243,771) | 3,658,243,771 | (3,658,243,771) | (3,658,243,771) |
| Southern Petroleum Construction Joint Stock Company - ALPHA | 6,004,918,108 | - | 5,668,295,733 | - | - |
| Lilama 18 Joint Stock Company | 5,678,165 | - | 703,235,270 | - | - |
| Sao Dai Duong Technical Services Company Limited | 1,916,801,633 | - | 1,916,801,633 | - | - |
| POSCO E&C Company - Package A2 | - | - | - | - | - |
| HN Thien Tan Joint Stock Company | - | - | 2,642,140,600 | - | - |
| Vina 17 Construction Concrete Company Limited | 492,648,537 | - | 1,449,831,337 | - | - |
| Thien Tan Property Corporation | 650,000,000 | - | 950,000,000 | - | - |
| MK Construction and Materials Company Limited | 1,696,386,523 | - | 1,519,882,987 | - | - |
| Phu Long Real Estate Joint Stock Company | 7,830,000,000 | - | 7,830,000,000 | - | - |
| Ho Chi Minh City Housing Development and Investment Bank | 1,897,500,000 | - | 1,897,500,000 | - | - |
| Tien Loc Investment Group Joint Stock Company | 3,450,000,000 | - | 3,450,000,000 | - | - |
| Phuc Viet Development Joint Stock Company | - | - | - | - | - |
| VNECO4 Electrical Construction Joint Stock Company | 823,901,110 | - | 823,901,110 | - | - |
| Nhan Binh Joint Stock Company | 5,433,694,025 | - | 5,433,694,025 | - | - |
| Phuc Viet Development Joint Stock Company | - | - | - | - | - |
| Nucetech High-Tech Construction Materials Trading Joint Stock Company | 714,287,376 | - | 714,287,376 | - | - |
| GEOVIETNAM JSC | 8,161,440,000 | - | 8,161,440,000 | - | - |
| Van Lang Industrial Waste Treatment and Environmental Consulting Company Limited | - | - | - | - | - |
| Other objects | 180,158,635,413 | (36,714,996,023) | 178,237,401,549 | (35,717,397,623) | (35,717,397,623) |
| | 1,464,979,993,477 | (274,872,974,052) | 1,653,714,479,152 | (274,445,315,703) | (274,445,315,703) |

VIETNAM NATIONAL INDUSTRY-ENERGY GROUP
PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

From B 09 - DN

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4 PREPAYMENTS TO SUPPLIERS

| | 31/03/2026 | | 01/01/2026 | |
|-----------------------------------------------------------------------------|-----------------|-------------------|-----------------|-------------------|
| | Value | Provision | Value | Provision |
| | VND | VND | VND | VND |
| a) Short - term | | | | |
| Units in the Corporation | | | | |
| Duyen Hai Petroleum Construction Joint Stock Company | 415,381,620,097 | (260,317,787,390) | 409,163,709,273 | (260,317,787,390) |
| Heerim-PVC International Design Joint Stock Company | 6,217,910,824 | - | - | - |
| Petroleum Alliance Trading and Communication Joint Stock Company | 229,674,800 | (160,772,360) | 229,674,800 | (160,772,360) |
| HaNoi Petroleum Construction Joint Stock Company | 108,864,918,776 | (108,864,918,776) | 108,864,918,776 | (108,864,918,776) |
| Petroleum Mechanical Construction and Installation Joint Stock Company | 54,324,395,257 | (26,196,864,426) | 54,324,395,257 | (26,196,864,426) |
| Petroleum Interior Decoration Joint Stock Company | 3,418,342,062 | - | 3,418,342,062 | - |
| Mien Trung Petroleum Construction Joint Stock Company | 28,268,366,989 | (26,744,518,400) | 28,268,366,989 | (26,744,518,400) |
| PetroVietNam Nghe An Construction Joint Stock Company | 11,617,459,964 | (11,617,459,964) | 11,617,459,964 | (11,617,459,964) |
| VietNam Port and Infrastructure Construction Investment Joint Stock Company | 120,028,310,242 | (24,497,588,138) | 120,028,310,242 | (24,497,588,138) |
| Petroleum Construction Joint Stock Company 2 | 26,176,673,819 | (26,176,673,819) | 26,176,673,819 | (26,176,673,819) |
| 3C Joint Stock Company | 3,000,000,000 | (3,000,000,000) | 3,000,000,000 | (3,000,000,000) |
| Petro Kinh Bac Investing And Construction Joint Stock Company | 10,556,466,443 | (3,236,726,458) | 10,556,466,443 | (3,236,726,458) |
| Truong Son Investment Group Joint Stock Company | 42,679,100,921 | (29,822,265,049) | 42,679,100,921 | (29,822,265,049) |
| Units in Group | | | | |
| Petrovietnam Engineering Consultancy JSC | 45,194,584,667 | (96,784,927) | 42,329,154,227 | (96,784,927) |
| PetroVietnam Power Corporation | 80,284,927 | (80,284,927) | 80,284,927 | (80,284,927) |
| PetroChem Petroleum and Chemical Supply Company Limited | 33,000,000 | (16,500,000) | 33,000,000 | (16,500,000) |
| Southern Shipbuilding Industry Development Investment Company Limited | 2,865,430,440 | - | - | - |
| | 42,215,869,300 | - | 42,215,869,300 | - |
| Other units | | | | |
| VINACONEX Construction Investment Joint Stock Company | 243,384,050,048 | (58,241,625,289) | 162,965,000,072 | (58,741,625,289) |
| Dai Han Mechanical and Installation Joint Stock Company | 42,741,056,644 | (33,011,099,170) | 42,741,056,644 | (33,011,099,170) |
| GEOVIETNAM Joint Stock Company | 1,668,652,539 | - | - | - |
| Port Design Consulting Joint Stock Company - Marine Engineering | 13,107,150,000 | - | 13,107,150,000 | - |
| Nghe An Petroleum Investment and Trading Joint Stock Company | 8,770,938,225 | (1,750,938,225) | 8,770,938,225 | (1,750,938,225) |
| DK PEC Electrical Construction Joint Stock Company | 4,616,403,635 | (4,616,403,635) | 4,616,403,635 | (4,616,403,635) |
| | 3,915,379,555 | (3,719,897,842) | 3,915,379,555 | (3,719,897,842) |

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| | | | | | |
|----|----------------------------------------------------------------------------|---|---|---|---|
| b) | Long term | | | | |
| | Units within the Corporation | | | | |
| | VietNam Port and Infrastructure Construction Investment Joint Stock Compar | - | - | - | - |
| | Thai Binh 2 Thermal Power Plant Management Board | - | - | - | - |
| | Units within the Vietnam Oil and Gas Group | | | | |
| | Others | | | | |
| | Mekong Development Joint Stock Company | - | - | - | - |
| | Other entities | - | - | - | - |
| | | | | | |
| | | | | | |
| | | | | | |

VIETNAM NATIONAL INDUSTRY-ENERGY GROUP
PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

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5 OTHER RECEIVABLES

| | 31/03/2026 | | 01/01/2026 | |
|-------------------------------------------------------------------------------------|------------------------|--------------------------|------------------------|--------------------------|
| | Value | Provision | Value | Provision |
| | VND | VND | VND | VND |
| a) Short-term | | | | |
| Interest receivable | | - | 3,844,647,973 | - |
| <i>Vietnam Joint Stock Commercial Bank</i> | 64,818,224 | - | 98,203,822 | - |
| <i>Other Joint Stock Commercial Banks</i> | 3,875,218,848 | - | 3,746,444,151 | - |
| Dividends and profits receivable | 6,750,996,000 | (6,750,996,000) | 6,750,996,000 | (6,750,996,000) |
| Receivables from employees | 269,982,388 | - | - | - |
| Advance receivable | 66,002,967,674 | (6,545,490,566) | 55,845,270,831 | (6,545,490,566) |
| Bet, deposit | 21,561,720,178 | - | 46,236,200,620 | - |
| <i>Vietnam Joint Stock Commercial Bank</i> | 233,567,500 | - | 233,567,500 | - |
| <i>Other Joint Stock Commercial Banks</i> | 21,328,152,678 | - | 46,002,633,120 | - |
| Household expenses | - | - | - | - |
| Other receivables | 362,820,686,218 | (184,092,418,724) | 372,333,489,425 | (184,192,418,724) |
| - <i>Receivables from loan interest, capital support, penalty interest, late pa</i> | 115,369,622,286 | (22,991,500,480) | 115,369,622,286 | (22,991,500,480) |
| - <i>Receivables from performance of guarantee obligations (i)</i> | 42,770,314,825 | (42,328,848,975) | 42,770,314,825 | (42,328,848,975) |
| - <i>Petroleum Interior and Exterior Equipment Joint Stock Company</i> | 26,414,393,577 | (26,414,393,577) | 26,414,393,577 | (26,414,393,577) |
| - <i>Receivables from construction teams</i> | 16,819,381,673 | (16,819,381,673) | 16,819,381,673 | (16,819,381,673) |
| - <i>Excess Welfare Reward Fund</i> | 4,917,824,644 | (4,917,824,644) | 4,917,824,644 | (4,917,824,644) |
| - <i>Other entities</i> | 156,529,149,213 | (70,620,469,375) | 166,041,952,420 | (70,720,469,375) |
| | 461,346,389,530 | (197,388,905,290) | 485,010,604,849 | (197,488,905,290) |
| c) In there | | | | |
| Units in the Corporation | | | | |
| - Heerim-PVC International Design Joint Stock Company | 5,360,238,712 | (3,899,613,813) | 5,360,238,712 | (3,899,613,813) |
| - Hanoi Petroleum Construction Joint Stock Company | 20,507,270,308 | (8,125,138,911) | 20,507,270,308 | (8,125,138,911) |
| - Petroleum Mechanical Construction and Installation Joint Stock | 6,840,056,555 | - | 6,840,056,555 | - |
| - Thanh Hoa Petroleum Construction Investment Joint Stock Company | 368,366,166 | - | 368,366,166 | - |
| - Lam Kinh Hotel Joint Stock Company | 51,964,023,259 | (6,138,310,290) | 51,964,023,259 | (6,138,310,290) |
| - Petroleum Interior and Exterior Equipment Joint Stock Company | 33,584,659,686 | (33,584,659,686) | 33,584,659,686 | (33,584,659,686) |
| - Central Petroleum Construction Joint Stock Company | 28,795,218,993 | (28,795,218,993) | 28,795,218,993 | (28,795,218,993) |
| | 211,842,223,640 | (85,496,307,775) | 211,842,223,640 | (85,496,307,775) |

VIETNAM NATIONAL INDUSTRY-ENERGY GROUP
PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

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| | | | | |
|--------------------------------------------------------------------|------------------------|--------------------------|------------------------|--------------------------|
| - Nghe An Petroleum Construction Corporation Joint Stock Company | 2,727,967,044 | - | 2,727,967,044 | - |
| - Saigon Petroleum Construction Investment Joint Stock Company | 59,131,387,608 | (3,778,366,082) | 59,131,387,608 | (3,778,366,082) |
| - Kinh Bac Petroleum Construction Investment Joint Stock Company | 2,563,035,309 | (1,175,000,000) | 2,563,035,309 | (1,175,000,000) |
| Units in Group | 7,675,835,932 | 2,008,154,052 | 7,675,835,932 | 2,008,154,052 |
| - Deposit at Vietnam Public Commercial Joint Stock Bank | 233,567,500 | - | 233,567,500 | - |
| - Thai Binh 2 Oil and Gas Power Project Management Board | 274,000,624 | - | 274,000,624 | - |
| - <i>VietNam National Industry-Energy Group (PVN)</i> | 2,008,154,052 | 2,008,154,052 | 2,008,154,052 | 2,008,154,052 |
| - Vietnam Oil and Gas Technical Services Corporation | 1,669,212,234 | - | 1,669,212,234 | - |
| - Vietnam Petroleum Institute | 124,742,000 | - | 124,742,000 | - |
| - Vietnam Machinery Installation Corporation - JSC | 3,366,159,522 | - | 3,366,159,522 | - |
| Other units | 143,302,626,646 | (100,604,265,001) | 152,815,429,853 | (100,704,265,001) |
| - Vung Tau Nursing Tourism Joint Stock Company | 3,268,873,511 | (3,268,873,511) | 3,268,873,511 | (3,268,873,511) |
| - Social Security Fund | 1,398,744,424 | (1,398,744,424) | 1,398,744,424 | (1,398,744,424) |
| - Receivables from the construction team 5.9.10 | 16,819,381,673 | (16,819,381,673) | 16,819,381,673 | (16,819,381,673) |
| - Bauer Hong Kong Company | 4,230,018,429 | (4,230,018,429) | 4,230,018,429 | (4,230,018,429) |
| - Petroleum High-class Business Services Joint Stock Company - PVR | 5,575,990,000 | (5,575,990,000) | 5,575,990,000 | (5,575,990,000) |
| - Petroleum Sea Trading Services Company Limited | 3,505,528,021 | - | 3,505,528,021 | - |
| - Nghe An DK Investment and Trading Joint Stock Company - PVIT | 1,035,429,050 | (1,035,429,050) | 1,035,429,050 | (1,035,429,050) |
| - Vinaconex 39 Joint Stock Company - (formerly Vinaconex PVC) | 1,209,255,575 | (103,182,384) | 1,209,255,575 | (103,182,384) |
| - U Minh District State Treasury | 1,387,186,565 | (1,387,186,565) | 1,387,186,565 | (1,387,186,565) |
| - Modern Bank of Vietnam Limited - MBV | 42,328,848,975 | (42,328,848,975) | 42,328,848,975 | (42,328,848,975) |
| - Thanh Hoa Customs Branch | 3,380,330,026 | - | 3,380,330,026 | - |
| - International Arbitration Center | 4,889,875,320 | - | 4,889,875,320 | - |
| - Van Khoi Thanh Company | 1,673,711,000 | - | 1,673,711,000 | - |
| - Construction units | 11,906,007,607 | (5,586,485,487) | 11,906,007,607 | (5,586,485,487) |
| - Other entities | 101,988,669,288 | (24,434,808,678) | (788,800,258,460) | (24,434,808,678) |
| | 362,820,686,218 | (184,092,418,724) | 372,333,489,425 | (184,192,418,724) |

VIETNAM NATIONAL INDUSTRY-ENERGY GROUP
PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

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b) Long-term

- Receivables from employees
- Pledges, deposits
 - *Vietnam Joint Stock Commercial Bank*
 - *Other Joint Stock Commercial Banks*
- Other receivables
 - *Hop Thanh Investment and Minerals Joint Stock Company*
 - *Long Son Riverside Apartment Project Cooperation (Classified to*
 - *Other*

| | | |
|-----------------------|-----------------------|-----------------------|
| - | - | - |
| 20,135,137,127 | - | 24,052,800,501 |
| - | - | - |
| 20,135,137,127 | - | 24,052,800,501 |
| 3,213,461,725 | - | 3,213,461,725 |
| 3,213,461,725 | - | 3,213,461,725 |
| - | - | - |
| - | - | - |
| - | - | - |
| 23,348,598,852 | 27,266,262,226 | 27,266,262,226 |
| - | - | - |

6 SHORTAGE OF ASSETS AWAITING RESOLUTION

a) Other

- Cash
- Inventories
- Fixed assets
- Other assets

| 31/03/2026 | | 01/01/2026 | |
|--------------------|--------------------|--------------------|--------------------|
| Value | Provision | Value | Provision |
| VND | VND | VND | VND |
| - | - | - | - |
| - | - | - | - |
| - | 840,710,920 | - | 841,401,020 |
| 840,710,920 | 840,710,920 | 841,401,020 | 841,401,020 |
| - | - | - | - |

VIETNAM NATIONAL INDUSTRY-ENERGY GROUP
PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

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7 DOUBTFUL DEBTS

| | 31/03/2026 | 01/01/2026 |
|--------------------------------------------------------------------------|------------------------|------------------------|
| | Original cost | Recoverable value |
| | VND | VND |
| Units in the Corporation | 959,927,105,445 | 167,334,721,600 |
| Heerim PVC International Design Joint Stock Company | 11,687,535,312 | 6,108,655,389 |
| Hanoi Petroleum Construction Joint Stock Company | 208,609,114,167 | 516,006,351 |
| Petroleum Mechanical Construction and Installation Joint Stock Company | 75,760,039,389 | 49,363,018,819 |
| Thanh Hoa Petroleum Construction Joint Stock Company | - | - |
| Lam Kinh Hotel Joint Stock Company | 206,138,310,290 | 75,643,849,997 |
| Mien Trung Petroleum Construction Joint Stock Company | 55,539,737,388 | - |
| Nghe An Petroleum Construction Joint Stock Company | 53,341,094,297 | 11,156,334,334 |
| Saigon Petroleum Construction Investment Joint Stock Company | 176,963,665,687 | 17,731,272,367 |
| Truong Son Investment Group Joint Stock Company | 30,495,449,099 | 100,965,000 |
| Petroleum Construction Joint Stock Company 2 | 26,176,673,819 | - |
| Vietnam Port and Infrastructure Construction Investment Joint Stock Comp | 60,650,027,477 | 6,714,619,343 |
| Petroleum Interior and Exterior Equipment Joint Stock Company | 46,748,000,242 | - |
| 3C Petroleum Construction Investment Joint Stock Company | 3,000,000,000 | - |
| Kinh Bac Petroleum Construction Joint Stock Company | 4,817,458,278 | - |
| Units in Group | 62,930,590,343 | 5,546,942,139 |
| Modern Bank of Vietnam Limited | 42,328,848,975 | - |
| VietNam National Industry-Energy Group (PVN) | 7,555,096,191 | 5,546,942,139 |
| Vietnam Petroleum Institute | 747,531,048 | - |
| PVE Investment and Consulting Joint Stock Company | 613,069,936 | - |
| VietsovPetro Joint Venture | 2,167,761,783 | - |
| PVGas Corporation | 9,518,282,410 | - |
| Other objects | 239,119,074,593 | 29,004,435,642 |
| Vinaconex Construction Investment Joint Stock Company | 34,172,251,372 | 1,057,959,818 |
| Vietnam Oil and Gas High-class Service Trading Joint Stock Company | 23,575,990,000 | - |
| Thai Son Investment Development Joint Stock Company | 21,519,494,013 | - |
| | 243,235,080,944 | 31,689,157,293 |
| | 62,930,590,343 | 5,546,942,139 |
| | 42,328,848,975 | 5,546,942,139 |
| | 7,555,096,191 | 5,546,942,139 |
| | 747,531,048 | - |
| | 613,069,936 | - |
| | 2,167,761,783 | - |
| | 9,518,282,410 | - |
| | 243,235,080,944 | 31,689,157,293 |
| | 34,172,251,372 | 1,057,959,818 |
| | 23,575,990,000 | - |
| | 21,519,494,013 | - |

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| | | | | |
|-------------------------------------------------------------------------|----------------|----------------|----------------|----------------|
| TID Joint Stock Company | 11,604,536,064 | 10,328,268,988 | 14,604,536,064 | 12,998,328,937 |
| Construction Team No. 5 | 11,854,459,111 | - | 11,854,459,111 | - |
| Hasky Joint Stock Company | 496,348,696 | - | 596,348,696 | - |
| Nghe An DK Investment and Trading Joint Stock Company (PVIT) | 7,396,574,240 | - | 7,396,574,240 | - |
| Lung Lo Construction Company | 6,676,037,600 | - | 6,676,037,600 | - |
| Vung Tau Tourism Nursing Joint Stock Company | 6,727,169,436 | - | 6,727,169,436 | - |
| Construction units | 5,586,485,487 | - | 5,586,485,487 | - |
| Thien Phuc Gia Joint Stock Company | 5,000,000,000 | - | 5,000,000,000 | - |
| Me Kong Development Joint Stock Company | 550,000,000 | - | 1,050,000,000 | - |
| Receivables for handling KTPL fund of Petroleum Urban Development Joint | 4,917,824,644 | - | 4,917,824,644 | - |
| Bauer Hong Kong | 4,230,018,429 | - | 4,230,018,429 | - |
| Vietnam - Cuba Hospital -337 | 3,819,490,482 | - | 3,819,490,482 | - |
| PETROL PEC Electrical Construction Joint Stock Company | 3,719,897,842 | - | 3,719,897,842 | - |
| Transport Construction Corporation | 3,658,243,771 | - | 3,658,243,771 | - |
| Construction Team No. 9 | 3,456,405,055 | - | 3,456,405,055 | - |
| Construction Company 620 - Binh Duong | 2,700,000,000 | 2,700,000,000 | 2,700,000,000 | 2,700,000,000 |
| Falton Tugboat and Ship Towing Factory - c/hq tk331 | 2,410,000,000 | 2,410,000,000 | 2,410,000,000 | 2,410,000,000 |
| Nguyen Thu Thao | 2,809,796,465 | - | 2,809,796,465 | - |
| Hoang Long Construction Company Limited | 2,285,000,000 | - | 2,285,000,000 | - |
| PVV Investment and Materials Joint Stock Company | 2,000,000,000 | - | 2,000,000,000 | - |
| Consulting Enterprise | 1,849,505,714 | - | 1,849,505,714 | - |
| Tran Van Thoi District Economic and Infrastructure Department | 1,756,421,614 | - | 1,756,421,614 | - |
| Port Design Consulting Joint Stock Company - Marine Engineering | 1,750,938,225 | - | 1,750,938,225 | - |
| Viet Energy Joint Stock Company | 1,486,913,169 | - | 1,486,913,169 | - |
| Construction Team No. 10 | 1,508,517,507 | - | 1,508,517,507 | - |
| Bach Dang Construction Joint Stock Company | 1,500,000,000 | - | 1,500,000,000 | - |
| Social Security Fund | 1,398,744,424 | - | 1,398,744,424 | - |
| U Minh State Treasury | 1,387,186,565 | - | 1,387,186,565 | - |
| Phan Viet Tien | 1,318,737,165 | - | 1,318,737,165 | - |
| Con Dao District Management Board | 1,128,290,399 | - | 1,128,290,399 | - |
| Investment and Construction Joint Stock Company No. 8 | 1,077,785,828 | - | 1,077,785,828 | - |
| NQC Construction & Trading Company Limited | 1,064,946,228 | - | 1,064,946,228 | - |
| Energy Institute | 1,020,000,000 | - | 1,020,000,000 | - |
| Dai Hung Project Construction Team (Ho Van Hue, Le Dinh Cong) | 11,267,996,453 | 7,887,597,517 | 11,267,996,453 | 7,887,597,517 |
| Other units | 38,437,068,595 | 4,620,609,319 | 38,953,074,946 | 4,635,271,021 |

1,261,976,770,381

201,886,099,381

1,266,092,776,732

205,829,764,081

8 INVENTORIES

| | 31/03/2026 | | 01/01/2026 | |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | Original cost | Provision | Original cost | Provision |
| | VND | VND | VND | VND |
| Goods in transit | - | - | - | - |
| Raw materials | 6,576,452,689 | (3,090,115,856) | 6,205,254,546 | (3,090,115,856) |
| Tools and equipment | 3,940,122,389 | (20,555,000) | 4,172,928,151 | (20,555,000) |
| Work in progress (i) | 1,383,688,288,128 | (135,118,723,051) | 1,380,938,588,393 | (135,769,415,911) |
| Finished products | - | - | - | - |
| Goods (ii) | 35,795,936,506 | - | 43,866,325,508 | - |
| Goods sent for sale | - | - | - | - |
| Goods in bonded warehouses | - | - | - | - |
| | 1,430,000,799,712 | (138,229,393,907) | 1,435,183,096,598 | (138,880,086,767) |
| | - | - | - | - |

(i) Details of work in progress are as follows:

| | 31/03/2026 | | 01/01/2026 | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------|-----------------|------------------|
| | Original cost | Provision | Original cost | Provision |
| | VND | VND | VND | VND |
| Thai Binh 2 Thermal Power Plant Project | 816,072,899,266 | (97,139,731,926) | 774,175,769,719 | (96,632,460,955) |
| Vung Ang 1 Thermal Power Plant (*) | 229,479,320,753 | - | 228,461,813,512 | - |
| Quang Trach Project (including 2,531,473,162 VND for 750k/50kw transformer station and 2,450,280,019 for leveling, 297,791,054 VND for interior installation) | 5,595,907,841 | - | 5,595,907,841 | - |
| Apartment 33A, 30/4 Street, Vung Tau City | 32,986,594,500 | - | 32,986,594,500 | - |
| Song Hau 1 Thermal Power Plant Project | 98,315,897,678 | (3,739,481,748) | 109,184,687,878 | (12,651,658,755) |
| Long Phu 1 Thermal Power Plant | 6,083,264,698 | - | - | - |
| Land leveling work for the Dung Quat Refinery upgrade and expansion project - Binh Son Refining and Petrochemical Joint Stock Company. | 569,975,277 | - | - | - |
| Project to provide ground treatment services - Block B O Mon gas pipeline project | - | - | - | - |
| Procurement of strategic spare parts for HP6 feedwater heater - Contract No. 33 CNPD Oil and Gas | 14,916,007,411 | - | - | - |
| Other projects | 179,668,420,704 | (34,239,509,377) | 230,533,814,943 | (26,485,296,201) |
| - Tran Anh - Long An Apartment Project | 16,145,393,741 | - | 16,145,393,741 | - |
| - Dai Hung Mine Development Project | - | - | 10,369,868,840 | - |
| - JK-KA-Gallaf3 Base Fabrication Project | - | - | - | - |

| | | | | |
|----------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| - Wind Power Base Fabrication | - | - | - | - |
| - Petroleum Institute | - | - | 2,619,439,206 | - |
| - Long Phu 1 Thermal Power Plant Project | - | - | - | - |
| - Uong Bi 1 Thermal Power Plant Project | - | - | - | - |
| - Fabrication of the base of the Lac Da Vang Oil Field Development Project | 9,752,083,126 | (9,633,129,033) | 9,347,944,093 | (9,228,990,000) |
| - Repair and upgrade project P15 | 12,599,392,035 | (8,499,777,068) | 17,198,519,850 | (3,824,018,775) |
| - Installation of electromechanical equipment for Thai Binh project - Lilama | - | - | - | - |
| - Topsides Fabrication - Block B Gas Project Contract 19/2024 | 40,821,284,853 | (16,054,080,672) | 49,919,832,621 | (12,872,493,851) |
| - Fabrication, procurement of materials, launching of WPAPP superstructure, DSF, India | 25,435,845,159 | - | 68,619,235,796 | - |
| - Quang Trach Thermal Power Plant Project - QB | - | - | 4,175,586,068 | - |
| - Bac Ninh Road Project | 10,745,358,151 | - | 10,714,503,151 | - |
| - Equipment rental service | 216,812,292 | - | 158,396,976 | - |
| - Construction of Flare Tower - Block B Gas Project, Contract 07/2025 | 14,002,083,859 | - | 2,407,683,708 | - |
| - Taiwan wind power project | 2,363,579,004 | - | 2,169,849,641 | - |
| - Long Thanh Airport Refueling Station Project | 10,027,229,452 | - | 5,738,816,527 | - |
| - Other projects | 37,559,359,032 | (52,522,604) | 30,948,744,725 | (559,793,575) |
| | 1,383,688,288,128 | (135,118,723,051) | 1,380,938,588,393 | (135,769,415,911) |
| | - | - | - | - |

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9 COSTS WAITING FOR ALLOCATION

a) Short - term

Dispatched tools and supplies

Others

| 31/03/2026 | 01/01/2026 |
|------------|------------|
| VND | VND |

420,308,022 343,438,142

2,121,875,793 912,084,286

| | |
|----------------------|----------------------|
| 2,542,183,815 | 1,255,522,428 |
|----------------------|----------------------|

b) Long - term

Infrastructure rental costs at Sao Mai Ben Dinh port (*)

Office rental costs

Used tools and equipment

Asset repair costs (infrastructure, machinery and equipment to restore construction capacity)

Other long-term prepaid expenses

74,327,669,406 74,883,736,758

3,841,103,256 4,167,358,926

3,705,252,068 3,923,424,362

2,281,524,559 2,305,562,968

873,675,948 2,785,240,795

| | |
|-----------------------|-----------------------|
| 85,029,225,237 | 88,065,323,809 |
|-----------------------|-----------------------|

(*) According to Contract No. 15/PVSB-PVC.MS/08-10B dated August 9, 2010 on infrastructure leasing between Sao Mai - Ben Dinh Petroleum Investment Joint Stock Company (PVSB) and Petroleum Metal Structure and Equipment Installation Joint Stock Company (PVC-MS) and the Project Finalization Report completed on March 29, 2011.

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10 . TANGIBLE FIXED ASSETS

| Item | Buildings, structures | Machinery, equipment | Vehicles, transportation equipment | Office equipment | Other fixed assets | Total |
|--------------------------------------------------------|--------------------------|------------------------|------------------------------------|-----------------------|----------------------|--------------------------|
| Historical cost | | | | | | |
| Beginning balance | 1,195,237,319,285 | 286,745,218,020 | 110,879,311,203 | 23,379,427,011 | 1,816,330,400 | 1,618,057,605,919 |
| - Purchased during the year | - | - | - | - | - | - |
| - Completed CB construction investment | - | - | - | - | - | - |
| - Increase due to transfer from investment real estate | - | - | - | - | - | - |
| - Decrease due to transfer to investment real estate | - | - | - | - | - | - |
| - Liquidation, sale | - | 5,330,260,818 | - | - | - | 5,330,260,818 |
| Ending balance of the year | 1,195,237,319,285 | 281,414,957,202 | 110,879,311,203 | 23,379,427,011 | 1,816,330,400 | 1,612,727,345,101 |
| Accumulated depreciation: | | | | | | |
| Beginning balance | 474,378,708,642 | 278,341,753,705 | 109,026,079,633 | 22,500,318,097 | 1,816,330,400 | 886,063,190,477 |
| - Depreciation during the year | 7,304,620,806 | 2,014,536,441 | 54,557,436 | 27,522,948 | - | 9,401,237,631 |
| - Increase due to transfer from investment property | - | - | - | - | - | - |
| - Decrease due to transfer to investment property | - | - | - | - | - | - |
| - Liquidation, sale | - | 5,102,800,070 | 79,907,553 | - | - | 5,182,707,623 |
| Ending balance of the year | 481,683,329,448 | 275,253,490,076 | 109,000,729,516 | 22,527,841,045 | 1,816,330,400 | 890,281,720,485 |
| Net carrying amount | | | | | | |
| Beginning balance | 720,858,610,643 | 8,403,464,315 | 1,853,231,570 | 879,108,914 | - | 731,994,415,442 |
| Ending balance | 713,553,989,837 | 6,161,467,126 | 1,878,581,687 | 851,585,966 | - | 722,445,624,616 |

In there

The remaining value of tangible fixed assets used as collateral for loans is:

31/03/2026
 328,834,264,512

The original cost of fully depreciated but still in use tangible fixed assets is:

393,011,132,168

11. INTANGIBLE FIXED ASSETS

| Item | Land use rights | Copyright | Brand of goods | software | Other intangible assets | Total |
|--------------------------------------------------------|-----------------|-----------|----------------|----------------|-------------------------|-----------------|
| Historical cost | | | | | | |
| Beginning balance | 253,189,029,962 | - | - | 16,482,994,482 | - | 269,672,024,444 |
| - Purchased during the year | - | - | - | - | - | - |
| - Increase due to reclassification | - | - | - | - | - | - |
| - Other increases | - | - | - | - | - | - |
| - Decrease due to liquidation and sale | - | - | - | - | - | - |
| - Other decreases | - | - | - | - | - | - |
| Ending balance of the year | 253,189,029,962 | - | - | 16,482,994,482 | - | 269,672,024,444 |
| Accumulated depreciation: | | | | | | |
| Beginning balance | 2,522,153,422 | - | - | 15,852,238,365 | - | 18,374,391,787 |
| - Depreciation during the year | 152,807,349 | - | - | 24,999,999 | - | 177,807,348 |
| - Increase due to transfer from investment real estate | - | - | - | - | - | - |
| - Other increases | - | - | - | - | - | - |
| - Decrease due to shift to investment real estate | - | - | - | - | - | - |
| - Other decreases | - | - | - | - | - | - |
| Ending balance of the year | 2,674,960,771 | - | - | 15,877,238,364 | - | 18,552,199,135 |
| Net carrying amount | | | | | | |
| Beginning balance | 250,666,876,540 | - | - | 630,756,117 | - | 251,297,632,657 |
| Ending balance | 250,514,069,191 | - | - | 605,756,118 | - | 251,119,825,309 |

In there

31/03/2026

Original cost of fully depreciated but still in use intangible fixed assets is:

14,593,074,482

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12. Biological assets

12.1. Other biological assets, excluding livestock that periodically reach maturity:

| Item | 31/03/2026 | | 01/01/2026 | |
|------------------------------------------------------------------------------|---------------|-------------------|---------------|-------------------|
| | Original cost | Recoverable value | Original cost | Recoverable value |
| 1. Livestock raised for one-time production | | | | |
| 2. Crops grown seasonally or for single-harvest production. | | | | |
| 3. Animals that provide products periodically have not yet reached maturity. | | | | |
| Total | | | | |

12.2. Animals that produce products periodically reach maturity:

| Item | Group 1 | Group 2 | Group 2 | ... | ... | Total |
|---------------------------------------------------|---------|---------|---------|-----|-----|-------|
| Historical cost | | | | | | |
| Beginning balance | | | | | | - |
| - Purchased during the year | | | | | | - |
| - Decrease due to liquidation and sale | | | | | | - |
| - Other decreases | | | | | | - |
| Ending balance of the year | - | - | - | - | - | - |
| Accumulated depreciation: | | | | | | |
| Beginning balance | - | - | - | - | - | - |
| - Depreciation during the year | | | | | | - |
| - Other increases | | | | | | - |
| - Decrease due to shift to investment real estate | | | | | | - |
| - Other decreases | | | | | | - |
| Ending balance of the year | - | - | - | - | - | - |
| Net carrying amount | | | | | | |
| - Beginning balance | - | - | - | - | - | - |
| - Ending balance | - | - | - | - | - | - |

11/1/2026/TT-BTC

13. INVESTMENT PROPERTIES HELD FOR LEASE

| Item | | | Buildings | | Total |
|-------------------------------------|---|----------------|-----------------|---|-----------------|
| Beginning balance | - | 24,089,000,000 | 111,237,253,059 | - | 135,326,253,059 |
| - Purchased during the year | - | - | - | - | - |
| - Created from within the business | - | - | - | - | - |
| - Ncrease due to reclassification | - | - | - | - | - |
| - Other increases | - | - | - | - | - |
| - Decrease due to liquidation, sale | - | - | - | - | - |
| - Decrease due to reclassification | - | - | - | - | - |
| - Other decreases | - | - | - | - | - |
| Ending balance of the year | - | 24,089,000,000 | 111,237,253,059 | - | 135,326,253,059 |
| Accumulated depreciation: | | | | | |
| Beginning balance | - | - | 28,635,857,114 | - | 28,635,857,114 |
| - Depreciation during the year | - | - | 621,254,706 | - | 621,254,706 |
| - Ncrease due to reclassification | - | - | - | - | - |
| - Other increases | - | - | - | - | - |
| - Decrease due to liquidation, sale | - | - | - | - | - |
| - Decrease due to reclassification | - | - | - | - | - |
| - Other decreases | - | - | - | - | - |
| Ending balance of the year | - | - | 29,257,111,820 | - | 29,257,111,820 |
| Net carrying amount | | | | | |
| Beginning balance | - | 24,089,000,000 | 82,601,395,945 | - | 106,690,395,945 |
| Ending balance | - | 24,089,000,000 | 81,980,141,239 | - | 106,069,141,239 |

In there

31/03/2026

The remaining value of the investment real estate used as collateral to secure loans is:

65,712,999,334

14.1 73 20.5 0. 10.4

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14 LONG-TERM ASSET IN PROGRESS

| | 31/03/2026 | | 01/01/2026 | |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Original cost | Recoverable value | Original cost | Recoverable value |
| | VND | VND | VND | VND |
| a) Long-term work in progress | | | | |
| - Quang Trach 1 Thermal Power Plant Project (i) | 25,781,820,546 | 12,890,910,273 | 25,781,820,546 | 12,890,910,273 |
| - Dinh Vu Polyester Plant Project | 25,759,325,212 | 9,162,306,880 | 25,759,325,212 | 9,162,306,880 |
| - Long Phu Thermal Power Operation Center | 12,180,083,636 | 12,180,083,636 | 12,180,083,636 | 12,180,083,636 |
| - Others | 7,522,744,186 | 1,811,134,827 | 7,522,744,186 | 1,811,134,827 |
| | 71,243,973,580 | 36,044,435,616 | 71,243,973,580 | 36,044,435,616 |

b) Construction in progress

| | | |
|-----------------------------------------------------------|------------------------|------------------------|
| | 31/03/2026 | 01/01/2026 |
| | VND | VND |
| Invest | 147,550,832 | 147,550,832 |
| Construction in progress | 109,801,622,208 | 109,801,622,208 |
| - Soai Rap Petroleum Service Industrial Zone Project (ii) | 103,182,526,261 | 103,182,526,261 |
| - Petro Vietnam University Urban Area (iii) | 3,883,984,985 | 3,883,984,985 |
| - Others (iii) | 2,735,110,962 | 2,735,110,962 |
| | 109,949,173,040 | 109,949,173,040 |

15 LONG-TERM OTHER ASSETS

| | | |
|-------------------------------------------------------------------|-----------------------|-----------------------|
| | 31/03/2026 | 01/01/2026 |
| | VND | VND |
| - Contribution to the investment of the Dolphin Plaza Project (i) | - | - |
| - Contribution to Long Son Riverside Project | 12,897,200,000 | 12,897,200,000 |
| | 12,897,200,000 | 12,897,200,000 |

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16 SHORT-TERM PAYABLES

| | 31/03/2026 | | 01/01/2026 | |
|------------------------------------------------------------------------|------------------------|------------------------|--------------------------|--------------------------|
| | Outstanding balance | Amount can be paid | Outstanding balance | Amount can be paid |
| | VND | VND | VND | VND |
| a) Short - term | 709,685,120,000 | 709,685,120,000 | 3,086,872,810,043 | 3,086,872,810,043 |
| Units in the Corporation | 125,257,908,763 | 125,257,908,763 | 124,348,953,635 | 124,348,953,635 |
| Duyen Hai Petroleum Construction Joint Stock Company | 3,549,554,142 | 3,549,554,142 | 2,327,001,690 | 2,327,001,690 |
| Mien Trung Petroleum Construction Joint Stock Company | 4,061,951,289 | 4,061,951,289 | 4,061,951,289 | 4,061,951,289 |
| Thanh Hoa Petroleum Investment And Construction Joint Stock Company | 32,435,992,580 | 32,435,992,580 | 32,549,589,904 | 32,549,589,904 |
| Petroleum Mechanical Construction and Installation Joint Stock Company | 59,920,064,452 | 59,920,064,452 | 60,120,064,452 | 60,120,064,452 |
| Hanoi Petroleum Construction Joint Stock Company | 14,987,074,805 | 14,987,074,805 | 14,987,074,805 | 14,987,074,805 |
| Truong Son Group Joint Stock Company | 2,375,859,873 | 2,375,859,873 | 2,375,859,873 | 2,375,859,873 |
| Petroleum Construction Joint Stock Company 2 | 5,821,362,100 | 5,821,362,100 | 5,821,362,100 | 5,821,362,100 |
| Nghe An Petroleum Construction Corporation Joint Stock Company | 2,106,049,522 | 2,106,049,522 | 2,106,049,522 | 2,106,049,522 |
| Units in Group | 375,227,790,313 | 375,227,790,313 | 380,374,983,651 | 380,374,983,651 |
| VietNam National industry-Energy Group (PVN) | 177,049,565,265 | 177,049,565,265 | 177,049,565,265 | 177,049,565,265 |
| PetroVietnam Exploration Production Corporation (PVEP) | 115,973,338,811 | 115,973,338,811 | 115,973,338,811 | 115,973,338,811 |
| Petrovietnam Engineering Consultancy JSC | 1,383,014,917 | 1,383,014,917 | 1,383,014,917 | 1,383,014,917 |
| PetroVietnam Oil Joint Stock Corporation (PVOIL) | 66,317,010 | 66,317,010 | 59,753,060 | 59,753,060 |
| Petrovietnam College (PVMTC) | 2,394,456,407 | 2,394,456,407 | 2,104,433,207 | 2,104,433,207 |
| PetroVietnam Drilling & Well Services Corporation (PVD) | 900,073,363 | 900,073,363 | 900,073,363 | 900,073,363 |
| PVI Insurance Corporation | 227,281,551 | 227,281,551 | 247,136,735 | 247,136,735 |
| PetroVietnam Maintenance and Repair Corporation (PVMR) | 8,977,693,982 | 8,977,693,982 | 9,314,573,982 | 9,314,573,982 |
| PetroVietnam Technical Services Corporation (PTSC) | 248,216,105 | 248,216,105 | 248,216,105 | 248,216,105 |
| PetroVietnam Securities Joint Stock Company (PSI) | 194,464,062 | 194,464,062 | 194,464,062 | 194,464,062 |
| PetroVietnam Coating Joint Stock Company (PV Coating) | 4,756,639,584 | 4,756,639,584 | 4,756,639,584 | 4,756,639,584 |
| PetroVietnam Steel Pipe Joint Stock Company (PV_Pipe) | 1,623,094,684 | 1,623,094,684 | 1,623,094,684 | 1,623,094,684 |
| Sao Mai Ben Dinh Petroleum Investment Joint Stock Company (PVSB) | 3,002,241,903 | 3,002,241,903 | 3,007,520,784 | 3,007,520,784 |
| Petrosetco Vung Tau General Services Joint Stock Company | 1,697,424,212 | 1,697,424,212 | 1,697,424,212 | 1,697,424,212 |
| DMC Middle Petroleum Chemicals Joint Stock Company | 3,737,019,520 | 3,737,019,520 | 3,737,019,520 | 3,737,019,520 |
| Vietnam - Russia Joint Venture (Vietsovpetro) | 1,211,596,684 | 1,211,596,684 | 1,211,596,684 | 1,211,596,684 |
| Vietnam Petroleum Institute | 122,190,653 | 122,190,653 | 203,957,076 | 203,957,076 |

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VIETNAM NATIONAL INDUSTRY-ENERGY GROUP
PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

From B 09 - DN

Issued according to Circular No. 43/2026/TT-BTC
Dated April 20, 2026 of the Ministry of Finance

| | | | | |
|---------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Dung Quat Shipbuilding Company Limited (DQS) | 51,554,161,600 | 51,554,161,600 | 56,554,161,600 | 56,554,161,600 |
| Petroleum University (PVU) | 109,000,000 | 109,000,000 | 109,000,000 | 109,000,000 |
| Others | 2,482,364,999,499 | 2,482,364,999,499 | 2,582,148,872,757 | 2,582,148,872,757 |
| Daelim Industrial Corporation | 1,044,419,642,304 | 1,044,419,642,304 | 1,044,419,642,304 | 1,044,419,642,304 |
| Vietnam Machinery Installation Corporation | 228,615,914,108 | 228,615,914,108 | 232,379,768,460 | 232,379,768,460 |
| Sojitz Corporation | - | - | - | - |
| Electricity Corporation | 147,962,184,208 | 147,962,184,208 | 153,320,580,538 | 153,320,580,538 |
| Worley Parsons Corporation | - | - | - | - |
| Boilermaster Vietnam Co., Ltd. | 74,180,983,857 | 74,180,983,857 | 99,180,983,857 | 99,180,983,857 |
| FLSmith Wadgassen | 71,496,685,659 | 71,496,685,659 | 71,252,061,004 | 71,252,061,004 |
| Minh Duc Concrete Joint Stock Company | 4,893,706,412 | 4,893,706,412 | 12,393,706,412 | 12,393,706,412 |
| Song Da Petroleum Investment and Trading Joint Stock Company (SDP) | 46,549,822,596 | 46,549,822,596 | 48,276,308,807 | 48,276,308,807 |
| Ba Son Corporation - LLC | 60,478,955,914 | 60,478,955,914 | 60,478,955,914 | 60,478,955,914 |
| S-Tank Engineering Co., Ltd. | 68,706,982,902 | 68,706,982,902 | 69,232,782,902 | 69,232,782,902 |
| Southern Petroleum Construction Joint Stock Company (Alpha ECC) | 29,789,340,123 | 29,789,340,123 | 30,692,220,123 | 30,692,220,123 |
| DAE AH Engineering and Construction Co., Ltd. | 25,053,411,382 | 25,053,411,382 | 25,053,411,382 | 25,053,411,382 |
| Duong Tu Tuan Co., Ltd. | 9,609,914,332 | 9,609,914,332 | 9,809,914,332 | 9,809,914,332 |
| BCA Thang Long Co., Ltd. | 9,535,785,401 | 9,535,785,401 | 10,519,196,452 | 10,519,196,452 |
| Qingdao Huacheng | - | - | - | - |
| Vinaconex PVC Joint Stock Company | 377,900,761 | 377,900,761 | 377,900,761 | 377,900,761 |
| Viet Ren Joint Stock Company | 18,448,980,580 | 18,448,980,580 | 18,448,980,580 | 18,448,980,580 |
| Petecchim Petroleum Trading Joint Stock Company | 17,995,000,000 | 17,995,000,000 | 21,495,000,000 | 21,495,000,000 |
| FECON Foundation Engineering and Underground Construction Joint Stock Coi | 8,912,409,727 | 8,912,409,727 | 15,203,552,403 | 15,203,552,403 |
| Phu Xuan Construction and Consulting Joint Stock Company | 6,657,880,155 | 6,657,880,155 | 13,918,707,483 | 13,918,707,483 |
| Hoa Hong Investment Joint Stock Company | - | - | 3,952,762,426 | 3,952,762,426 |
| Long Thanh Construction and Trading Joint Stock Company | - | - | - | - |
| Gia Quang Phat Joint Stock Company | 12,458,022,665 | 12,458,022,665 | 12,380,022,665 | 12,380,022,665 |
| OGS LLC | 13,292,853,406 | 13,292,853,406 | 13,672,717,193 | 13,672,717,193 |
| Lilama 18 Joint Stock Company | 3,746,846,795 | 3,746,846,795 | 5,450,082,065 | 5,450,082,065 |
| VT Phuc Hai Joint Stock Company | 6,983,330,800 | 6,983,330,800 | 9,483,330,800 | 9,483,330,800 |
| VN - Colavi Mechanical and Installation Joint Stock Company | 12,589,075,137 | 12,589,075,137 | 13,089,075,137 | 13,089,075,137 |
| Other units | 559,609,370,275 | 559,609,370,275 | 587,667,208,757 | 587,667,208,757 |

2,982,850,698,575

2,982,850,698,575

3,086,872,810,043

3,086,872,810,043

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VIETNAM NATIONAL INDUSTRY-ENERGY GROUP
PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

From B 09 - DN
 Issued according to Circular No. 43/2026/TT-BTC
 Dated April 20, 2026 of the Ministry of Finance

17 SHORT - TERM PREPAYMENTS FROM CUSTOMERS

| | 31/03/2026 | 01/01/2026 |
|----------------------------------------------------------------------------------|------------------------|------------------------|
| | VND | VND |
| a) Short - term | - | - |
| - Units in the Corporation | - | - |
| - Units in Group | 154,633,319,881 | 162,818,271,777 |
| Vung Ang - Quang Trach Oil and Gas Power Project Management Board | 82,778,475,899 | 82,778,475,899 |
| Nghi Son Refinery and Petrochemical Complex Project Management Board | 117,255,185 | 117,255,185 |
| PetroVietnam University Project Management Board | 17,612,939,300 | 17,612,939,300 |
| Long Phu 1 Oil and Gas Power Project Management Board | 50,156,167,511 | 50,156,167,511 |
| PetroVietnam Technical Services Corporation | - | 4,613,513,835 |
| PetroVietnam Power Corporation (PV Power PMC2) | 845,101,105 | 845,101,105 |
| Vietnam - Russia Joint Venture (Vietsovpetro) | - | - |
| Dung Quat Shipbuilding Company Limited (DQS) | - | - |
| Oil and Gas Power Generation Branch - Vietnam National Energy Industry Group | 3,123,380,881 | 6,694,818,942 |
| PetroVietnam Marine Shipyard Joint Stock Company (PVShipyard) | - | - |
| - Others | 212,679,367,754 | 100,321,670,196 |
| Vietnam Machinery Installation Corporation - JSC | 43,797,123,322 | 55,897,285,149 |
| Vietnam Geotechnical Joint Stock Company | - | - |
| Online Mobile Services Joint Stock Company | 18,241,371,115 | 18,241,371,115 |
| DK Southern Construction Joint Stock Company (Alpha ECC) | - | - |
| Power Management Board 2 - Branch of Vietnam Electricity Group | - | - |
| Vietnam Airlines Corporation | 6,394,660,637 | 2,163,715,713 |
| Tran Anh - Long An Real Estate Joint Stock Company | 6,329,410,934 | 6,394,660,637 |
| Van Lang Industrial Waste Treatment and Environmental Consulting Company Limited | - | 6,329,410,934 |
| Other entities | 137,916,801,746 | 11,295,226,648 |
| | 367,312,687,635 | 263,139,941,973 |
| | - | - |

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VIETNAM NATIONAL INDUSTRY-ENERGY GROUP
PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

From B 09 - DN

Issued according to Circular No. 43/2026/TT-BTC
Dated April 20, 2026 of the Ministry of Finance

| 18 ACCRUED EXPENSES | | 31/03/2026 | 01/01/2026 |
|---------------------|---------------------------------------------------------------------------------------------------------------|------------------|------------------|
| | | VND | VND |
| a) Short - term | | | |
| - | Interest expense | 233,261,111,040 | 226,460,171,614 |
| | In which: | - | - |
| | Interest from the Public Commercial Joint Stock Bank (PVCombank) | 156,271,015,981 | 149,470,076,555 |
| | Interest from other commercial joint stock banks | 76,990,095,059 | 76,990,095,059 |
| - | Provision for construction and installation costs in advance | 250,766,152,320 | 338,502,530,727 |
| | Nghi Son Refinery and Petrochemical Project - Dredging Item | 29,445,156,260 | 29,445,156,260 |
| | Dung Quat Refinery No. 1 Site Leveling Project | 2,622,675,819 | 2,622,675,819 |
| | Da Nang Petroleum Product Warehouse Project - Hydraulic Item | 5,178,360,998 | 5,178,360,998 |
| | Operational Building Project of the General Department of Roads, Project Management Board | | |
| | 6, Railway Project Management Board | 6,866,543 | 6,866,543 |
| | Vung Ang Thermal Power Plant Project | 90,497,315,009 | 90,497,315,009 |
| | Thai Binh 2 Thermal Power Plant Project | 44,246,104,241 | 49,688,560,895 |
| | Song Hau Thermal Power Plant Project | (31,858,995,946) | (30,853,905,946) |
| | Construction of Ship Lock and Control Center of Rach Chanh Ship Lock (DPPT | 51,250,000 | 51,250,000 |
| | Infrastructure of Mekong Delta - WB5) | | |
| | CCDV Project for Anti-corrosion Painting for the 4th Maintenance Period of Dung Quat Oil Refinery | 1,361,620,241 | 4,032,000,000 |
| | Apartment Project for Low-Income People in Con Dao District | 2,592,767,433 | 2,592,767,433 |
| | Long Son Petrochemical Complex Project - Package A2 Storage and Connecting Pipelines (LSP-CA-147 25/6/2018) | 3,190,836,379 | 3,197,746,727 |
| | Experimental Center and Office Project of Ho Chi Minh City Petroleum Institute | (9,352,240,324) | (5,990,866,685) |
| | Advance Cost of Thi Vai LPG Cold Storage Project | 4,069,893,302 | 4,238,278,628 |
| | Dai Hung Mine Project | - | - |
| | Fabrication and procurement of launching materials for jacket and superstructure for ONGC WPAPP, DSF-II India | 22,399,680,423 | 108,571,725,748 |

VIETNAM NATIONAL INDUSTRY-ENERGY GROUP
PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

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| | | |
|---------------------------------------------------------------------------|------------------------|------------------------|
| Wind Power Base Fabrication Project | 231,517,221 | 231,517,221 |
| Repair and upgrade project P15 | 36,822,000 | 1,814,167,648 |
| Rolling & Bending Service - Lac Da Vang | 5,765,546,701 | 7,166,229,750 |
| Topsides Fabrication - Block B Gas Project | 21,107,999,511 | 20,107,084,591 |
| Flare Tower Fabrication - Block B Gas Project | 5,394,604,618 | 4,296,495,877 |
| Long Thanh Airport Project | 16,432,569,679 | 6,524,142,574 |
| Other Projects | 37,345,802,212 | 35,084,961,637 |
| - Other payable expenses | 4,403,302,110 | 6,007,421,952 |
| | 488,430,565,470 | 570,970,124,293 |
| b) Long term | - | - |
| - Provision for construction and installation costs in advance | 115,497,608,588 | 115,497,608,588 |
| Petroleum Institute office project | 1,009,122,745 | 1,009,122,745 |
| Thai Binh 2 Thermal Power Plant project | 4,773,238,439 | 4,773,238,439 |
| Thai Binh Petroleum Hotel Project | 46,153,818,249 | 46,153,818,249 |
| Phu Dat apartment building project | - | - |
| PVTex plant project | 55,411,076,412 | 55,411,076,412 |
| Thi Vai LPG project - company office | 2,708,073,994 | 2,708,073,994 |
| Vinafood 1 building project | 1,839,844,546 | 1,839,844,546 |
| 5-storey apartment building project in Information Area II, Ward 9 (CNVT) | 196,961,120 | 196,961,120 |
| 65-unit house project - Information Area II subdivision project, Vung Tau | 50,576,365 | 50,576,365 |
| 10,000-ton mechanical workshop project - Quang Ngai | 136,281,187 | 136,281,187 |
| Ba Ria - Vung Tau gas line project | 458,713,805 | 458,713,805 |
| Ca Bi bridge and Can Xay bridge projects - An Giang | 49,033,503 | 49,033,503 |
| Reinforcement and repair project of Tugboat and Ship towing enterprise | 2,710,868,223 | 2,710,868,223 |
| - Other costs | - | - |
| | 115,497,608,588 | 115,497,608,588 |

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19 UNEARNED REVENUES

| | 31/03/2026 | 01/01/2026 |
|-----------------------------------------------------------|-----------------------|-----------------------|
| | VND | VND |
| a) Short - term | | |
| Revenues from property leasing | 10,713,665,583 | 3,194,386,718 |
| | 10,713,665,583 | 3,194,386,718 |
| | - | - |
| b) Long term | | |
| - Revenue received in advance from leasing assets (i) | 45,160,239,515 | 45,522,199,903 |
| Quang Ngai Mechanical and Construction Materials Workshon | - | - |
| Sannam, CEO Office for rent | 4,719,945,646 | 4,939,087,164 |
| Land for rent at Soai Rap Industrial Park | 39,334,078,834 | 39,334,078,834 |
| Others | 1,106,215,035 | 1,249,033,905 |
| - Other unearned revenue | - | - |
| | 45,160,239,515 | 45,522,199,903 |
| | - | - |

20 OTHER PAYABLES

| | | |
|-----------------------------------------------------|-----------------|-----------------|
| a) Short - term | 31/03/2026 | 01/01/2026 |
| | VND | VND |
| - Surplus assets awaiting settlement | 1,049,420,487 | 17,130,137 |
| - Union funds | 6,182,511,004 | 6,837,321,015 |
| - Social insurance | 4,091,670,245 | 3,452,017,466 |
| - Health insurance | 598,659,104 | 357,778,754 |
| - Unemployment insurance | 495,361,889 | 407,662,369 |
| - Receive short-term deposits and bets | 2,462,288,588 | 1,910,994,188 |
| - Other payables | 569,770,576,541 | 547,568,316,160 |
| Including | - | - |
| Interest expenses | 1,314,567,231 | 1,314,567,231 |
| Provisions for performing guarantee obligations (i) | 137,942,779,492 | 137,942,779,492 |
| Modern Bank of Vietnam Limited - MBV (ii) | 185,249,928,057 | 182,761,658,990 |
| VietNam National industry-Energy Group (PVN) (iii) | 54,189,129,410 | 54,189,129,410 |
| Vietnam Gas Corporation - Joint Stock Company (iv) | 56,212,500,000 | 56,212,500,000 |
| Ca Mau Gas, Power and Fertilizer Management Board | 8,697,686,626 | 8,697,686,626 |
| Apartment maintenance fees payable | 10,484,212,145 | 10,521,717,166 |

| | | |
|---------------|-----------------|----------------|
| Support funds | 4,118,361,961 | 4,118,361,961 |
| Other amounts | 111,561,411,619 | 91,809,915,284 |

584,650,487,858

560,551,220,089

In which: Related parties

Units in the Corporation

| | | |
|----------------------------------------------------|-------------|-------------|
| Central Petroleum Construction Joint Stock Company | 667,975,776 | 667,975,776 |
| Hanoi Petroleum Construction Joint Stock Company | 14,715,555 | 14,715,555 |

682,691,331

682,691,331

Units in the Group

| | | |
|--------------------------------------------------------------------|----------------|----------------|
| - VietNam National industry-Energy Group (PVN) | 54,189,129,410 | 54,189,129,410 |
| - PetroVietnam Investment and Design Joint Stock Company (PVE) | 135,949,000 | 135,949,000 |
| - Sao Mai Ben Dinh Joint Stock Company | 33,044,495,174 | 33,044,495,174 |
| - Vietnam Petroleum Institute | - | - |
| - Vietnam Gas Corporation - JSC | 56,212,500,000 | 56,212,500,000 |
| - Ca Mau Gas - Power - Fertilizer Complex Project Management Board | 8,697,686,626 | 8,697,686,626 |

152,279,760,210

152,279,760,210

b) Long term

31/03/2026

01/01/2026

VND

VND

| | | |
|----------------------------------|---------------|---------------|
| Receive deposits, long-term bets | 2,349,392,203 | 2,499,268,650 |
|----------------------------------|---------------|---------------|

| | | |
|--------------------------|------------|------------|
| Other payables, payables | 77,000,000 | 50,000,000 |
|--------------------------|------------|------------|

2,426,392,203

2,549,268,650

VIETNAM NATIONAL INDUSTRY-ENERGY GROUP
PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

From B 09 - DN

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Dated April 20, 2026 of the Ministry of Finance

21 BORROWINGS

| | 01/01/2026 | | During the period | | 31/03/2026 | |
|-------------------------------------------------------------------|------------------------|------------------------|------------------------|-----------------------|------------------------|------------------------|
| | Outstanding balance | Amount can be paid | Increase | Decrease | Outstanding balance | Amount can be paid |
| | VND | VND | VND | VND | VND | VND |
| a) Short-term borrowings (i) | | | | | | |
| - Short-term debts | 80,149,496,818 | 80,149,496,818 | 158,055,207,262 | 14,912,234,613 | 223,292,469,467 | 223,292,469,467 |
| <i>Vietnam Joint Stock Commercial Bank for Industry and Trade</i> | 18,954,650,130 | 18,954,650,130 | - | 453,090,000 | 18,501,560,130 | 18,501,560,130 |
| <i>Vietnam Development Bank</i> | 42,744,846,688 | 42,744,846,688 | 93,660,563,279 | - | 136,405,409,967 | 136,405,409,967 |
| <i>Other credit institutions and individuals</i> | 18,450,000,000 | 18,450,000,000 | 64,394,643,983 | 14,459,144,613 | 68,385,499,370 | 68,385,499,370 |
| - Current portion of long-term debts | 655,965,237,122 | 655,965,237,122 | - | 3,000,000,000 | 652,965,237,122 | 652,965,237,122 |
| Vietnam Public Joint Stock Commercial Bank | 77,295,080,000 | 77,295,080,000 | - | - | 77,295,080,000 | 77,295,080,000 |
| Modern Bank of Vietnam Limited - MBV | 575,670,157,122 | 575,670,157,122 | - | - | 575,670,157,122 | 575,670,157,122 |
| Credit institutions, other individuals | 3,000,000,000 | 3,000,000,000 | - | 3,000,000,000 | - | - |
| | 736,114,733,940 | 736,114,733,940 | 158,055,207,262 | 17,912,234,613 | 876,257,706,589 | 876,257,706,589 |
| b) Long-term borrowings | | | | | | |
| - Long-term debts (ii) | | | | | | |
| Vietnam Joint Stock Commercial Bank for Industry and Trade | 12,000,000,000 | 12,000,000,000 | - | - | 12,000,000,000 | 12,000,000,000 |
| | 12,000,000,000 | 12,000,000,000 | - | - | 12,000,000,000 | 12,000,000,000 |

22 TAX AND OTHER PAYABLES TO THE STATE BUDGET

| | Target | Amount to be paid at the beginning of the year | Amount payable during the period | Amount paid during the period | Amount payable at the end of the period |
|----|-------------------------------|------------------------------------------------|----------------------------------|-------------------------------|-----------------------------------------|
| | Taxes payable | 101,123,640,350 | 12,746,371,536 | 17,331,826,256 | 96,538,185,630 |
| 1 | Domestic value added tax | 41,538,377,203 | 7,982,286,947 | 9,180,748,913 | 40,339,915,237 |
| 2 | Import value added tax | - | - | - | - |
| 3 | Special consumption tax | - | - | - | - |
| 4 | Import and export tax | - | - | - | - |
| 5 | Personal income tax | 6,464,209,933 | 2,214,103,217 | 3,544,824,646 | 5,133,488,504 |
| 6 | Corporate income tax | 3,570,008,108 | - | - | 3,570,008,108 |
| 7 | Business license tax | - | - | - | - |
| 8 | Land and house tax, land rent | 6,270,229,548 | 1,760,587,828 | 3,453,927,307 | 4,576,890,069 |
| 9 | Resource tax | - | - | - | - |
| 10 | Other fees, charges, taxes | 42,450,828,603 | 193,333,480 | 16,925,406 | 42,627,236,677 |
| 11 | Other taxes | 829,986,955 | 596,060,064 | 1,135,399,984 | 290,647,035 |
| 12 | Subcontractor tax | - | - | - | - |
| | Taxes receivable | 34,600,692,643 | 168,320,384 | 227,693,279 | 34,660,065,538 |
| 1 | Domestic value added tax | 30,465,765 | - | - | 30,465,765 |
| 2 | Import value added tax | - | - | - | - |
| 3 | Special consumption tax | - | - | - | - |
| 4 | Import and export tax | 19,254,703 | - | - | 19,254,703 |
| 5 | Personal income tax | 48,219,094 | 190,178 | 65,672,106 | 113,701,022 |
| 6 | Corporate income tax | 34,354,768,750 | 20,929,595 | 162,021,173 | 34,495,860,328 |
| 7 | Business license tax | - | - | - | - |
| 8 | Land and house tax, land rent | 147,200,611 | 147,200,611 | - | - |
| 9 | Resource tax | 783,720 | - | - | 783,720 |
| 10 | Fees and charges | - | - | - | - |
| 11 | Other taxes | - | - | - | - |
| 12 | Subcontractor tax | - | - | - | - |

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VIETNAM NATIONAL INDUSTRY-ENERGY GROUP
PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

From B 09 - DN
 Issued according to Circular No. 43/2026/TT-BTC
 Dated April 20, 2026 of the Ministry of Finance

23 PROVISIONS FOR PAYABLES

- a) Short term**
 Other payables

| 31/03/2026 | 01/01/2026 |
|----------------------|----------------------|
| VND | VND |
| 5,911,574,700 | 5,911,574,700 |
| <u>5,911,574,700</u> | <u>5,911,574,700</u> |
| - | - |

- b) Long term**

Construction Warranty Provision

Building 33A, 30/4 Street, Ward 9, Vung Tau City

Construction Warranty Provision for JA&KA Base Fabrication - DA Gallaf 3

| | |
|---|---|
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |

From B 09 - DN
Issued according to Circular No. 43/2026/TT-BTC
Dated April 20, 2026 of the Ministry of Finance

a) Changes in owner's equity

| | Contributed capital | Share premium | Other capital | Treasury shares | Investment development funds | Other reserves | Retained earnings | Non – Controlling Interest | Total |
|-----------------------------------------------|---------------------|---------------|----------------|-----------------|------------------------------|----------------|---------------------|----------------------------|-----------------|
| | VND | VND | VND | VND | VND | VND | VND | VND | VND |
| Beginning balance of previous year | 4,000,000,000,000 | 6,831,719,482 | 22,681,220,411 | (29,720,195) | 150,859,427,814 | 233,648,426 | (4,023,784,000,841) | 322,443,399,882 | 479,235,694,979 |
| Profit for previous year | - | - | - | - | - | - | (12,191,170,371) | 12,959,897,845 | 768,727,474 |
| Others | - | - | - | - | - | - | - | - | - |
| Ending balance of previous year | 4,000,000,000,000 | 6,831,719,482 | 22,681,220,411 | (29,720,195) | 150,859,427,814 | 233,648,426 | (4,035,975,171,212) | 335,403,297,727 | 480,004,422,453 |
| Beginning balance of previous year (Adjusted) | 4,000,000,000,000 | 6,831,719,482 | 22,681,220,411 | (29,720,195) | 150,859,427,814 | 233,648,426 | (4,035,975,171,212) | 335,403,297,727 | 480,004,422,453 |
| Loss for this period | - | - | - | - | - | - | (7,886,884,357) | (787,871,488) | (8,674,755,845) |
| Others | - | - | - | - | - | - | - | - | - |
| Ending balance of this year | 4,000,000,000,000 | 6,831,719,482 | 22,681,220,411 | (29,720,195) | 150,859,427,814 | 233,648,426 | (4,043,862,055,569) | 334,615,426,239 | 471,329,666,608 |

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b) Details of Contributed capital

| | 31/03/2026 | Rate | 01/01/2026 | Rate |
|----------------------------------------|--------------------------|-------------|--------------------------|-------------|
| | VND | | VND | |
| VietNam National Industry-Energy Group | 2,178,733,330,000 | 54.47% | 2,178,733,330,000 | 54.47% |
| Others | 1,821,266,670,000 | 45.53% | 1,821,266,670,000 | 45.53% |
| Total | 4,000,000,000,000 | 100% | 4,000,000,000,000 | 100% |

c) Capital transactions with owners and distribution of dividends and profits

| | 31/03/2026 | 01/01/2026 |
|------------------------------------|-------------------|-------------------|
| | VND | VND |
| Owner's contributed capital | | |
| At the beginning of the year | 4,000,000,000,000 | 4,000,000,000,000 |
| At the end of the year | 4,000,000,000,000 | 4,000,000,000,000 |

d) Shares

| | 31/03/2026 | 01/01/2026 |
|--------------------------------------------------|-------------|-------------|
| | VND | VND |
| Quantity of Authorized issuing shares | 400,000,000 | 400,000,000 |
| Quantity of issued shares | 400,000,000 | 400,000,000 |
| <i>Common shares</i> | 400,000,000 | 400,000,000 |
| Quantity of shares repurchased (Treasury shares) | 2,971 | 2,971 |
| <i>Common stocks</i> | 2,971 | 2,971 |
| Quantity of outstanding shares in circulation | 399,997,029 | 399,997,029 |
| <i>Common stocks</i> | 399,997,029 | 399,997,029 |
| Par value per share: 10,000 VND | | |

e) Company's reserves

| | 31/03/2026 | 01/01/2026 |
|----------------------------------|------------------------|------------------------|
| | VND | VND |
| Development and investment funds | 150,859,427,814 | 150,859,427,814 |
| Other reserves | 233,648,426 | 233,648,426 |
| | 151,093,076,240 | 151,093,076,240 |

f) Off statement of financial position items and operating lease commitment

| | 31/03/2026 | 01/01/2026 |
|----------------------------|----------------------|----------------------|
| Foreign currencies | - | |
| - USD | | |
| Doubtful debts written-off | 9,716,217,233 | 9,716,217,233 |
| Other | | |
| | 9,716,217,233 | 9,716,217,233 |

25 TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

| | First quarter of 2026 | First quarter of 2025 |
|----------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
| | VND | VND |
| Sales revenue | 10,886,105,120 | - |
| Revenue from real estate business | 656,427,272 | 10,728,273,177 |
| Revenue from rendering of services | 18,942,508,102 | 17,476,970,797 |
| Revenue from construction contracts | 283,987,571,455 | 240,902,735,484 |
| Other | 24,252,844,319 | 36,941,597,400 |
| | 338,725,456,268 | 306,049,576,858 |
| | - | - |
| Revenue deductions | | |
| | | |
| Net revenue from sales of goods and rendering of services | 338,725,456,268 | 306,049,576,858 |
| | - | - |
| In which: | | |
| Thai Binh 2 Oil and Gas Power Project Management Board | - | 38,355,276,152 |
| PetroVietnam Oil and Gas Power Generation Branch | 7,008,808,732 | - |
| Vietnam Petroleum Institute (VPI) | - | - |
| Vietnam Public Joint Stock Commercial Bank (PVCombank) | - | - |
| Vietsovpetro Joint Venture | 44,076,168,012 | 29,491,228,450 |
| Vietnam Oil and Gas Technical Services Corporation (PTSC) | 13,550,297,301 | 104,818,952,881 |
| + PV100000900 - PTSC Offshore Oil and Gas Installation, Operation and Maintenance Services Joint Stock Company | - | - |
| + PV10000000 - Vietnam Oil and Gas Technical Services Corporation (PTSC) | - | 4,465,041,299 |
| + PV10001100 - PTSC Marine Mechanical Services Company Limited | 13,550,297,301 | 100,353,911,582 |
| | - | - |
| | 64,635,274,045 | 172,665,457,483 |
| | - | - |

26 COST OF GOODS SOLD

| | First quarter of 2026 | First quarter of 2025 |
|------------------------------------------|------------------------|------------------------|
| | VND | VND |
| Cost of goods sold | 10,015,398,109 | - |
| Cost of real estate goods | 287,231,349 | 7,444,465,321 |
| Cost of services rendered | 117,272,243,311 | 14,589,384,028 |
| Cost of construction contracts | 158,556,573,895 | 230,922,269,187 |
| Provision for devaluation of inventories | - | - |
| Others | 23,934,948,058 | 34,452,231,375 |
| | 310,066,394,722 | 287,408,349,911 |
| | - | - |

27 PROFIT/LOSS FROM THE SALE AND LIQUIDATION OF INVESTMENT PROPERTIES

| | First quarter of 2026 | First quarter of 2025 |
|---------------------------------------------------------------------|-----------------------|-----------------------|
| | VND | VND |
| Revenue from the sale and liquidation of investment properties. | - | - |
| The residual value of investment properties. | - | - |
| Costs of selling or liquidating investment properties. | - | - |
| Profit/loss from the sale and liquidation of investment properties. | - | - |
| | - | - |

28 FINANCIAL INCOME

| | First quarter of 2026 | First quarter of 2025 |
|---------------------------------------------------------|-----------------------|-----------------------|
| | VND | VND |
| Interest income | 3,988,674,123 | 3,442,980,810 |
| Profit from sale of investments | - | - |
| Dividends and profits distributed | - | - |
| Realised exchange gain | 504,989,434 | 11,811,809,629 |
| Unrealised exchange gain | - | 10,932,809,536 |
| Interest from deferred payment sale or payment discount | - | - |
| Other | 799,093 | - |
| | 4,494,462,650 | 26,187,599,975 |

In which:

| | | |
|-------------------------------------------------------------------|---------------|---------------|
| <i>Vietnam Joint Stock Commercial Bank for Industry and Trade</i> | 354,462,766 | 153,456,847 |
| <i>MBV Bank</i> | 460,554,514 | 455,359,269 |
| <i>Other Banks</i> | 3,173,656,843 | 2,834,164,694 |

29 FINANCIAL EXPENSES

| | First quarter of 2026 | First quarter of 2025 |
|---------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| | VND | VND |
| Interest expenses | 8,261,083,703 | 8,231,279,906 |
| Payment discounts, deferred sales interest | - | - |
| Losses from liquidation of financial investments | - | - |
| Realised exchange loss | - | 1,025,123,297 |
| Unrealised exchange loss | - | - |
| Provision for diminution in value of trading securities and impairment loss from investment | - | - |
| Others | 1,318,507,338 | 156,216,787 |
| | 9,579,591,041 | 9,412,619,990 |

In which

| | | |
|---------------------------------------------|---------------|---------------|
| <i>Vietnam Joint Stock Commercial Bank</i> | - | 6,568,249,138 |
| <i>+ Short-term debts</i> | - | - |
| <i>+ Current portion of long-term debts</i> | 6,800,939,426 | 6,568,249,138 |
| <i>MBV Bank</i> | 1,044,379,646 | - |
| <i>+ Short-term debts</i> | - | - |
| <i>+ Current portion of long-term debts</i> | 1,044,379,646 | 1,209,643,100 |
| <i>Other banks</i> | 415,764,631 | - |
| <i>+ Short-term debts</i> | 415,764,631 | 453,387,668 |
| <i>+ Current portion of long-term debts</i> | - | - |

30 GENERAL AND ADMINISTRATIVE EXPENSE

| | First quarter of 2026 | First quarter of 2025 |
|----------------------------------|-----------------------|-----------------------|
| | VND | VND |
| Raw materials | 173,349,033 | 2,139,532,899 |
| Labour expenses | 21,357,217,340 | 17,183,504,681 |
| Tools, supplies office expenses | 356,517,043 | 316,147,108 |
| Depreciation expenses | 952,775,631 | 1,046,654,733 |
| Tax, Charge, Fee | 2,745,514,982 | 2,033,403,428 |
| Reversal of provision expenses | (172,341,651) | (579,461,823) |
| Expenses of outsourcing services | 3,289,428,746 | 4,668,170,127 |
| Other expenses in cash | 3,488,332,795 | 4,071,474,559 |
| Commercial advantage | - | - |
| | 32,190,793,919 | 30,879,425,712 |
| | - | - |

31 OTHER INCOME

| | First quarter of 2026 | First quarter of 2025 |
|-------------------------------------------------|-----------------------|-----------------------|
| | VND | VND |
| Gain from liquidation, disposal of fixed assets | 1,718,181,818 | 727,272,727 |
| Fines obtained | 299,449,269 | 14,857,920 |
| Compensation | - | - |
| Liabilities written off by agreement | - | - |
| Income from non-repayable debt recovery | - | - |
| Other | 4,078,516,723 | 1,563,767,849 |
| | 6,096,147,810 | 2,305,898,496 |
| | - | - |

32 OTHER EXPENSES

| | First quarter of 2026 | First quarter of 2025 |
|--------------------------------------------------------------|-----------------------|-----------------------|
| | VND | VND |
| Residual value, costs from liquidation and sale of fixed as: | 257,460,748 | - |
| Fines for late payment of taxes and insurance | - | - |
| Fines | 3,722,834,723 | 160,349,983 |
| Others | 36,223,138 | 288,654,378 |
| | 4,016,518,609 | 449,004,361 |
| | - | - |

33 DEFERRED INCOME TAX

a) Deferred income tax assets

| | 31/03/2026 | 01/01/2026 |
|------------------------------------------------------------------------|-----------------------|-----------------------|
| | VND | VND |
| Corporate income tax rate used to determine deferred income tax assets | 20% | 20% |
| Deferred income tax assets related to deductible temporary differences | 13,229,667,583 | 13,229,667,583 |
| | <u>13,229,667,583</u> | <u>13,229,667,583</u> |
| | - | - |

b) Deferred income tax payable

| | 31/03/2026 | 01/01/2026 |
|--------------------------------------------------------------------------------------|------------|------------|
| | VND | VND |
| Corporate Income Tax Rate used to determine the value of Deferred Income Tax payable | - | - |
| Deferred income tax liabilities arising from taxable temporary differences | - | - |
| | <u>-</u> | <u>-</u> |
| | - | - |

b) Deferred corporate income tax expense

| | First quarter of 2026 | First quarter of 2025 |
|---------------------------------------------------------------|-----------------------|-----------------------|
| | VND | VND |
| Deferred CIT expense relating to taxable temporary difference | - | - |
| | <u>-</u> | <u>-</u> |
| | - | - |

34 BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the company are calculated as follows:

| | First quarter of 2026 | First quarter of 2025 |
|------------------------------------------------|-----------------------|-----------------------|
| | VND | VND |
| Net profit after tax | (7,886,884,357) | 2,200,400,391 |
| Profit distributed to common shares | (7,886,884,357) | 2,200,400,391 |
| Average number of outstanding common shares in | 399,997,029 | 399,997,029 |
| Basic earnings per share | <u>(20)</u> | <u>6</u> |

35 CONTINGENCIES

a) Guarantee for borrowings

As at the end of the reporting period, the Corporation has overdue guarantees for other companies' borrowings at credit institutions, specifically as follows:

| Guaranteed unit | Organization received guarantees | Guarantee period | Guarantee balance at the end of the period | Overdue loan balance at the end of the period | Provision for end-of- term liabilities |
|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------|----------------------------------|--------------------------------------------------|-----------------------------------------------------|-------------------------------------------|
| | | | VND | VND | VND |
| Hanoi Petroleum Construction Company Limited | Vietnam International Bank - Headquarters | From 31/12/2011 to 30/04/2012 | 73,668,464,073 | 73,668,464,073 | 73,668,464,073 |
| Petroleum Mechanical Executing and Essembly JSC | Lien Viet Post Joint Stock Commercial Bank - Dong Do Branch | From 01/01/2012 to 30/06/2012 | 49,961,348,093 | 49,961,348,093 | 49,961,348,093 |
| Petroleum Mechanical Executing and Essembly JSC | Vietnam Public Joint Stock Commercial Bank - Headquarters | From 26/07/2011 to 26/07/2012 | 14,312,967,325 | 14,312,967,325 | 14,312,967,325 |
| Sai Gon Petroleum Construction And Investment Joint Stock Company (PVC-SG) (*) | Ocean Commercial One Member Limited Liability Bank - Sai Gon Branch | From 31/12/2011 to 30/08/2012 | 17,103,570,845 | 17,103,570,845 | - |
| | | | 155,046,350,336 | 155,046,350,336 | 137,942,779,491 |

36 TRANSACTION AND BALANCES WITH RELATED PARTIES

| | |
|-----------------------------------------------------------------------|------------------------|
| a) Revenues from rendering of services | 64,635,274,045 |
| Thai Binh 2 Oil and Gas Power Project Management Board | - |
| VietNam - Russia Joint Venture (Vietsovpetro) | 44,076,168,012 |
| PetroVietnam Technical Services Corporation (PTSC) | 13,550,297,301 |
| PetroVietnam Oil and Gas Power Generation Branch | 7,008,808,732 |
| b) Receivables from units in the Group: | 888,660,187,465 |
| Accounts receivable from customers (Account 131): | 835,789,766,866 |
| VietNam National industry-Energy Group | 5,548,525,269 |
| Thai Binh 2 Oil and Gas Power Project Management Board | 586,678,496,851 |
| Long Phu 1 Oil and Gas Power Project Management Board | 41,870,000 |
| Viet Nam Petroleum Institute | 30,202,068,337 |
| Nghi Son Refinery and Petrochemical Complex Project Management Board | 50,006,385,426 |
| PetroVietnam Gas Joint Stock Corporation | 9,580,449,013 |
| Petroleum Steel Pipe Joint Stock Company | 15,500,000,000 |
| PetroVietnam Technical Services Corporation (PTSC) | 41,957,444,063 |
| Petrovietnam Engineering Consultancy JSC | 532,785,009 |
| Viet Nam Machinery Installation Corporation - JSC | 57,841,498,305 |
| Viet Nam Public Joint Stock Commercial Bank | 2,000,000,002 |
| Viet Nam - Russia Joint Venture (Vietsovpetro) | 8,787,162,319 |
| PetroVietnam Power Generation Branch Oil and Gas Group | 25,983,283,849 |
| Dung Quat Shipbuilding Industry Company Limited | 1,129,798,423 |
| Receivables from advance payment to seller (Account 331): | 45,194,584,667 |
| Petrovietnam Engineering Consultancy JSC | 80,284,927 |
| PetroVietnam Power Corporation | 33,000,000 |
| Southern Shipbuilding Industry Development Investment Company Limited | 42,215,869,300 |
| PetroChem Petroleum and Chemical Supply Company Limited | 2,865,430,440 |
| Other receivables (Account 138): | 7,675,835,932 |
| Security deposit at Vietnam Public Joint Stock Commercial Bank | 233,567,500 |
| Thai Binh 2 Oil and Gas Power Project Management Board | 274,000,624 |
| VietNam National industry-Energy Group | 2,008,154,052 |
| PetroVietnam Technical Services Corporation | 1,669,212,234 |
| Vietnam Petroleum Institute | 124,742,000 |
| Vietnam Machinery Installation Corporation - JSC | 3,366,159,522 |
| Payables to vendors of units in the Group: | 649,096,375,230 |
| Payables to customers (Account 331): | 375,227,790,313 |
| VietNam National industry-Energy Group | 177,049,565,265 |
| PetroVietnam Exploration Production Corporation (PVEP) | 115,973,338,811 |
| Petrovietnam Engineering Consultancy JSC | 1,383,014,917 |

| | |
|------------------------------------------------------------------------------|------------------------|
| PetroVietnam Oil Joint Stock Corporation (PVOIL) | 66,317,010 |
| Petrovietnam College (PVMTC) | 2,394,456,407 |
| PetroVietnam Drilling & Well Services Corporation (PVD) | 900,073,363 |
| PVI Insurance Corporation | 227,281,551 |
| PetroVietnam Maintenance and Repair Corporation (PVMR) | 8,977,693,982 |
| PetroVietnam Technical Services Corporation | 248,216,105 |
| PetroVietnam Securities Joint Stock Company (PSI) | 194,464,062 |
| PetroVietnam Coating Joint Stock Company (PV Coating) | 4,756,639,584 |
| PetroVietnam Steel Pipe Joint Stock Company (PV_Pipe) | 1,623,094,684 |
| Sao Mai Ben Dinh Petroleum Investment Joint Stock Company (PVSB) | 3,002,241,903 |
| Petrosetco Vung Tau General Services Joint Stock Company | 1,697,424,212 |
| DMC Middle Petroleum Chemicals Joint Stock Company | 3,737,019,520 |
| Petroleum University (PVU) | 109,000,000 |
| Vietnam - Russia Joint Venture (Vietsovpetro) | 1,211,596,684 |
| Dung Quat Shipbuilding Company Limited (DQS) | 51,554,161,600 |
| Vietnam Petroleum Institute | 122,190,653 |
| Payables from buyers in advance (Account 131): | 154,633,319,881 |
| Vung Ang - Quang Trach Oil and Gas Power Project Management Board | 82,778,475,899 |
| Petroleum University Project Management Board | 17,612,939,300 |
| Long Phu 1 Oil and Gas Power Project Management Board | 50,156,167,511 |
| Nghi Son Oil Refinery and Petrochemical Complex Project Management Board | 117,255,185 |
| PetroVietnam Power Corporation (PV Power PMC2) | 845,101,105 |
| Vietnam - Russia Joint Venture (Vietsovpetro) | - |
| PetroVietnam Technical Services Corporation | - |
| Dung Quat Shipbuilding Company Limited (DQS) | - |
| Oil and Gas Power Generation Branch - Vietnam National Energy Industry Group | 3,123,380,881 |
| Other payables (Account 338): | 119,235,265,036 |
| VietNam Nationnal industry-Energy Group | 54,189,129,410 |
| Petrovietnam Engineering Consultancy JSC | 135,949,000 |
| Vietnam Petroleum Institute | - |
| PetroVietnam Gas Corporation - Joint Stock Company | 56,212,500,000 |
| Ca Mau Gas - Power - Fertilizer Complex Project Management Board | 8,697,686,626 |

37 OTHER INFORMATION

a) Subsequent events after the reporting period

b) Department report.

For management purposes, the Corporation's organizational structure is divided into three operating divisions - the Northern, Central and Southern construction business divisions. The Corporation prepares segment reports according to these five business divisions.

The scope of construction activities of the divided areas is as follows:

Construction and installation business department in the Northern region: Parent company PVC, PVC-TB, PVC Dong Do.

Construction and installation business department in the Central region: PVC Binh Son.

Construction and installation business department in the Southern region: PVC-MS, PVC-PT, PVC-IC, PVC Mekong.

Unit: Billion VND

| Content | North | Central region | Southern | Exclusions on consolidated statements | Total |
|--------------------------------------|----------|----------------|----------|---------------------------------------|----------|
| Assets | | | | | |
| Segment current assets | 3,280.29 | 66.37 | 995.26 | (331.15) | 4,010.76 |
| Segment long-term assets | 1,838.76 | 252.58 | 504.37 | (472.51) | 2,123.20 |
| Total consolidated assets | 5,119.05 | 318.95 | 1,499.62 | (803.66) | 6,133.96 |
| Liabilities | | | | | |
| Segment liabilities | 4,558.67 | 23.05 | 1,404.07 | (323.16) | 5,662.63 |
| Unallocated liabilities | - | - | - | - | - |
| Total consolidated liabilities | 4,558.67 | 23.05 | 1,404.07 | (323.16) | 5,662.63 |
| For the reporting period | | | | | |
| Revenue: | | | | | |
| Net sales to external customers: | 89.01 | 6.28 | 298.36 | (54.92) | 338.73 |
| Net sales to other customers: | - | - | - | - | - |
| Total sales revenue: | 89.01 | 6.28 | 298.36 | (54.92) | 338.73 |
| Gross profit: | 9.89 | 1.01 | 18.27 | (0.51) | 28.66 |
| Selling and administrative expenses: | 16.25 | 1.23 | 15.88 | (0.51) | 32.86 |
| Operating profit | (17.38) | 0.04 | 2.26 | 4.34 | (10.73) |
| Profit from associates | - | - | - | (1.45) | (1.45) |
| Financial expenses | 14.48 | - | 0.88 | (5.78) | 9.58 |
| Other income | 1.75 | 0.01 | 4.33 | - | 6.10 |
| Profit before tax | (15.89) | 0.05 | 2.84 | 4.34 | (8.65) |
| Corporate income tax expense | - | 0.02 | - | - | 0.02 |
| Profit for the year | (15.89) | 0.03 | 2.84 | 4.34 | (8.67) |

c) Comparison information.

During the reporting period, the Corporation adjusted several indicators on the Consolidated Financial Statement (the Balance Sheet for 2025) due to Circular No. 43/2026/TT-BTC dated April 20, 2026, issued by the Ministry of Finance, amending and supplementing several articles of Circular 202/2014/TT-BTC dated December 22, 2014, of the Ministry of Finance on guiding the method of preparing and presenting consolidated financial statements as follows:

VND

| Target | Code | Figures in the Consolidated Financial Statements | Adjusted figures | Difference |
|-----------------------------------------------------------|-----------|--------------------------------------------------|-------------------|-------------------|
| Held-to-maturity investments | 123 - 123 | 298,722,148,504 | 654,399,101,997 | 355,676,953,493 |
| Provision for short-term investments held to maturity (*) | 0 - 124 | | (269,172,594,052) | (269,172,594,052) |
| Short-term loan receivables | 135 - 0 | 355,676,953,493 | - | (355,676,953,493) |
| Provision for short-term doubtful debts (*) | 137 - 136 | (1,060,263,012,651) | (791,090,418,599) | 269,172,594,052 |
| Dividends and profits must be paid | 0 - 313 | - | 40,394,150,917 | 40,394,150,917 |
| Other short-term payables | 319 - 320 | 600,945,371,006 | 560,551,220,089 | (40,394,150,917) |
| | | | | |

d) Other information.

Preparer



Nguyen Thi Thu Anh

Chief Accountant



Vu Minh Công

Approve, 29 April 2026

**Legal representative
General Director**



Tran Quoc Hoan