



PETROVIETNAM FERTILIZER AND
CHEMICALS CORPORATION
**SOUTH-EAST PETROVIETNAM
FERTILIZER AND CHEMICALS JOINT
STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

No. **26-58** /ĐNB-HĐQT
Subject: Information disclosure of
Q2/2026 Financial Statements.

Ho Chi Minh City, July 17th, 2026.

To:

- The State Securities Commission;
- Hanoi Stock Exchange.

Pursuant to the provisions of Clause 3, Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding information disclosure on the stock market, South-East PetroVietnam Fertilizer and Chemicals Joint Stock Company (PVFCCo PSE) hereby discloses the Q2/2026 Financial Statements to the Hanoi Stock Exchange as follows:

1. Information Disclosure Organization:

- Name of Organization: South-East PetroVietnam Fertilizer and Chemicals Joint Stock Company
- Stock symbol: PSE
- Head Office: No. 27 Dinh Bo Linh, Binh Thanh Ward, Ho Chi Minh City.
- Telephone: 028.35 111 999 Fax: 028.35 111 666
- Person in charge of information disclosure: Mr. Nguyen Cong Bang – Deputy General Director of the Company.

2. Content of disclosed information.

✓ **Q2/2026 Financial Statements:**

- ☒ Separate Financial Statements (Listed organizations do not have subsidiaries and superior accounting units have affiliated units);
- ☐ Consolidated Financial Statements (Listed organizations have subsidiaries);
- ☐ Aggregate Financial Statements (Listed organizations have accounting units under their own accounting apparatus);

✓ **Cases requiring explanation of reasons:**

- Did the profit after tax in the Income Statement for the reporting period change by 10% or more compared to the report for the same period of the previous year?

Yes ☒ No ☐



Written explanation for the 10% change in profit compared to the same period of the previous year:

Yes ☒ No ☐

- Did the profit after tax for the reporting period incur a loss, change from a profit in the report for the same period of the previous year to a loss in this period, or vice versa?

Yes ☐ No ☒

Written explanation for the profit after tax incurring a loss during the period, changing from a profit in the report for the same period of the previous year to a loss in this period, or vice versa?

Yes ☐ No ☒

- ✓ Business acquisition or asset sale transactions (transactions that change or whose value reaches a percentage of 35% or more of total Assets during the period from January 2026 until this time if any): The Company did not have such transactions.

We hereby commit that the information disclosed above is true and accurate and we take full legal responsibility for the content of the disclosed information

Recipients:

- As above;
- BOD, Director, BOS (for reporting);
- Website Editorial Board
(for posting news);
- Archived Documents, Organization
and Administrative, HM.01.



**PERSON IN CHARGE OF
INFORMATION DISCLOSURE
DEPUTY GENERAL DIRECTOR**



Nguyen Cong Bang



NOTES TO THE FINANCIAL STATEMENTS

Quarter II/2026

These notes are an integral part of and should be read in conjunction with the Financial Statements of Dong Nam Bo Petroleum Fertilizer and Chemical Joint Stock Company (hereinafter referred to as the "Company")

I. Characteristics of the enterprise's operations

1- Form of capital ownership:

South-East Petro Vietnam Fertilizer and Chemical Joint Stock Company (the "Company") was formerly South-East PetroVietnam Fertilizer and Chemicals One Member Limited Liability Company, established and operating under Business Registration Certificate No. 0305918852 dated December 31, 2010, issued by the Department of Planning and Investment of Ho Chi Minh City, and subsequent amendments. The Company officially converted to a Joint Stock Company on February 01, 2011, under Business Registration Certificate No. 0305918852 issued by the Department of Planning and Investment of Ho Chi Minh City, and subsequent amendments. The main shareholder of the Company is PetroVietnam Fertilizer and Chemicals Corporation - JSC (the "Corporation"), holding 75% of the charter capital.

2- Business sectors:

The Company's main activities include: Wholesale and retail of fertilizers and chemical products; wholesale of food, rice, agricultural and forestry raw materials; retail of food, foodstuffs, beverages, tobacco, and pipe tobacco, which account for a large proportion in general retail stores; retail of fabrics, wool, fibers, sewing threads, and other textile products in specialized stores; wholesale of solid, liquid, and gaseous fuels and related products (excluding liquefied petroleum gas - LPG); road and inland waterway cargo transport services; consulting and technical guidance on the use of fertilizers and chemicals; logistics services; real estate business; production of fertilizers and nitrogen compounds; production of basic chemicals; production of drilling fluids and petroleum chemicals, substances used for oil and gas exploration and exploitation, industry, and steel rolling, advertising, market research and public opinion polling, mining of minerals and fertilizer minerals; logistics services.

3- Business lines: Trading of fertilizers and other chemical products

II. Accounting period and currency used in accounting

1- Annual accounting period: Starts January 01, ends December 31

2- Currency used in accounting: Vietnamese Dong (VND)

III. Accounting standards and system applied

1- Accounting system applied: Perpetual inventory method

2- Declaration of compliance with Accounting Standards and Accounting System:

The Company's Director ensures full compliance with the requirements of Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System in the preparation of the Financial Statements.

3- Accounting form applied: Journal vouchers

IV. Accounting policies applied

1- Basis for preparation of Financial Statements

The financial statements are presented based on the historical cost principle

2- Principles for recognition of cash and cash equivalents: Cash and cash equivalents include cash on hand, deposits, and short-term investments or investments with high liquidity that are easily convertible into cash

3- Principles for recognition of inventories:

Inventories are determined based on historical cost: Inventories are stated at the lower of cost and net realizable value. The cost of inventories includes purchase costs and other costs directly related to the purchase of goods, if any, to bring the inventories to their current location and condition. The cost of inventories is determined using the weighted average method. Net realizable value is determined as the estimated selling price less the estimated costs to complete the product and the estimated costs necessary to make the sale, marketing, and distribution.

- Principles for recognition of inventories:

+ Inventory valuation method: Weighted average

+ Inventory accounting method: Perpetual inventory method

+ Provision for inventory devaluation method:

The Company's provision for inventory devaluation is made in accordance with current accounting regulations. Accordingly, the Company is allowed to make provisions for obsolete, damaged, or poor-quality inventories, and in cases where the cost of inventories is higher than the net realizable value at the end of the accounting period.

4- Principles for recognition of fixed assets

Fixed assets are stated at cost less accumulated depreciation. The cost of fixed assets includes all costs incurred by the Company to acquire the fixed assets up to the time they are ready for use. Costs incurred after initial recognition are only capitalized if they are certain to increase future economic benefits from the use of those assets. Costs that do not meet this condition are recognized as expenses in the period.

When fixed assets are liquidated, their cost and accumulated depreciation are written off, and any loss arising from the liquidation is recognized in the income or expenses of the period.

Fixed assets are depreciated using the straight-line method based on their estimated useful lives, in accordance with Circular No. 45/2013/TT-BTC dated April 24, 2013, of the Minister of Finance.

Depreciation periods for fixed assets are as follows:

Asset type	Number of years
Buildings and structures	10
Machinery and equipment	5-8
Vehicles	06
Office equipment	3-8

5- Long-term prepaid expenses

Other long-term prepaid expenses include tools and instruments capable of bringing future economic benefits to the Company for a period of one year or more. The costs of tools and instruments are allocated to expenses determining business results using the straight-line method over a maximum period of 3 years.

6- Principles for recognition of owner's equity

Owner's investment capital is recognized based on the actual capital contributed by the owner.

Other owner's capital is recorded at the residual value between the fair value of assets donated to the enterprise by organizations or individuals, after deducting related taxes payable (if any), and does not include business capital supplemented from business results.

Undistributed profit after tax is the profit from the enterprise's activities after deducting adjustments due to retroactive application of changes in accounting policies and retroactive adjustments for material errors of the previous year. The Company's profit after tax will be distributed to shareholders after approval by the General Meeting of Shareholders and after setting up funds in accordance with the Company's Charter and current regulations in Vietnam.

7- Principles for recognition of corporate income tax expense

Corporate income tax represents the total value of current tax payable and deferred tax.

Current tax payable is calculated based on the taxable income for the period. Taxable income differs from the net profit presented in the income statement because taxable income does not include income or expenses that are taxable or deductible in other periods (including carried-forward losses, if any) and does not include non-taxable or non-deductible items. The Company is obligated to pay corporate income tax at a rate of 20% on taxable income.

Deferred income tax is calculated on the differences between the carrying amount and the tax base of assets or liabilities in the financial statements and is recognized using the balance sheet method. Deferred tax liabilities must be recognized for all temporary differences, while deferred tax assets are only recognized when it is certain that there will be sufficient future taxable profit to offset the temporary differences.

Deferred income tax is determined based on the tax rate expected to apply in the year the asset is recovered or the liability is settled. Deferred income tax is recognized in the income statement and is only recorded in owner's equity when the tax relates to items recognized directly in owner's equity.

Deferred tax assets and deferred tax liabilities are offset when the Company has a legal right to offset current tax assets against current tax liabilities and when the deferred tax assets and liabilities relate to corporate income tax levied by the same tax authority and the Company intends to settle current tax on a net basis.

The determination of corporate income tax payable by the Company is based on current tax regulations. However, these regulations change from time to time, and the final determination of corporate income tax depends on the results of inspections by competent tax authorities.

Other taxes are applied in accordance with current tax laws in Vietnam.

8- Principles and methods for revenue recognition:

Sales revenue is recognized when all five (5) of the following conditions are met:

- The Company has transferred the significant risks and rewards of ownership of the products or goods to the buyer;
- The Company no longer retains management rights as the owner of the goods or control over the goods;
- Revenue can be measured reliably;
- The Company will receive economic benefits from the sales transaction; and
- The costs related to the sales transaction can be measured.

Revenue from service provision transactions is recognized when the outcome of the transaction can be measured reliably. In cases where a service provision transaction involves multiple periods, revenue is recognized in the period based on the results of the work completed as of the balance sheet date of that period. The outcome of a service provision transaction is determined when all four (4) of the following conditions are met:

- Revenue can be measured reliably;
- It is probable that the economic benefits from the service provision transaction will flow to the Company;
- The stage of completion of the transaction at the balance sheet date can be measured; and
- The costs incurred for the transaction and the costs to complete the service provision transaction can be measured.

Interest income is recognized on an accrual basis, determined based on the balance of deposit accounts and the applicable interest rate.

9- Principles and methods for expense recognition:

Expenses are recognized when actually incurred in accordance with the matching principle with revenue.

10- Earnings per share:

The Company presents basic earnings per share for common shares. Basic earnings per share are calculated by taking the profit or loss allocated to common shareholders of the Company, minus the bonus and welfare fund, divided by the weighted average number of common shares outstanding during the year.

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

VI. Additional information for items presented in the balance sheet:

Cash and cash equivalents		Ending balance	Beginning balance 01/01/2026		
Cash					
- Cash on hand		180.413.111		31.483.269	
+ Cash in VND		180.413.111		31.483.269	
- Demand bank deposits		30.828.199.501		21.654.703.087	
+ Agribank - Saigon Branch		273.109.665		1.212.918.411	
+ Vietcombank - Ky Dong Branch		21.559.349.781		6.300.856.579	
+ BIDV - Ben Nghe Branch		476.514.581		282.892.867	
+ PVcomBank - HCMC Branch		1.593.404		1.591.816	
+ Sacombank - Binh Thanh Branch		385.253.956		13.148.094.417	
+ VietinBank - Branch 7		8.077.519.552		646.317.349	
+ MB Bank - Saigon Branch		28.088.564		29.658.395	
+ ACB		26.769.998		27.989.195	
- Cash in transit					
Cash equivalents					
Total		31.008.612.612		21.686.186.356	
2 Financial investments		Ending balance	Beginning balance 01/01/2026		
- Held-to-maturity investments					
+ Long-term					
- Term deposits		-			
3 Accounts receivable from customers		Ending balance	Beginning balance 01/01/2026		
- Short-term accounts receivable from customers:		231.372.627.111	123.164.786.972		
+ Details of customers accounting for 10% of total receivables at the reporting date:					
TUAN VU FERTILIZER TRANSPORT COMPANY LIMITED		45.857.000.000	21.373.116.724		
Kim Ngoan Trading Service Company Limited		52.660.785.000			
MINH DUNG IMPORT EXPORT ONE MEMBER CO., LTD			47.913.863.260		
MINH KHOA TRADING SERVICE COMPANY LIMITED		70.762.155.000	23.000.001.317		
Other customers		62.092.687.111	30.877.805.671		
+ Receivables from related parties:		2.451.453.241	4.643.847.384		
PetroVietnam Fertilizer and Chemicals Corporation - JSC		2.451.453.241	4.643.847.384		
- Short-term prepayments to suppliers:		-	-		
+ Details of suppliers accounting for 10% of total prepayments at the reporting date:		14.724.344.829	100.068.383.269		
PetroVietnam Fertilizer and Chemicals Corporation - JSC		14.623.500.000	100.036.719.238		
Other customers			31.664.031		
Other short-term receivables:		31.610.801.099	10.000.000		
- Advances		117.000.000			
- Short-term deposits		10.000.000	10.000.000		
- Other payables		31.483.801.099			
4 Inventories		Ending balance	Beginning balance 01/01/2026		
	Cost	Provision	Cost	Provision	
- Goods in transit					
- Raw materials					
- Tools and instruments					
- Work in progress	12.400.000				
- Finished goods					
- Merchandise	113.946.406.541		34.040.922.373	(1.135.900.000)	
Total inventory cost	113.958.806.541	-	34.040.922.373		
5 Other short-term assets	0	Ending balance 0 0	Beginning balance 01/01/2026		
- Short-term prepaid expenses		19.786.721	486.713		
- Deductible VAT		2.328.077.190			
- Total short-term assets		Ending period 2.347.863.911	Beginning period 486.713		
6 Increase/decrease in fixed assets:					
a Increase/decrease in tangible fixed assets:					
Item	Buildings and structures	Machinery and equipment	Vehicles and transmission equipment	Management tools and equipment	Total
Cost of tangible fixed assets					
Beginning balance 01/01/2026	28.473.170.653	861.664.000	7.019.161.017	3.249.884.750	39.603.880.420
- Purchases during the period		-	-	-	-
- Liquidation, sale					
Ending balance	28.473.170.653	861.664.000	7.019.161.017	3.249.884.750	39.603.880.420
Accumulated depreciation					
Beginning balance 01/01/2026	28.295.393.582	287.074.221	4.117.697.011	2.579.398.565	35.279.563.379
- Depreciation during the period	22.517.602	60.625.579	402.873.255	153.136.128	639.152.564
- Liquidation, sale					
- Other decreases					-
Ending balance	28.317.911.184	347.699.800	4.520.570.266	2.732.534.693	35.918.715.943

Net book value of tangible fixed assets					
- At the beginning of the period	177.777.071	574.589.779	2.901.464.006	670.486.185	4.324.317.041
- At the end of the period	155.259.469	513.964.200	2.498.590.751	517.350.057	3.685.164.477
b. Changes in intangible fixed assets:					
Item	Land use rights		Computer software		Total
Historical cost of intangible fixed assets					
Beginning balance January 01, 2026	20.152.577.000		55.250.000		20.207.827.000
- Purchased during the period					-
- Liquidation, sale					-
Ending balance	20.152.577.000		55.250.000		20.207.827.000
Accumulated amortization					
Beginning balance January 01, 2026	5.799.094.606		55.250.000		5.854.344.606
- Amortization during the period	213.221.174		-		213.221.174
Ending balance	6.012.315.780		55.250.000		6.067.565.780
Net book value of intangible fixed assets					
- At the beginning of the period	14.353.482.394		-		14.353.482.394
- At the end of the period	14.140.261.220		-		14.140.261.220
7 Other long-term assets			Ending balance	Beginning balance January 01, 2026	
a. Prepaid expenses:					
+ Short-term:					
- Short-term prepaid expenses					
- Expenses awaiting allocation					
+ Long-term:					
- Tools and instruments awaiting allocation					
b. Other long-term assets			425.200.000		
- Long-term deposits and collaterals					
8 Loans and finance lease liabilities					
Value		Ending balance	During the year		Beginning balance January 01, 2026
		Repayment capacity	Increase	Decrease	Value
					Repayment capacity
- Short-term loans					
9 -Accounts payable to suppliers					
		Value	Ending balance		Beginning balance January 01, 2026
			Repayment capacity		Value
					Repayment capacity
- Short-term accounts payable to suppliers:		166.396.154.259	166.396.154.259		53.938.227.263
+ Details of suppliers accounting for 10% of total payables at the reporting date:					
PetroVietnam Fertilizer and Chemicals Corporation - JSC		162.066.289.936	162.066.289.936		44.281.805.000
Other suppliers		166.396.154.259	166.396.154.259		9.656.422.263
+ Payables to related parties:		162.070.438.000	162.070.438.000		44.364.279.848
PetroVietnam Fertilizer and Chemicals Corporation - JSC		162.066.289.936	162.066.289.936		44.281.805.000
Branch of PetroVietnam Fertilizer and Chemicals Corporation - JSC - Phu My Fertilizer Plant		4.148.064	4.148.064		82.474.848
PVI Insurance Saigon			-		
- Advances from customers:		37.432.559.613	37.432.559.613		37.720.824.805
+ Details of customers accounting for 10% of total advances from customers at the reporting date:					
MINH KHOA TRADING SERVICE COMPANY LIMITED		6.078.458.183	6.078.458.183		-
Kim Ngaoan Trading Service Company Limited		4.408.800.000	4.408.800.000		32.430.851.817
MINH DUNG IMPORT EXPORT ONE MEMBER CO., LTD		11.152.590.000	11.152.590.000		-
Ngoc Vy One Member Company Limited		10.346.160.000	10.346.160.000		205.511.850
Other customers		5.446.551.430	5.446.551.430		5.084.461.138
10 Taxes and payables to the State					
		Beginning of year	Payable during the year		Paid during the year
- VAT		3.111.897.228	395.060.860		3.506.958.088
- Corporate income tax		1.200.575.246	2.839.613.664		2.280.553.535
- Personal income tax		151.600.189	1.897.701.326		1.903.901.515
- Other taxes		-	-		-
- Fees, charges and other payables		-	-		-
Total		4.464.072.663	5.132.375.850		7.691.413.138
11 Accrued expenses					
		Ending balance		Beginning balance	
- Accrued expenses		607.973.933		325.081.240	
12 Other short-term payables					
		0		0	
- Payables to employees		11.337.043.882		13.371.464.273	
- Dividends payable		1.362.402.600		10.745.702.600	
- Trade union fees					
- Social insurance		18.085.400		18.085.400	
- Health insurance		-		-	
- Unemployment insurance		-		-	
- Short-term deposits and collaterals received		34.950.000		34.950.000	
- Long-term deposits and collaterals received					
- Surplus assets awaiting resolution					
- Other payables		539.710.519		573.268.335	
- Other receivables		37.798.911.253			
Total		51.091.103.654		24.743.470.608	
- Bonus and welfare funds:					
Beginning balance		Increase during the period from profit allocation		Transferred from Corporation	
Decrease during the period		Ending balance			
Bonus fund	1.523.270.164	1.104.219.321		630.100.000	
Welfare fund	1.260.835.084	1.104.219.321		73.000.000	
Executive Bonus Fund	-	-		-	
Total	2.784.105.248	2.208.438.642		703.100.000	
13 Owner's equity					
a- Statement of changes in owner's equity					
Content	Owner's contributed capital	Development investment fund	Financial reserve fund	Other owner's equity funds	Undistributed profit
Total					
Balance at the beginning of the prev	125.000.000.000	15.787.129.314	-		30.524.605.241
Profit for the period					21.565.111.221
Allocation to bonus and welfare funds					(5.359.010.644)
Appropriation to funds				5.890.520.000	(5.890.520.000)
Dividend payment					(12.500.000.000)
Balance at the end of the previous year carried forward to this year	125.000.000.000	15.787.129.314			28.340.185.818
Profit for the period					11.042.193.212
Allocation to bonus and welfare funds					(2.208.438.642)
Appropriation to funds				5.890.520.000	5.890.520.000
Dividend payment					-
Balance as of June 30, 2025	125.000.000.000	15.787.129.314	-	5.890.520.000	37.173.940.388
					183.851.589.700

b- Details of owner's contributed capital

- PetroVietnam Fertilizer and Chemicals Corporation - JSC
- Other entities
Total

93.750.000.000 VND
31.250.000.000 VND
125.000.000.000 VND

c- Capital transactions with owners and distribution of dividends, profit sharing

- Owner's equity

+ Contributed capital at the beginning of the year

+ Contributed capital increase during the year

+ Contributed capital decrease during the year

+ Contributed capital at the end of the period

e- Authorized shares

- Number of common shares

- Par value _ VND

- Total value _ VND

This year

Previous year

125.000.000.000

125.000.000.000

125.000.000.000

125.000.000.000

Ending balance

Beginning balance

12.500.000

12.500.000

10.000

10.000

125.000.000.000

125.000.000.000

d- Dividends

- Dividends declared after the annual accounting period end date:

+ Dividends declared on common shares

+ Dividends declared on preferred shares

- Dividends declared on cumulative preferred shares not yet recognized

f- Company funds

- Development investment fund

1,800 VND/share

1,800 VND/share

Ending balance

Beginning balance

15.787.129.314

15.787.129.314

VII- Supplementary information for items presented in the statement of profit or loss

Unit: VND

This period

Previous period

14 Total revenue from sales and service provision (Code 01)

1.301.365.182.456

1.413.623.953.663

In which:

- Revenue from sales of goods

1.299.553.457.268

1.403.156.998.493

- Revenue from service provision

1.811.725.188

10.466.955.170

15 Revenue deductions (Code 02)

24.391.596.944

44.830.830.184

In which:

- Trade discounts

24.391.596.944

44.830.830.184

16 Net revenue from sales and service provision (Code 10)

1.276.973.585.512

1.368.793.123.479

In which:

+ Net revenue from exchange of products and goods

1.275.161.860.324

1.358.326.168.309

+ Net revenue from exchange of services

1.811.725.188

10.466.955.170

20 Cost of goods sold (Code 11)

1.246.399.192.513

1.339.907.912.696

- Cost of goods sold

- Cost of returned goods

21 Financial income (Code 21)

13.441.584

22.546.232

22 Financial expenses (Code 22)

351.000

-

23 Current corporate income tax expenses (Code 51)

1.759.635.375

2.389.626.908

- Corporate income tax expenses payable are calculated as follows:

Total taxable income

8.481.915.435

11.631.567.470

Corporate income tax rate

20%

20%

Corporate income tax

1.759.635.375

2.389.626.908

24 Production and business expenses by element

- Expenses for tools and supplies

431.487.509

695.766.608

- Labor expenses

15.853.650.784

11.451.808.276

- Depreciation expenses of fixed assets

428.541.492

337.522.316

- Outsourced service expenses

4.100.497.792

1.627.695.103

- Other monetary expenses

1.305.335.015

3.163.397.242

Total

22.119.512.592

17.276.189.545

VIII- Supplementary information for items presented in the cash flow statement

This Year

Last Year

1 Amount of loan proceeds received during the period

2 Amount of loan principal repaid during the period

IX Other information

01- Contingent liabilities, commitments, and other financial information

02- Events occurring after the annual accounting period end date

03- Information on related parties

04- Presentation of assets, revenue, and business results by segment (by business sector or geographical area) in accordance with Accounting Standard No. 28 "Segment Reporting"

- Revenue and cost of goods sold by specific business sector as follows:

+ Fertilizer revenue

1.299.553.457.268

+ Chemical revenue

-

+ Other operating revenue

1.811.725.188

Total

1.301.365.182.456

+ Fertilizer cost of goods sold

1.244.697.619.960

+ Chemical cost of goods sold

-

+ Other operating cost of goods sold

1.701.572.553

Total

1.246.399.192.513

05- Comparative information. (Explanation of fluctuations in the financial statements for this period increasing profit compared to the same period in 2020 as required by Circular 155/2015/TT-BTC dated October 06, 2015):

06- Information on going concern

07- Other information

Preparer

Chief Accountant

Ho Chi Minh City, July 11, 2026

Director

Pham Thi Thu Ha

Nguyen Thi Binh Minh



Trinh Van Chuong

SOUTH-EAST PETROVIETNAM FERTILIZER AND CHEMICALS JOINT STOCK COMPANY

Address: 9th-10th Floor, PVFCCo DNB Building, No. 27 Dinh Bo Linh, Ward 24, Binh Thanh

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Tax ID: 0 3 0 5 9 1 8 8 5 2

Form B03 - DN (issued with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

CASH FLOW STATEMENT

(Indirect method)

From: January 01, 2026 to: June 30, 2026

Indicator	Code	Notes	This Year	Last Year
			From: January 01, 2026 to: June 30, 2026	From: January 01, 2025 to: June 30, 2025
I. Cash flows from operating activities				
1. Profit before tax	1		13.881.806.876	17.173.587.810
2. Adjustments for				
- Depreciation of fixed assets and investment properties	2		852.373.738	683.937.488
- Provisions	3		(1.135.900.000)	
- Gains/losses from investing activities	5		(28.062.718)	(34.566.248)
- Interest expenses	6		-	-
- Other adjustments	7			
3. Operating profit before changes in working capital	8		13.570.217.896	17.822.959.050
- Increase/decrease in receivables	9		(56.717.679.988)	(202.119.497.496)
- Increase/decrease in inventories	10		(79.917.884.168)	22.984.112.978
- Increase/decrease in payables (excluding interest payable, corporate income tax payable)	11		135.682.090.126	182.027.633.567
- Increase/decrease in prepaid expenses	12		671.135.429	728.473.861
- Increase/decrease in trading securities	13			
- Interest expenses paid	14		-	-
- Corporate income tax paid	15		(2.280.553.535)	(3.252.908.536)
- Other cash inflows from operating activities	16			-
- Other cash outflows from operating activities	17		(1.712.962.222)	(611.166.667)
Net cash flows from operating activities	20		9.294.363.538	17.579.606.757
II. Cash flows from investing activities				
1. Cash paid for purchase and construction of fixed assets and other long-term	21		-	-
2. Cash received from liquidation and disposal of fixed assets and other long-term	22		-	-
3. Cash paid for lending, purchasing debt instruments of other entities	23		-	-
4. Cash recovered from lending, resale of debt instruments of other entities	24		-	-
5. Cash paid for capital contribution to other entities	25		-	-
6. Cash recovered from capital contribution to other entities	26		-	-
7. Cash received from interest, dividends, and profits shared	27		28.062.718	34.566.248
Net cash flows from investing activities	30		28.062.718	34.566.248
III. Cash flows from financing activities				
1. Cash received from share issuance, capital contribution from owners	31			-
2. Cash paid for capital returned to owners, repurchase of issued shares	32		-	-
3. Cash received from short-term and long-term borrowings	33		-	-
4. Cash paid for principal repayment	34		-	-
5. Cash paid for finance lease liabilities	35			-
6. Dividends, profits paid to owners	36			
Net cash flows from financing activities	40		-	-
Net cash flows during the period (50=20+30+40)	50		9.322.426.256	17.614.173.005
Cash and cash equivalents at the beginning of the period	60		21.686.186.356	18.627.788.865
Effect of exchange rate fluctuations on foreign currency conversion	61		-	-
Cash and cash equivalents at the end of the period (50+60+61)	70	31	31.008.612.612	36.241.961.870

Preparer

Chief Accountant

Ho Chi Minh City, July 11, 2026

Director

Pham Thi Thu Ha

Nguyen Thi Binh Minh



Trinh Van Chuong