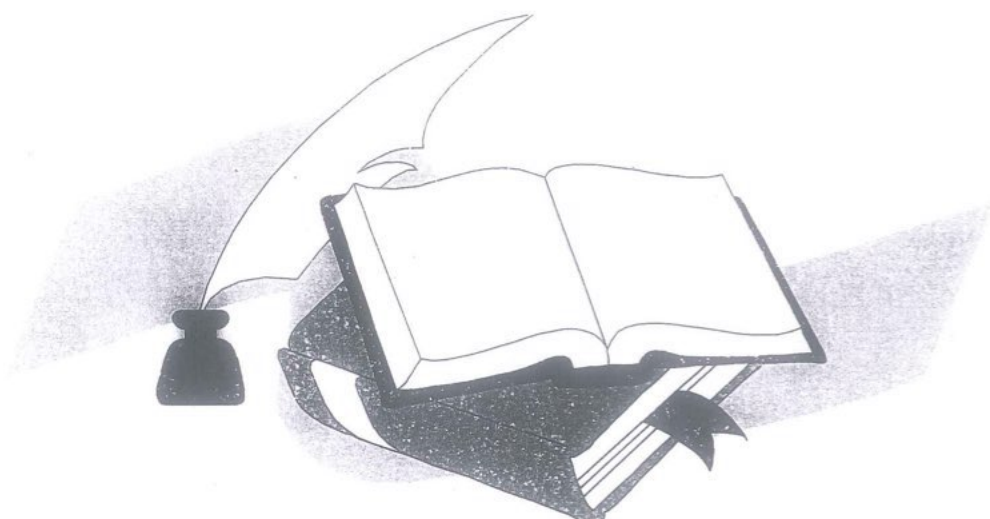


VIETNAM PETROLEUM CORPORATION
PETROLIMEX NGHE TINH TRANSPORTATION AND SERVICES
JOINT STOCK COMPANY



FINANCIAL REPORT

6 Months - 2026



- Recipient :
- Vietnam National Petroleum Corporation
 - Nghe An Tax Department, Department of Planning and Investment,
Nghe An Statistics Department
 - State Securities Commission
 - Board of Directors, Supervisory Board, and Management Board of the
Company

FINANCIAL STATEMENT REPORT

As of June 30, 2026

Unit of measurement: VND

Indicators	Code number	Notes	Year-end issue	First issue of the year
A. Current assets	100		129,133,263,212	70,773,325,410
I. Cash and cash equivalents	110		9,341,337,264	15,175,153,011
1. Cash	111	V.1	9,341,337,264	15,175,153,011
2. Cash equivalents	112		0	0
II. Short-term financial investments	120		0	0
1. Trading securities	121	V.2.a	0	0
2. Provision for impairment of trading securities (*)	122	V.2.a	0	0
3. Investment held until maturity.	123	V.2.b1	0	0
III. Short-term receivables	130		93,031,700,606	30,807,474,776
1. Short-term receivables from customers	131	V.3.a	77,929,558,776	23,458,937,584
2. Short-term prepayments to suppliers	132		7,877,917,842	1,531,903,015
3. Short-term intercompany receivables	133			
4. Payments due according to the construction contract schedule.	134		0	0
5. Short-term loans receivable	135	V.2.b1	0	0
6. Other short-term receivables	136	V.4.a	7,469,315,107	6,061,725,296
7. Provision for doubtful short-term receivables (*)	137	V.4.a	(245,091,119)	(245,091,119)
8. Assets awaiting processing	139	V.5	0	0
IV. Inventories	140	V.7	19,335,657,478	15,151,925,889
1. Inventories	141		19,335,657,478	15,151,925,889
2. Provision for inventory devaluation (*)	149		0	0
V. Other current assets	160		7,424,567,864	9,638,771,734
1. Short-term deferred expenses	161	V.13.a	7,412,573,568	6,964,131,057
2. Value-added tax is deductible.	162		5,213,226	2,642,542,663
3. Taxes and other amounts due to the State	163	V.17.b	6,781,070	32,098,014
4. Government bond repurchase transactions	164		0	0
5. Other current assets	165	V.14.a	0	0
B. Long-term assets	200		199,477,931,223	210,888,991,580
I. Long-term receivables	210		0	0
1. Long-term receivables from customers	211	V.3.b	0	0
2. Long-term upfront payment to the seller.	212		0	0
II. Fixed Assets	220		191,397,921,900	200,500,669,536
1. Tangible fixed assets	221	V.9	190,206,328,156	199,189,486,619

- Original price	222		484,827,159,704	474,251,708,029
- Accumulated depreciation value (*)	223		(294,620,831,548)	(275,062,221,410)
2. Fixed assets under finance lease	224	V.11	0	0
- Original price	225		0	0
- Accumulated depreciation value (*)	226		0	0
3. Intangible fixed assets	227	V.10	1,191,593,744	1,311,182,917
- Original price	228		4,530,335,000	4,530,335,000
- Accumulated depreciation value (*)	229		(3,338,741,256)	(3,219,152,083)
III. Investment Properties	230	V.12	0	0
- Original price	231		0	0
- Accumulated depreciation value (*)	232		0	0
IV. Long-term work-in-progress assets	240	V.8	1,546,435,479	925,145,705
1. Long-term work-in-progress production and business costs	241		0	0
2. Construction in progress costs	242		1,546,435,479	925,145,705
V. Long-term financial investment	250		0	0
1. Investing in subsidiaries	251	V.2c	0	0
2. Investing in joint ventures and affiliated companies.	252	V.2c	0	0
VI. Other long-term assets	270		6,533,573,844	9,463,176,339
1. Long-term deferred costs	271	V.13.b	6,533,573,844	9,463,176,339
2. Deferred income tax assets	272	V.24.a	0	0
TOTAL ASSETS (270 = 100 + 200)	280		328,611,194,435	281,662,316,990
C. Liabilities	300		227,535,462,285	178,466,522,928
I. Short-term debt	310		195,271,652,285	141,348,712,928
1. Short-term payables to suppliers.	311	V.16.a	98,427,856,603	21,697,596,640
2. Short-term advance payment by the buyer	312		4,313,936,262	3,723,814,931
3. Dividends and profits must be paid.	313	V.17.a		
4. Taxes and other payments due to the State	314		9,108,980,341	2,586,611,995
5. Workers must be paid.	315		49,360,002,179	36,226,787,300
6. Short-term payables	316	V.18.a	593,837,966	167,593,312
7. Short-term internal payments required.	317			
8. Payment must be made according to the construction contract schedule.	318		0	0
9. Short-term unearned revenue	319	V.20.a	0	0
10. Other short-term payables	320	V.19.a	14,162,523,319	5,206,177,006
11. Short-term loans and financial leases	321	V.15.a	11,430,924,382	69,534,000,000
12. Short-term provisions for liabilities	322	V.23.a	0	0
13. Reward and Welfare Fund	323		7,873,591,233	2,206,131,744
14. Price Stabilization Fund -	324		0	0
15. Government bond repurchase transactions	325			0
II. Long-term debt	330		32,263,810,000	37,117,810,000

1. Long-term payment to the seller.	331	V.16.b	0	0
2. Buyers pay in advance for a long term.	332		0	0
3. Taxes and other long-term payments to the State.	333			
4. Long-term costs	334	V.18.b		0
5. Internal payments for working capital.	335		0	
6. Long-term internal payment required.	336		0	0
7. Long-term unearned revenue	337	V.20.b	0	0
8. Other long-term payables	338	V.19.b		0
9. Long-term loans and financial leases	339	V.15.b	32,263,810,000	37,117,810,000
10. Convertible bonds	340	V.21.2	0	0
11. Preferred stock	341	V.22	0	0
12. Deferred income tax payable	342	V.24.b	0	0
13. Long-term provisions for liabilities	343	V.23.b	0	0
14. Science and Technology Development Fund	344			0
D. Equity	400		101,075,732,150	103,195,794,062
I. Equity	410	V.25	101,075,732,150	103,195,794,062
1. Owner's equity contribution	411		64,324,530,000	64,324,530,000
- Common stock with voting rights	411a		64,324,530,000	64,324,530,000
- Preferred stock	411b		0	0
2. Capital surplus	412		326,109,150	326,109,150
3. Bond conversion option	413		0	0
4. Other owner's equity	414		0	0
5. Shares repurchased from oneself (*)	415		0	0
6. Revaluation difference of assets	416		0	0
7. Exchange rate differences	417		0	0
8. Development Investment Fund	418		20,256,971,633	19,685,512,169
9. Other funds belonging to equity capital	420		0	0
10. Undistributed after-tax profit	421		16,168,121,367	18,859,642,743
- Undistributed net profit up to the previous 3rd quarter	421a			0
- Undistributed net profit for this period	421b		16,168,121,367	18,859,642,743
TOTAL CAPITAL (440 = 300 + 400)	440		328,611,194,435	281,662,316,990

July 16, 2026

Prepared by

[Signature]

Chief Accountant

[Signature]

Director



Mạnh Xuân Hùng

BUSINESS PERFORMANCE RESULTS

Unit of measurement: VND

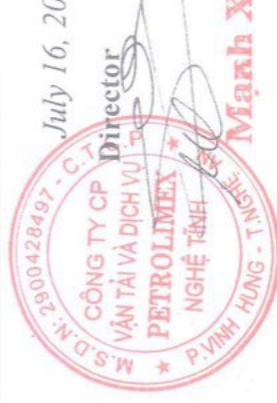
Indicators	Code Number	Notes	Q2		Cumulative figures	
			This year	Last year	6 Months - This Year	6 Months - Last Year
1. Revenue from sales and services	01	V1.1	717,486,332,833	430,783,508,810	1,260,955,590,398	842,585,190,001
2. Revenue deductions	02	V1.2	0			
3. Net revenue from sales and services (10=01-02)	10		717,486,332,833	430,783,508,810	1,260,955,590,398	842,585,190,001
4. Cost of goods sold	11	V1.3	659,132,670,242	389,272,424,274	1,135,973,465,897	764,523,122,560
5. Gross profit from sales and services (20=10-11)	20		58,353,662,591	41,511,084,536	124,982,124,501	78,062,067,441
6. Financial operating revenue	21	V1.4	14,209,772	22,332,277	27,680,491	28,979,903
7. Financial costs	22	V1.5	2,275,270,154	1,227,870,676	4,760,400,316	1,782,001,399
- Including: Interest expense	23		1,042,948,539	300,172,241	1,710,977,405	545,804,023
8. Profit and loss share in joint ventures and associated companies.	24		0	0		
9. Cost of goods sold	25	V1.8	30,958,844,786	25,409,155,778	62,731,640,876	47,406,875,899
10. Business management costs	26	V1.8	19,074,076,846	10,381,339,861	38,441,482,760	19,653,414,968
11. Net profit from business operations (30 = 20 + 21 - 22 + 24 - 25 - 26)	30		6,059,680,577	4,515,050,498	19,076,281,040	9,248,755,078
12. Other income	31	V1.6	20,235,588	503,355,807	1,380,843,791	749,869,997
13. Other expenses	32	V1.7	128,159,283	97,721,462	144,498,081	153,721,469
14. Other profit (40=31-32)	40		(107,923,695)	405,634,345	1,236,345,710	596,148,528
15. Total accounting profit before tax (50 = 30 + 40)	50		5,951,756,882	4,920,684,843	20,312,626,750	9,844,903,606
16. Current Corporate Income Tax Expense	51	V1.10	1,264,496,938	855,475,657	4,144,505,383	1,668,780,120
17. Deferred Corporate Income Tax Expense	52	V1.11				
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		4,687,259,944	4,065,209,186	16,168,121,367	8,176,123,486
19. Net profit attributable to shareholders of the parent company.	61		4,687,259,944	4,065,209,186	16,168,121,367	8,176,123,486
20. Net profit attributable to non-controlling shareholders (62=60-61)	62		0	0	0	0
21. Basic earnings per share (*)	70		729	632	2,514	1,271
22. Declining earnings per share (*)	71					

Prepared by

Chief Accountant

July 16, 2026

Director



[Signature]

Mañh Xuân Hùng

CASH FLOW STATEMENT

(Using the indirect method)

6 Months - 2026

Unit of measurement: VND

TARGETS	Indicator code	Code number	Notes	This year	Last year
I. Cash flow from operating activities					
1. Profit before tax	11	01		20,312,626,750	9,844,903,606
2. Adjustments for the amounts					
- Depreciation of fixed assets and investment properties	211	02		22,557,100,115	11,309,033,720
- Provisions	212	03			(10,969,005)
- Gains and losses from exchange rate differences resulting from the revaluation of monetary items denominated in foreign currencies.	213	04			
- Profit and loss from investment activities	214	05		(1,362,427,125)	(28,979,903)
- Interest expense	215	06		1,042,948,539	545,804,023
- Other adjustments	216	07			
3. Profit from business operations before changes in working capital.	21	08		42,550,248,279	21,659,792,441
- Increase or decrease in accounts receivable	331	09		(62,224,225,830)	(41,837,405,804)
- Increase or decrease in inventory	332	10		(4,183,731,589)	1,989,918,621
- Increases and decreases in liabilities (excluding interest payable and corporate income tax payable)	333	11		111,358,574,174	46,095,714,933
- Increase or decrease in upfront costs	334	12		2,481,159,984	997,233,916
- Increase or decrease in trading securities	335	13			
- Interest already paid	336	14		(1,068,521,851)	(416,359,914)
- Corporate income tax already paid	337	15		(985,877,617)	(1,495,498,493)
- Other income from business operations	338	16			
- Other expenses for business operations	339	17		(2,398,877,544)	(2,901,952,320)
Net cash flow from operating activities	33	20		85,523,986,361	24,091,443,380
II. Cash flow from investing activities					
1. Expenses for purchasing and constructing fixed assets and other long-term assets.	441	21		(19,498,909,306)	(545,665,797)
2. Proceeds from the liquidation and sale of fixed assets and other long-term assets.	442	22		1,362,427,125	
3. Money spent on loans and purchasing debt instruments from other entities.	443	23			
4. Proceeds from loan repayments and resale of debt instruments from other entities.	444	24			
5. Funds spent on investments and capital contributions to other entities.	445	25			
6. Recovered investment and capital contributions to other entities.	446	26			

7. Interest income from loans, dividends, and distributed profits.	447	27		27,680,491	28,979,903
Net cash flow from investing activities	44	30		(18,108,801,690)	(516,685,894)
III. Net cash flow from financing activities					
1. Proceeds from issuing shares and receiving capital contributions from owners.	551	31			
2. Payment of capital contributions to shareholders, repurchase of issued shares of the enterprise.	552	32			
3. Money received from borrowing	553	33	VII.3	26,000,000,000	90,000,000,000
4. Loan principal repayment	554	34	VII.4	(88,957,075,618)	(80,104,000,000)
5. Principal repayment of a financial lease	555	35			
6. Dividends and profits paid to owners	556	36		(10,291,924,800)	(15,437,887,200)
Net cash flow from financing activities	55	40		-73,249,000,418	-5,541,887,200
Net cash flow during the period (50=20+30+40)	66	50		-5,833,815,747	18,032,870,286
Cash and cash equivalents at the beginning of the period	67	60		15,175,153,011	11,615,270,760
The impact of changes in foreign exchange rates	68	61			
Cash and cash equivalents at the end of the period (70=50+60+61)	69	70		9,341,337,264	29,648,141,046

July 16, 2026

Prepared by

Chief Accountant

Director



Minh Xuân Hùng



NOTES TO THE INTERIM FINANCIAL STATEMENTS

6 Months - 2026

I. CHARACTERISTICS OF BUSINESS OPERATIONS

1. Form of capital ownership:

PETROLIMEX NGHE TINH TRANSPORTATION AND SERVICES JOINT STOCK COMPANY, headquartered at No. 1, Lane 121, Nghe An - Xieng Khoang Road, Vinh Hung Ward, Nghe An Province, Vietnam, was established according to Decision No. 1364/QĐ-BTM dated October 3, 2000, of the Minister of Trade (now the Minister of Industry and Trade) on the basis of the equitization of the Transport and Mechanical Engineering Enterprise - a part of Nghe Tinh Petroleum Company. Initial business registration certificate No. 2900428497 dated December 6, 2000. The most recent amended business registration certificate (27th amendment) was issued on July 15, 2025, by the Department of Finance of Nghe An Province.

The charter capital is VND 64,324,530,000, and the par value of each share is VND 10,000.

The company's workforce as of June 30, 2026 was 588 people (as of January 1, 2026, there were be 573 people).

Business sector: trade and services.

a. Business sector:

- Transportation of petroleum products, transportation of goods by road;
- Buying and selling gasoline, diesel fuel, and petrochemical products;
- Vocational training services, motorcycle and car driving training services (all categories); motorcycle and car driving tests (all categories);
- Car rental service for driving lessons;
- Mechanical repairs;
- Retail sale of motor fuel in specialized stores;
- Retail sale of kerosene, gas, and fuel coal for household use in specialized stores.

b. Typical production and business cycle: 12 months.

c. The characteristics of the business's operations during the period affect the interim consolidated financial statements: there are no material factors affecting the Company's interim consolidated financial statements.

d. **Business structure:**

Unit	Address	Business operations
A Subsidiary units maintain accounting records (centralized accounting at the Company).		
1 Petrolimex Thanh Hoa Transportation Services Branch	No. 184 Dinh Huong Street, Ham and Rong Ward, Thanh Hoa Province	Transportation and trading of petroleum products.
2 Petrolimex Ha Tinh Transportation Services Branch	Residential Area 1, Ha Huy Tap and Ward, Ha Tinh Province	Transportation and trading of petroleum products.
3 Petrolimex Binh Dinh Transportation Services Branch	National Highway 1D, Area 8, and Bac Quy Nhon Ward, Gia Lai Province	Transportation and trading of petroleum products.
4 Petrolimex Khanh Hoa Transportation Services Branch	No. 1, Tu Do Street, Nha Trang and Ward, Khanh Hoa Province	Transportation and trading of petroleum products.
5 PTS Driving Training and Testing Center	Hamlet 13, Vinh Hung Ward, Nghe An Province	Driver training and testing

- e. **Statement regarding the comparability of information in the interim consolidated financial statements:** The information in the interim consolidated financial statements is comparable.

II. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

The accounting year begins on January 1st and ends on June 30th. The period from January 1st, 2026 to June 30th, 2026 constitutes one accounting period of the 2026 fiscal year .

The currency used in accounting is the Vietnamese Dong (VND).

III. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS

The consolidated interim financial report is presented in Vietnamese Dong (VND) and is prepared based on accounting principles in accordance with the regulations of the enterprise accounting regime issued in Circular No. 99/2025/TT-BTC dated October 27, 2025.

IV. APPLICABLE ACCOUNTING POLICIES

4.1 Basis for preparing consolidated interim financial statements.

Consolidated interim financial statements are prepared on an accrual accounting basis (excluding information related to cash flows).

The Company's consolidated interim financial report is prepared on the basis of consolidating the financial reports of the Company Head Office and the PTS Driving Training and Testing Center, and the reports of the Branches after offsetting the balances of internal liabilities, internal revenue and expenses.

4.2 Accounting estimates

The preparation of consolidated interim financial statements complies with Vietnamese accounting standards, the Vietnamese corporate accounting system, and relevant legal regulations concerning the preparation and presentation of consolidated interim financial statements. This requires the Board of Directors to make estimates and assumptions affecting the reported figures on liabilities and assets, and to present contingent liabilities and assets at the time of the consolidated interim financial statements, as well as the reported figures on revenue and expenses during the period. Actual business results may differ from the estimates and assumptions made.

4.3 Currency conversion

During the period, economic transactions denominated in foreign currency are converted to VND at the actual exchange rate on the date of the transaction. The resulting exchange rate difference is reflected in financial income (if a profit) and financial expenses (if a loss). Monetary items denominated in foreign currency are revalued at the actual exchange rate at the end of the accounting period. The exchange rate difference resulting from the revaluation is reflected in the exchange rate difference, and the balance is transferred to financial income at the end of the accounting period.

4.4 Accounts receivable and provisions for doubtful accounts.

Accounts receivable are tracked in detail according to the original term, remaining term at the reporting date, debtor, type of currency, and other factors as required by the Company's management needs. The classification of accounts receivable as customer receivables and other receivables is carried out according to the following principles:

- Accounts receivable from customers include trade receivables arising from transactions of a buy-sell nature;
- Other receivables include non-commercial receivables that are not related to purchase or sale transactions.

Accounts receivable are recorded in excess of their recoverable value. The provision for doubtful accounts represents the portion of accounts receivable that the Company anticipates will be uncollectible at the end of the accounting period.

4.5 Inventory

Inventory is valued at cost; however, if the cost is greater than the net realizable value, the inventory is valued at its net realizable value. The cost of inventory includes the purchase cost, processing costs, and other directly related costs incurred to bring the inventory to its current

location and condition. Net realizable value is determined by the estimated selling price minus the estimated costs to complete and the estimated costs necessary for its sale.

Inventory is determined using the moving weighted average method (for each import and export).

Inventory is accounted for using the perpetual inventory method.

4.6 Tangible fixed assets and depreciation

Tangible fixed assets are presented at their original cost less accumulated depreciation. The original cost of tangible fixed assets is determined at their original price.

The initial cost of tangible fixed assets acquired through purchase and construction-transfer is the total cost incurred by the Company to acquire the fixed asset up to the point when the asset is ready for use.

Tangible fixed assets are depreciated using the straight-line method, where the depreciation amount is calculated by dividing the original cost by the estimated useful life. The specific depreciation periods for different types of assets are as follows:

	<u>No. 5</u>
Houses, buildings	05 - 30
Machinery and equipment	03 - 09
Transportation vehicles,	05 - 10
transmission equipment	
Management equipment and tools	03-05

4.7 Intangible fixed assets and depreciation

fixed assets are presented at their original cost less accumulated depreciation. The original cost of intangible fixed assets is determined at their original price.

The Company's intangible fixed assets include:

- The right to long-term land use is the amount paid to purchase 166 m² of land in Block 2, Pho Chau Town, Huong Son District, Ha Tinh Province, plus registration fees;
- The driver's license test management and scoring software are software programs and not an integral part of the hardware; the total cost incurred by the company up to the point of software implementation represents the total cost.

Except for long-term land use rights which are not depreciated, computer software is depreciated using the straight-line method over 5 to 8 years, based on its estimated useful life.

4.8 Construction in progress costs

Construction in progress costs are recorded at cost, reflecting expenses directly related to assets under construction and machinery and equipment being installed to support business

operations. Depreciation of these assets is applied in the same way as for other assets, starting from when the asset is ready for use.

4.9 Prepaid expenses

Prepaid expenses are recognized based on actual costs incurred, including: costs of inner tubes, tires, and batteries issued for use; costs of tools and equipment issued for use; costs of repairing fixed assets; costs of renting premises and shops; costs of leveling and clearing land; and other prepaid expenses serving the business operations over multiple accounting periods.

The company classifies prepaid expenses as short-term or long-term based on the contractual prepayment period or the allocation period of each expense type, and does not reclassify them at the time of reporting.

4.10 Liabilities

Accounts payable are tracked in detail according to the original term, remaining term at the reporting date, payer, and other factors as required by the Company's management needs. The classification of accounts payable into supplier payables and other payables is carried out according to the following principles:

- Accounts payable to suppliers include trade-related liabilities arising from transactions of a buying and selling nature;
- Other payables include non-commercial liabilities that are not related to transactions involving the purchase, sale, or provision of goods or services.

Liabilities are recorded at a rate no lower than the amount due.

4.11 Loans and financial leases

Loans and financial leases are borrowings, tracked in detail by lender, loan agreement, and repayment term. Loans with a remaining repayment period of more than 12 months from the reporting date are presented as long-term loans and financial leases. Loans due within the next 12 months from the reporting date are presented as short-term loans and financial leases.

4.12 Borrowing costs

costs are interest expenses on loans that are recorded as production and business expenses in the period in which they are incurred.

4.13 Costs payable

Accrued expenses are recognized based on reasonable estimates of the amount payable for goods and services used during the period due to the lack of invoices or insufficient accounting documentation, including:

- Interest on loans is estimated based on the loan amount, term, and actual interest rate for each period as specified in each loan agreement;

- Training costs, transportation costs, uniforms, personal protective equipment, and other expenses based on reasonable estimates of the amount payable for goods and services used during the period due to the lack of invoices or insufficient accounting records.

4.14 Equity

Owner's equity at the end of the accounting period reflects the capital contributed by shareholders inside and outside the enterprise, recorded at the actual amount of capital contributed by shareholders, calculated at the par value of the issued shares.

Share premium is recognized as the difference between the actual issue price and the par value of shares during initial and subsequent issuances.

4.15 Revenue and other income

Sales revenue is recognized when the following conditions are met simultaneously:

- The company has transferred most of the risks and benefits associated with ownership of the product or goods to the buyer;
- The company no longer holds ownership or control over the goods;
- Revenue is determined with relative certainty;
- The company has received or will receive economic benefits from the sales transaction;
- Identify the costs associated with the sales transaction.

Revenue from providing services is recognized when the following conditions are simultaneously met:

- Revenue is determined with relative certainty;
- The company has obtained or will obtain economic benefits from the transaction of providing that service;
- Determine the portion of work completed at the time of reporting;
- Identify the costs incurred for the transaction and the costs to complete the transaction for providing that service.

Training revenue:

Training revenue is determined based on the number of trainees and the tuition fee per trainee. 50% of the training revenue is recognized at the start of the course and the remaining 50% is recognized at the end of the course.

Financial income includes interest on deposits and exchange rate differences. Specifically, it includes the following:

- Interest is determined with relative certainty based on the deposit balance and the actual interest rate for each period;
- Exchange rate differences reflect the actual exchange rate gains arising during the period from transactions denominated in foreign currency, and exchange rate gains resulting from the revaluation of monetary items denominated in foreign currency at the reporting date.

Other income reflects income arising from events or transactions separate from the Company's normal business operations, in addition to the revenue mentioned above.

4.16 Cost of goods sold

Cost of goods sold is the cost of goods and services sold and provided during the period, recorded as actually incurred and consistent with revenue .

4.17 Financial costs

Financial costs include interest on loans, exchange rate losses, and other financial expenses, specifically as follows:

- Interest on loans is recognized based on actual accrual, using the outstanding loan balance and the actual interest rate for each period.
- Exchange rate differences reflect the actual exchange rate losses incurred during the period from transactions denominated in foreign currency;
- Other financial costs include interest on deferred payments, which is recorded based on the overdue amount and the interest rate stipulated in the contract, corresponding to the period of delay.

4.18 Selling expenses, administrative expenses

Cost of goods sold reflects the actual expenses incurred during the sales process of the accounting period, including: expenses related to the salaries of sales staff (salaries, wages, allowances, etc.); union fees, social insurance, health insurance, unemployment insurance for sales staff; depreciation costs; shipping costs; and other expenses.

Business management expenses reflect the general management costs of the Company incurred during the accounting period, including costs for salaries of business management staff (salaries, wages, allowances, etc.); union fees, social insurance, health insurance, and unemployment insurance for business management staff; office supplies and tools; depreciation of fixed assets; land rent and business license fees; outsourced services (electricity, water, telephone, fax, property insurance, fire insurance, etc.); and other cash expenses (entertainment, conferences, etc.).

Business management expenses are recorded as a reduction in the reversal of the provision for doubtful receivables.

4.19 Tax

Current income tax expense reflects the amount of corporate income tax payable incurred during the period.

Taxable income may differ from the total accounting profit before tax presented in the consolidated income statement because taxable income excludes taxable income or expenses

deductible in other years (including carried-forward losses, if any) and also excludes non-taxable or non-deductible items.

The determination of the Company's tax obligations is based on current tax regulations. However, these regulations change periodically, and the determination of tax obligations depends on the results of an audit by the competent tax authority.

4.20 Stakeholders

Parties are considered related parties of the Company if one party has the ability, directly or indirectly, to control the other party or has a significant influence over the other party in making decisions on financial and operational policies, or when the Company and the other party are under common control or significant common influence. Related parties may be organizations or individuals, including close family members of individuals considered related.

V. Additional information for items presented in the Balance Sheet

Target	Code number	June 30, 2026	January 1, 2026
1. Money	100		
- Cash	111	2,025,806,310	2,774,901,656
- Demand deposit accounts	111	6,902,943,897	12,202,990,552
- Money is in transit	111	412,587,057	197,260,803
Add	111	9,341,337,264	15,175,153,011
2. Financial investments	120		
Target			
3. Accounts receivable from customers	130		
a) Short-term accounts receivable from customers	131	77,929,558,776	23,458,937,584
- Details of customer receivables account for 10% or more of total customer receivables.		11,410,021,439	6,368,055,963
Petrolimex Aviation Fuel Joint Stock Company		11,410,021,439	6,368,055,963
- Other accounts receivable from customers		66,519,537,337	17,090,881,621
Receivable from related parties		23,905,330,119	17,027,547,859
+ Vietnam National Petroleum Corporation	131111		
Petrolimex Ha Tinh One-Member Limited Liability Company	131112	207,868,931	
Petrolimex Aviation Fuel Joint Stock Company	131113	11,410,021,439	6,368,055,963
Petrolimex Dak Lak One-Member Limited Liability Company	131114	4,850,480,180	4,482,571,320
Petrolimex Quang Tri One-Member Limited Liability Company	131115	180,528,480	13,902,840
Petrolimex Phu Yen Branch - Petrolimex Dak Lak One-Member Limited Liability Company	131116	1,785,146,940	1,154,323,907
Petrolimex Kon Tum Branch - Petrolimex Quang Ngai One-Member Limited Liability Company	131117	2,411,165,940	2,258,387,371
Petrolimex Pleku Branch - Petrolimex Gia Lai One-Member Limited Liability Company	131118	2,651,816,450	2,674,875,214
Petrolimex Gia Lai One-Member Limited Liability Company	131120	339,536,053	75,431,244
b) Long-term accounts receivable from customers	132		

- Details of customer receivables account for 10% or more of total customer receivables.	1321		
+ Vietnam National Petroleum Corporation	132111		
- Other accounts receivable from customers	1322		
c) Accounts receivable from related parties	133		

Target	Code number	June 30, 2026		January 1, 2026	
		Value	Preventive	Value	Preventive
4. Other receivables	136				
a) Short term	1361	7,469,315,107	(31,014,883)	6,061,725,296	(31,014,883)
- Revenue must be recovered from privatization.	13611				
- Dividends and distributed profits must be collected.	13612				
- Must collect from workers	13613	1,692,229,937	(31,014,883)	1,597,372,670	(31,014,883)
- Deposit, collateral	13614	1,731,238,880		1,696,276,234	
- Advance payment	13615	3,824,489,500		2,580,319,500	
- Payments made on behalf of others	13616				
- Other receivables	13617	221,356,790		187,756,892	
b) Long term	1362				

Target	Code number	January 1, 2026 to June 30, 2026	January 1, 2025 to June 30, 2025
5. Provision for doubtful receivables	137		
Short term			
beginning balance		(245,091,119)	(266,060,124)
Provision for contingency			
The provisions have been used.			10,969,005
Year-end balance		(245,091,119)	(256,156,488)
In there:			
Accounts receivable from customers		(214,076,236)	(225,141,605)
Other receivables		(31,014,883)	(31,014,883)

6. Bad debts		June 30, 2026		January 1, 2026	
		Preventive	Recoverable value	Preventive	Recoverable value
- The total value of accounts receivable and loans that are overdue or not yet overdue but unlikely to be recovered.		245,091,119		266,060,116	0
(including details of overdue periods and values of overdue receivables and loans by individual party if they account for more than 10% of the total overdue debt)		245,091,119		245,091,119	0
Lang Son Mining Joint Stock Company		26,568,800		26,568,800	
423 Construction and Trading Joint Stock Company		16,868,000		16,868,000	
Tan Nhat Company Limited		88,438,000		88,438,000	
Tan Phuong Thao Tourism and Services Co., Ltd.		82,201,436		82,201,436	
Truong Xuan Phu		16,399,900		16,399,900	
Phan Trieu Trung		5,887,227		5,887,227	
Vo Quoc An		8,727,756		8,727,756	

7. Inventory	140	June 30, 2026		January 1, 2026	
		Original price	preventive	Original price	Preventive
- The goods are in transit.					
- Raw materials		3,607,800,195		558,776,054	0
- Tools and equipment		60,835,869		20,011,418	
- Work-in-progress production costs					
- Finished product					
- Goods		15,667,021,414		14,573,138,417	0
- Goods for sale					
- Goods in bonded warehouses					
Add		19,335,657,478		17,226,206,072	0

8. Long-term work-in-progress assets		June 30, 2026		January 1, 2026	
		Original price	Recoverable value	Original price	Recoverable value

a) Long-term work-in-progress production and business costs					
- Provide details for each category, stating the reasons why it was not completed within a business cycle.					
- Other work-in-progress production and business expenses					

Target	Code number	June 30, 2026	January 1, 2026
b) Total value of unfinished construction costs, detailed by investment category:	242	1,546,435,479	925,145,705
(Details for projects accounting for 10% or more of the total construction cost)			
- Shopping			
- XDCB		1,546,435,479	925,145,705
Hoa Son Gas Station Project		1,133,423,441	684,717,926
Petrol Station Project 108		182,262,963	182,262,964
ERP Software Project		41,666,667	
Truong Thi Gas Station Project		107,769,445	
Buy a Sitec car.		23,148,148	
Automotive Engineering School		58,164,815	58,164,815
- Repair			
9. Increases and decreases in tangible fixed assets (Details in the attached appendix)			
10. Increases and decreases in intangible fixed assets (details in the attached appendix)			

11. Upfront costs	Code number	June 30, 2026	January 1, 2026
a) Short term	161	7,412,573,568	6,964,131,057
- Prepaid expenses for operating leases of fixed assets;	1611		
- Tools and equipment issued for use;	1612		
- Borrowing costs;	1613		
- Other items	1614	7,412,573,568	6,964,131,057
b) Long term	272	6,533,573,844	9,463,176,339

- Costs of setting up a business	2711		
- Insurance costs;	2712		
- Other items	2713	6,533,573,844	9,463,176,339
c) Trade advantages	275		0
- The net fair value arising from the acquisition of a subsidiary during the period includes both the investment cost and the net fair value of the subsidiary's assets at the time of acquisition.			
- The subsidiary company had a higher net loss during the period than the regularly allocated amount.			

12. Loans and financial lease liabilities (Details in the attached Appendix)	25	June 30, 2026	January 1, 2026
Target	my		
	m2		
13. Payment due to the seller	26	98,427,856,603	21,697,596,640
a) Short-term accounts payable to suppliers	261	98,427,856,603	21,697,596,640
- Details for each individual account for 10% or more of the total amount payable.	2611	83,930,376,354	6,066,801,012
+ Bac Nam Garment and Trading Company Limited			
+ Phuc An Transport and Trading Joint Stock Company			3,471,280,718
Petrolimex Nghe An One-Member Limited Liability Company		71,455,430,803	1,433,003,414
Petrolimex Ha Tinh One-Member Limited Liability Company		12,474,945,551	968,393,356
Petrolimex Thanh Hoa One-Member Limited Liability Company			194,123,524
- Other payments required		14,497,480,249	18,226,315,922
- Payment must be made to the seller and related parties.		90,758,932,844	6,249,614,825
Vietnam National Petroleum Corporation	261111		
Petrolimex Nghe An One-Member Limited Liability Company	261112	71,455,430,803	1,433,003,414
Petrolimex Thanh Hoa One-Member Limited Liability Company	261113	0	194,123,524
Petrolimex Ha Tinh One-Member Limited Liability Company	261114	12,474,945,551	968,393,356
Petrolimex Petroleum Services Corporation	261115		
Petrolimex Hai Phong One-Member Limited Liability Company	261116	312,917,523	423,608,278

PJCO Insurance Nghe An	261117		
PTN Chemical Company Limited	261118		
PJCO Insurance Thanh Hoa	261119		
Petrolimex Petrochemical Corporation - JSC	261121	2,876,497,942	898,628,711
Petrolimex Hai Phong Gas Company Limited - Ha Tinh Branch	261122	1,183,743,937	619,933,950
Petroleum Equipment Joint Stock Company	261123		
Petrolimex Information and Telecommunications Joint Stock Company	261124		
Pjico Insurance Dak Lak	261125		
Petrolimex Aviation Fuel Joint Stock Company	261126	6,550,000	
Petrolimex Dak Lak One-Member Limited Liability Company	261127	2,448,847,088	1,711,923,592
Petrolimex Pleiku Branch - Petrolimex Gia Lai One-Member Limited Liability Company	261126		
Petrolimex Gia Lai One-Member Limited Liability Company	261127		
Petrolimex Kon Tum Branch - Petrolimex Quang Ngai One-Member Limited Liability Company	261128		
Petrolimex Phu Yen Branch - Petrolimex Dak Lak One-Member Limited Liability Company	261129		
- Payments must be made to other parties who are not involved.	2612	7,668,923,759	15,447,981,815
b) Long-term accounts payable to suppliers	262		
c) Amount of overdue debt that remains unpaid	263		
d) Payments to related parties (details for each party)	264		
	m3		
14. Taxes and other payments due to the state (Details in the attached Appendix)	27		
Target	m4		
15. Costs payable	28		
a) Short term	281	593,936,262	167,593,312
- Allocate salary expenses in advance during leave periods;	2811		
- Costs incurred during periods of business closure;	2812		
- Provisions for the estimated cost of goods sold for finished real estate products already sold;	2813		
- Other provisions;	2814	593,837,966	167,593,312

b) Long term	282		
- Interest	2821		
- Other items	2822		
Target	m5		
16. Other payables	29		
a) Short term	291	14,162,523,319	5,206,177,006
- Surplus assets awaiting resolution;	2911		
- Trade union funds;	2912	0	0
- Social insurance;	2913	1,547,547,545	70,338,723
- Health insurance;	2914		
- Unemployment insurance;	2915		
- It must be returned to the privatization process;	2916		
- Accepting short-term deposits and collateral;	2917		
- Dividends, profits payable;	2918		
- Other payables and liabilities.	2919	12,614,975,774	5,135,838,283
Fees payable to the transportation department.			
b) Long term	292		
- Accepting long-term deposits and collateral.	2921		
- Other payables and liabilities	2922		
c) Amount of overdue debt (details of each item, reasons for overdue payment)	293		
Target	m6		
17. Unearned Revenue	30		
18. Bonds issued	31		
Target	m7		
19. Preferred stock is classified as a liability.	32		
Target	m8		
20. Provisions for liabilities	33		
Target	m9		

21. Deferred income tax assets and deferred income tax liabilities			
22. Equity (Details in the attached Appendix)	35		
Target	m10		
23. Revaluation difference of assets	36		
24. Exchange rate difference	37		
Target	chichi		
25. Funding sources	38		
Target	m12		
26. Items outside the Balance Sheet	39		
a) Leased assets: Minimum future total lease payments of non-cancellable operating leases for a fixed term.	391		
b) Assets held in custody:	392		
- Goods and materials received for safekeeping, processing, or consignment.	3921		
- Goods received for consignment sale, consignment, pledging, or mortgage	3922		
c) Foreign currencies of all kinds	393	300.45	300.45
d) Monetary gold	394		
e) Bad debts that have been written off	395	1,896,882,392	1,896,882,392

Appendix – Increase/Decrease in Tangible Fixed Assets

Unit of measurement: VND

Target	Houses, buildings	Machinery and equipment	Transmission transport	Management equipment and tools	Other fixed assets	Total
9. Increase and decrease in tangible fixed assets						
Original price					0	
Beginning balance	174,419,948,332	23,349,776,823	275,105,865,786	1,376,117,088	0	474,251,708,029
- New purchases	0	438,000,000	10,644,294,075	0	0	11,082,294,075
- Capital investment completed	2,499,556,482	0	0	0	0	2,499,556,482
Other increases (reclassification)	0	0	0	0	0	0
- Shift to investment real estate	0	0	0	0	0	0
- Liquidation, sale	(2,237,315,592)	(503,609,524)	(265,473,766)	0	0	(3,006,398,882)
Other reductions (reclassification)	0	0	0	0	0	0
Year-end balance	174,682,189,222	23,284,167,299	285,484,686,095	1,376,117,088	0	484,827,159,704
Accumulated depreciation						
Beginning balance	92,154,127,771	16,506,892,624	165,260,742,681	1,140,458,334	0	275,062,221,410
- Depreciation during the year	5,347,439,844	911,664,942	16,102,341,544	76,064,612	0	22,437,510,942
Other increases (reclassification)	0	0	0	0	0	0
- Shift to investment real estate	0	0	0	0	0	0
- Liquidation, sale	(2,119,880,711)	(493,546,327)	(265,473,766)	0	0	(2,878,900,804)
Other reductions (reclassification)	0	0	0	0	0	0
Year-end balance	95,381,686,904	16,925,011,239	181,097,610,459	1,216,522,946	0	294,620,831,548
Remaining value						
- On New Year's Day	82,265,820,561	6,842,884,199	109,845,123,105	235,658,754	0	199,189,486,619
- On the last day of the year	79,300,502,318	6,359,156,060	104,387,075,636	159,594,142	0	190,206,328,156

Appendix – Increases and Decreases in Intangible Fixed Assets

Unit of measurement: VND

Target	Indicator code	Land use rights	Publishing rights	Copyright, patent	Trademark, trade name	Software program	Licenses and franchise agreements	Other intangible assets	Total
10. Increase and decrease in intangible fixed assets									
Original price									
Beginning balance	10	871,015,000	0	0	0	3,659,320,000	0	0	4,530,335,000
- Purchase within the year	101								0
- Created internally within the company	102								0
- Increase due to business mergers	103								0
- Other increases	104								0
- Liquidation, sale	105								0
- Other discounts	106								0
Year-end balance	20	871,015,000	0	0	0	3,659,320,000	0	0	4,530,335,000
Accumulated depreciation									
Beginning balance	30	0	0	0	0	3,219,152,083	0	0	3,219,152,083
- Depreciation during the year	301					119,589,173			119,589,173
- Other increases	302								0
- Liquidation, sale	303								0
- Other discounts	304								0
Year-end balance	40	0	0	0	0	3,338,741,256	0	0	3,338,741,256
Remaining value									
-On New Year's Day	50	871,015,000	0	0	0	440,167,917	0	0	1,311,182,917
-On the last day of the year	60	871,015,000	0	0	0	320,578,744	0	0	1,191,593,744

Appendix – Loans and Financial Leases

Unit of measurement: VND

Target	Indicator code	End of the period		During the year		Beginning of the year	
		Value	Amount payable within solvency	Increase	Reduce	Value	Amount payable within solvency
12. Loans and financial leases		43,694,734,382	42,694,734,382	26,000,000,000	88,957,075,618	106,651,810,000	106,651,810,000
a) Short-term loans	11	6,588,924,382	5,588,924,382	26,000,000,000	88,945,075,618	69,534,000,000	69,534,000,000
- Short-term loans		1,000,000,000	But	26,000,000,000	84,850,000,000	59,850,000,000	59,850,000,000
Vietnam International Bank - Vinh Branch		But	But	10,000,000,000	50,000,000,000	40,000,000,000	40,000,000,000
Vietnam Foreign Trade Commercial Bank - Vinh Branch		1,000,000,000		6,000,000,000	5,000,000,000	0	0
Vietnam Joint Stock Commercial Bank for Industry and Trade - Vinh Branch		But	But	10,000,000,000	29,850,000,000	19,850,000,000	19,850,000,000
- Long-term debt due for repayment		5,588,924,382	5,588,924,382		4,095,075,618	9,684,000,000	9,684,000,000
b) Long-term loans (Details by term)	12	37,105,810,000	37,105,810,000	But	12,000,000	37,117,810,000	37,117,810,000
Over 1 year to 5 years	121	37,105,810,000	37,105,810,000			37,117,810,000	37,117,810,000
Vietnam International Bank - Vinh Branch							
Vietnam Foreign Trade Commercial Bank - Vinh Branch		34,741,810,000	34,741,810,000			34,741,810,000	34,741,810,000
Personal loans		2,364,000,000	2,364,000,000		12,000,000	2,376,000,000	2,376,000,000
Over 5 years	122	But	But			0	0

Appendix – Loans and Financial Leases

Unit of
measurement:
VND

Target	Indicator code	End of the period		During the year		Beginning of the year	
		Value	Amount payable within solvency	Increase	Reduce	Value	Amount payable within solvency
d) Detailed disclosure of loans and financial leases to related parties	15						
International Commercial Joint Stock Bank - Vinh Branch		But	But	10,000,000,000	50,000,000,000	40,000,000,000	40,000,000,000
Vietnam Foreign Trade Commercial Bank - Vinh Branch		41,330,734,382	41,330,734,382	6,000,000,000	9,095,075,618	44,425,810,000	44,425,810,000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Vinh Branch		But	But	10,000,000,000	29,850,000,000	19,850,000,000	19,850,000,000
Personal loans		2,364,000,000	2,364,000,000	But	12,000,000	2,376,000,000	2,376,000,000
TOTAL		43,694,734,382	43,694,734,382	26,000,000,000	88,957,075,618	106,651,810,000	106,651,810,000

Appendix - Taxes and other payments due to the State

Unit of
measurement: VND

Indicator name	Indicator code	Beginning of the year	Amount payable during the period	Amount actually paid during the period	End of the period	Any offset/adjustment against the amount payable (if any)
a) Taxes payable (details by type of tax)						
- Value Added Tax	1011	414,485,866	10,088,181,006	8,351,998,343	2,118,570,515	
- Value Added Tax on imported goods	1012				0	
- Excise tax	1013				0	
- Import and export taxes	1014				0	
- Corporate income tax	1015	978,043,146	4,144,505,383	985,877,617	4,136,670,912	
- Personal income tax	1016	12,593,324	1,267,165,623	1,023,385,267	256,373,680	
- Resource tax	1017				0	
- Property tax, land rent	1018	1,181,489,659	1,879,461,580	463,586,005	2,597,365,234	
- Environmental protection tax	1019				0	
- Other types of taxes	1020		18,679,149	18,679,149	0	
- Fees, charges, and other payments	1021				0	
Add	10	2,586,611,995	17,397,992,741	10,843,526,381	9,108,980,341	0

Appendix - Taxes and other amounts receivable from the State

Unit of measurement:
VND

Indicator name	Indicator code	Beginning of the year	Amounts receivable for the period	Amount refunded during the period	End of the period	Offsetting/adjusting amount with receivables (if any)
a) Accounts receivable (detailed by tax type)						
- Value Added Tax	2011	32,098,014			0	(32,098,014)
- Value Added Tax on imported goods	2012				0	
- Excise tax	2013				0	
- Import and export taxes	2014				0	
- Corporate income tax	2015				0	
- Personal income tax	2016		6,781,070		6,781,070	
- Resource tax	2017				0	
- Property tax, land rent	2018				0	
- Environmental protection tax	2019				0	
- Other types of taxes	2020				0	
- Fees, charges, and other payments	2021				0	
Add	20	32,098,014	6,781,070		6,781,070	(32,098,014)

Appendix - Equity

Unit of measurement: VND

		Items belonging to equity								
Indicator name	Indicator code	Owner's equity contribution	Share premium	Convertible bond option	Other owner's equity	Revaluation difference of assets	Exchange rate difference	Undistributed net profit after tax and other funds	Other items	Add
A		1	2	3	4	5	6	7	8	9
a) Table comparing changes in equity										
25. Equity										
Beginning balance of the previous year	10	64,324,530,000	326,109,150	0	0	0	0	37,723,367,091	0	102,374,006,241
- Capital increase in the previous year	101									0
- Profit in the previous year	102							18,859,642,743		18,859,642,743
- Other increases	103							1,568,509,124		1,568,509,124
- Capital reduction in the previous year	104									0
- Losses in the previous year	105									0
- Other discounts	106							(19,606,364,046)		(19,606,364,046)
Ending balance as of September 30, 2024		64,324,530,000	326,109,150	0	0	0	0	38,545,154,912	0	103,195,794,062
Beginning balance as of January 1, 2025	20	64,324,530,000	326,109,150	0	0	0	0	38,545,154,912	0	103,195,794,062
- Increase capital this year	201									0
- Profit for this year	202							16,168,121,367		16,168,121,367
- Other increases	203									0
- Reduce capital this year	204							(18,288,183,279)		(18,288,183,279)
- Losses this year	205									0
- Other discounts	206									0
Year-end balance	30	64,324,530,000	326,109,150	0	0	0	0	36,425,093,000	0	101,075,732,150

Appendix - Equity

Indicator name	Indicator code	June 30, 2026	January 1, 2026
b) Details of owner's capital contribution	b		
- Capital contribution from the parent company (if it is a subsidiary)	b1	32,805,870,000	32,805,870,000
- Capital contributions from other parties	b2	31,518,660,000	31,518,660,000
Add		64,324,530,000	64,324,530,000
	m0		
Indicator name	my		
c) Capital transactions with owners and dividend distribution, profit sharing			
- Owner's investment capital			
+ Initial capital contribution at the beginning of the year	c1	64,324,530,000	64,324,530,000
+ Capital contribution increased during the year	c2		
+ Capital contribution decreased during the year	c3		
+ Year-end capital contribution	c4	64,324,530,000	64,324,530,000
- Dividends, profits already distributed			
	m2		
Indicator name	m3		
d) Stocks			
- Number of shares registered for issuance	d1	6,432,453	6,432,453
- Number of shares sold to the public	d2	6,432,453	6,432,453
+ Common stock	d21	6,432,453	6,432,453
+ Preferred stock (classified as equity)	d22		
- Number of shares repurchased (treasury shares)	d3	0	0
+ Common stock	d31		
+ Preferred stock (classified as equity)	d32		
- Number of outstanding shares	d4	6,432,453	6,432,453
+ Common stock	d41	6,432,453	6,432,453
+ Preferred stock (classified as equity)	d42		
* Par value of outstanding shares		10,000	10,000
	m4		
d) Dividends			
- Dividends declared after the end of the fiscal year	dd1	0	0
+ Dividends already announced on common stock	dd11		
+ Dividends already declared on preferred shares	dd12		
- Accumulated dividends on preferred stock have not been recognized.	dd2		

	m5		
e) Corporate funds			
- Development Investment Fund	e1	19,685,512,169	19,685,512,169
- Business Restructuring Support Fund	e2		
- Other funds belonging to equity capital	e3		
	m6		
g) Income and expenses, profits or losses are recognized directly in equity in accordance with the provisions of specific accounting standards.	rice		

VI. Additional information for items presented in the Statement of Income

Indicator name	Indicator code	January 1, 2026 to June 30, 2026	January 1, 2025 to June 30, 2025
1. Total revenue from sales and services			
a) Revenue	10a	1,260,955,590,398	842,585,190,011
- Sales revenue	10a1	1,033,384,840,760	742,450,780,556
- Revenue from providing services	10a2	227,570,749,638	100,134,409,455
- Revenue from construction contracts	10a3		
+ Revenue from construction contracts is recognized during the period.			
+ Total cumulative revenue from construction contracts recognized up to the date of financial statement preparation.			
b) Revenue from related parties (details for each party)	10b	181,353,772,319	67,558,283,525
Vietnam National Petroleum Corporation			251,132,861
Petrolimex Nghe An One-Member Limited Liability Company		13,372,142,378	10,405,935,611
Petrolimex Ha Tinh One-Member Limited Liability Company		14,579,678,171	13,087,146,349
Petrolimex Thanh Hoa One-Member Limited Liability Company		29,713,200,878	16,952,744,318
Petrolimex Quang Tri One-Member Limited Liability Company		500,020,000	
Petrolimex Aviation Fuel Joint Stock Company		35,139,346,010	26,861,324,386
Petrolimex Dak Lak One-Member Limited Liability Company		26,776,296,300	
Phu Yen Branch - Petrolimex Dak Lak One-Member Limited Liability Company		10,024,226,714	
Kontum Branch - Petrolimex Gia Lai One-Member Limited Liability Company		13,016,699,068	
Petrolimex Gia Lai One-Member Limited Liability Company		7,946,374,669	
Pleiku Branch - Gia Lai One-Member Limited Liability Company		30,285,788,131	
c) In the case where revenue from leasing assets is recognized as the total amount received in advance.	10c		
2. Revenue deductions	20		
- Trade discount	21		

- Discount on goods	22		
- Returned goods	23		
3. Cost of goods sold		1,135,973,465,897	764,523,122,560
- Cost of goods sold	30	948,414,113,685	685,087,835,901
- Cost of goods sold	31		
This includes the provisioned cost of goods sold for finished products, real estate, and other assets already sold:			
+ Items for accrued expenses			
+ The value provisioned into the cost of each item.			
+ Estimated time and cost			
- Cost of services provided	32	187,559,352,212	79,435,286,659
- The remaining value, sale and liquidation costs of sold investment properties.	33		
- Costs of doing business in investment real estate	34		
- Value of inventory lost during the period	35		
- The value of each type of inventory that is lost beyond the standard during the period.	36		
- Other expenses exceeding normal levels are directly included in the cost of goods sold.	37		
- Provision for inventory devaluation	38		
- Deductions from the cost of goods sold	39		
Add		1,135,973,465,897	764,523,122,560
4. Financial operating revenue			
- Interest on deposits and loans	41	27,680,491	28,979,903
- Profits from selling investments	42		
- Dividends, distributed profits	43		
- Exchange rate gains	44		
- Interest on deferred payment sales, payment discounts	45		
- Other financial operating revenue	46		
Add	40	27,680,491	28,979,903
5. Financial costs			
- Interest on loans	51	3,049,422,911	545,804,023
- Payment discounts, interest on deferred sales.	52	1,710,977,405	1,236,197,376
- Losses from the liquidation of financial investments	53		
- Exchange rate difference loss	54		
- Provision for impairment of business securities and investment losses	55		
- Other financial costs	56		
- Deductions from financial expenses	57		
Add	50	4,760,400,316	1,782,001,399

6. Other income			
- Liquidation and sale of fixed assets	61		
- Profit from asset revaluation	62		
- Fines collected	63		
- Taxes are reduced.	64		
- Other items	65	1,380,843,791	749,869,997
Add	60	1,380,843,791	769,869,997
7. Other expenses			
- The remaining value of fixed assets and the costs of liquidating or selling fixed assets.	71		
- Losses due to asset revaluation	72		
- Penalties	73		
- Other items	74	144,498,081	153,721,469
Add	70	144,498,081	153,721,469
8. Selling and administrative expenses	80	101,173,123,636	67,060,290,867
a) Business management expenses incurred during the period	80a	38,441,482,760	19,653,414,968
- Details by item within the total business management costs.			
+ Employee salaries	80a1	28,886,548,039	14,139,306,518
+ Management materials	80a2	885,496,753	458,336,406
+ Office supplies	80a3	2,350,966,931	822,525,584
+ Depreciation of fixed assets	80a4	46,066,656	711,437,441
+ Taxes, fees and charges	80a5	2,675,935,916	153,994,766
+ Contingency	80a6		
+ Outsourcing services	80a7	1,338,450,994	1,119,172,774
+ Other cash expenses	80a8	2,258,017,471	2,248,641,479
b) Selling expenses incurred during the period	80b	62,731,640,876	47,406,875,899
- Details by item within the total cost of sales			
+ Employee salaries	80b1	27,380,165,817	13,786,509,902
+ Insurance: Social insurance, health insurance, unemployment insurance, trade union fees	80b2	1,575,049,382	1,273,593,472
+ Tools, equipment, and packaging	80b3	615,962,660	752,120,383
+ Depreciation of fixed assets	80b4	4,554,411,267	4,622,592,984
+ Repair of fixed assets	80b5	1,660,379,553	3,356,438,272
+ Raw materials	80b6	419,624,709	317,944,646
+ Storage	80b7	448,936,972	133,288,500
+ Transportation	80b8	4,865,772,980	4,086,512,548
+ Insurance	80b9	33,172,248	44,600,000
+ Commission, sales brokerage	80b10		

Training and recruitment	80b11	858,464,854	652,978,611
+ Outsourcing services	80b12	2,225,889,537	974,908,920
+ Office, work	80b13	290,011,480	472,050,320
+ Contingency	80b14		
+ Employee benefits	80b15	4,345,015,466	4,070,466,863
+ Advertising, marketing and transactions	80b16	10,195,092,270	9,688,567,460
+ Taxes, fees and charges	80b17	2,079,530,819	230,683,461
+ Land rent, gas station rent	80b18	1,184,160,862	2,943,619,557
	80b19		
c) Reductions in selling expenses and administrative expenses	80c		
- Reversal of product/goods warranty provision	80c1		
- Reversal of restructuring provisions and other provisions	80c2		
- Other write-offs	80c3		
9. Production and business costs by element			
- Cost of raw materials and supplies	91	79,293,058,426	24,421,152,490
- Labor costs	92	93,693,843,254	58,078,436,459
- Depreciation costs of fixed assets	93	22,557,100,115	11,309,033,720
- Outsourced service costs	94	8,121,995,789	3,938,662,001
- Other expenses in cash	95	85,066,478,264	57,820,281,105
Add	90	288,732,475,848	155,567,565,775
10. Current corporate income tax expense			
- Corporate income tax expense calculated on taxable income for the current year.	101	4,144,505,383	1,668,780,120
- Adjusting corporate income tax expenses from previous years into current income tax expenses for this year.	102		
- Total current corporate income tax expense	10	4,144,505,383	1,668,780,120
11. Deferred corporate income tax expense			
- Deferred corporate income tax expense arising from taxable temporary differences;	111		
- Deferred corporate income tax expense arising from the reversal of deferred income tax assets;	112		
- Deferred corporate income tax income arising from deductible temporary differences;	113		
- Deferred corporate income tax income arising from taxable losses and unused tax incentives;	114		
- Deferred corporate income tax income arises from the reversal of deferred income tax liabilities;	115		
- Total deferred corporate income tax expense.	11		0

VII. Additional information for items presented in the Statement of Cash Flows

Unit of measurement: VND

Target	Indicator code	January 1, 2026 to June 30, 2026	January 1, 2025 to June 30, 2025
1. Non-cash transactions affect the cash flow statement in the future.	10	0	0
- Acquiring assets by assuming directly related liabilities or through financial leasing.	101		
- Acquiring a business through a stock issuance.	102		
- Convert debt into equity	103		
- Other non-cash transactions	104		
2. Funds held by the business but not used.	20		
3. Amount of borrowed money actually collected during the period	30	0	0
- Cash received from borrowing under a regular loan agreement.	301		
- Proceeds from the issuance of ordinary bonds	302		
- Proceeds from the issuance of convertible bonds	303		
- Proceeds from the issuance of preferred shares are classified as liabilities.	304		
- Proceeds from repurchase agreements of government bonds and securities REPOs.	305		
- Money received from borrowing in other forms	306		
4. The amount of principal actually repaid during the period.	40	0	0
- Principal repayment according to a standard loan agreement.	401		
- Principal repayment of ordinary bonds	402		
- Principal repayment of convertible bonds	403		
- The principal repayment on preferred stock is classified as a liability.	404		
- Payments for repurchase agreements of government bonds and securities REPOs.	405		
- Loan repayments in other forms	406		

Established on July 16, 2026

Prepared by



Chief Accountant



Director



Maxh Xuân Hùng