

**PETROLIMEX HAIPHONG
TRANSPORTATION AND SERVICES JOINT
STOCK COMPANY**

No. 16 Ngo Quyen - Ngo Quyen Ward - Hai Phong City

Form B01-DN

(Issued with Circular No. 99/2025/TT-BTC dated
27/10/2025 by the Minister of Finance)

STATEMENT OF FINANCIAL POSITION

Quarter 2 of 2026

(As at 30/06/2026)

Unit: VND

ITEMS	CODE	NOTES	ENDING BALANCE	OPENING BALANCE
<i>I</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
A. Short-term assets	100		54.429.380.468	43.728.666.466
I. Cash and cash equivalents	110	1	7.034.871.562	7.095.060.985
1. Cash	111		7.034.871.562	7.095.060.985
2. Cash equivalents	112		0	0
II. Short-term financial investments	120		0	0
1. Trading securities	121			
2. Provision for impairment of trading securities	122			
3. Held-to-maturity investments	123			
4. Provision for short-term held-to-maturity	124			
5. Other short-term investments	125			
6. Provision for impairment of other short-term investments (*)	126			
III. Short-term receivables	130		26.364.934.245	15.055.626.139
1. Short-term trade receivables	131	3a	25.238.845.767	12.252.508.536
2. Short-term prepayments to suppliers	132		283.180.000	2.056.202.730
3. Short-term intra-company receivables	133			
4. Receivables according to construction contract progress	134			
5. Other short-term receivables	135	4	1.936.704.788	1.840.711.183
6. Provision for short-term doubtful debts (*)	136		-1.093.796.310	-1.093.796.310
7. Assets awaiting resolution	137			
IV. Inventories	140		19.744.141.376	19.244.941.450
1. Inventories	141	7	19.744.141.376	19.244.941.450
2. Provision for devaluation of inventories (*)	142			
V. Short-term biological assets	150		0	0
1. Livestock raised for single-product production in short-term	151			
2. Crops grown seasonally or for single-harvest production in short-term	152			
3. Provision for impairment of short-term biological assets (*)	153			
VI. Other short-term assets	160		1.285.433.285	2.333.037.892
1. Short-term prepaid expenses	161		347.737.895	338.743.513
2. Deductible VAT	162		0	0
3. Taxes and other receivables from the State	163	17	937.695.390	1.994.294.379
4. Government bond repurchase transactions	164			
5. Other short-term assets	165	14		
B. Long-term assets	200		175.517.985.303	181.784.599.227
I. Long-term receivables	210		87.500.000	87.500.000

ITEMS	CODE	NOTES	ENDING BALANCE	OPENING BALANCE
<i>I</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
1. Long-term trade receivables	211	3b	70.000.000	70.000.000
2. Long-term prepayments to suppliers	212			
3. Working capital in subordinates	213			
4. Long-term inter-company receivables	214			
5. Other long-term receivables	215	4	17.500.000	17.500.000
6. Provision for doubtful long-term receivables	216			
II. Fixed assets	220		146.148.675.420	132.724.821.905
1. Tangible fixed assets	221	9	146.148.675.420	132.724.821.905
- Cost	222		414.066.730.502	389.948.811.714
- Accumulated depreciation/amortisation (*)	223		-267.918.055.082	-257.223.989.809
2. Finance lease fixed assets	224		0	0
- Cost	225			
- Accumulated depreciation/amortisation (*)	226			
3. Intangible fixed assets	227		0	0
- Cost	228			
- Accumulated depreciation/amortisation (*)	229			
III. Long-term biological assets	230		0	0
1. Livestock for periodic products	231		0	0
a. Immature livestock for periodic products	232			
b. Mature livestock for periodic products	233		0	0
- Cost	234			
- Accumulated depreciation (*)	235			
2. Long-term livestock for one-time products	236			
3. Long-term seasonal crops or one-time product crops	237			
4. Provision for impairment of long-term biological assets (*)	238			
IV. Investment properties	240		0	0
- Cost	241			
- Accumulated depreciation/amortisation (*)	241			
V. Long-term assets in progress	250	8	59.984.973	14.254.704.654
1. Long-term work in progress	251			
2. Construction in progress	252		59.984.973	14.254.704.654
VI. Long-term financial investments	260		1.608.235.155	2.353.168.679
1. Investments in subsidiaries	261		5.000.000.000	5.000.000.000
2. Investments in joint ventures and associates	262			
3. Equity investments in other entities	263			
4. Provision for impairment of long-term investments in other entities (*)	264		-3.391.764.845	-2.646.831.321
5. Long-term held-to-maturity investments	265			
6. Provision for long-term held-to-maturity	266			
VII. Other long-term assets	270		27.613.589.755	32.364.403.989
1. Long-term prepaid expenses	271	13	27.613.589.755	32.364.403.989
2. Deferred income tax assets	272			
3. Long-term equipment, materials and spare	273			
4. Other long-term assets	274	4		
5. Goodwill	279			
Total assets (280=100+200)	280		229.947.365.771	225.513.265.693

ITEMS	CODE	NOTES	ENDING BALANCE	OPENING BALANCE
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
C. Liabilities (300)=310+330	300		116.773.044.416	117.708.711.542
I. Short-term liabilities	310		85.557.614.398	82.408.746.882
1. Short-term trade payables	311	16	30.237.250.084	20.958.888.849
2. Short-term advances from customers	312		648.811.511	609.801.471
3. Dividends and profits payable	313			
4. Short-term statutory obligations	314	17	3.780.515.719	715.586.346
5. Payables to employees	315		17.335.712.644	13.520.794.949
6. Short-term accrued expenses	316	18	41.479.567	52.568.567
7. Short-term internal payables	317			
8. Short-term payables according to construction contract progress	318			
9. Short-term deferred revenue	319			
10. Other short-term payables	320	19	5.545.065.938	2.509.332.021
11. Short-term loans and finance lease liabilities	321	15	25.546.161.549	42.869.157.293
12. Short-term provisions	322			
13. Bonus and welfare fund	323		2.422.617.386	1.172.617.386
14. Price stabilization fund	324			
15. Government bond reverse repurchase	325			
II. Long-term liabilities	330		31.215.430.018	35.299.964.660
1. Long-term trade payables	331	16		
2. Long-term advances from customers	332		15.486.133.920	16.826.133.920
3. Long-term statutory obligations	333			
4. Long-term accrued expenses	334			
5. Long-term internal payables on business	335			
6. Long-term internal payables	336			
7. Long-term deferred revenue	337			
8. Other long-term payables	338	19		
9. Long-term borrowings and financial lease liabilities	339		15.729.296.098	18.473.830.740
10. Convertible bonds	340			
11. Preference shares	341			
12. Deferred tax liabilities	342			
13. Long-term provisions	343			
14. Science and technology development fund	344			
D. Owner's equity	400	25	113.174.321.355	107.804.554.151
1. Owner's contributed capital	411		55.680.000.000	55.680.000.000
- Ordinary shares with voting rights	411a		55.680.000.000	55.680.000.000
- Preference shares	411b			
2. Share premium	412		6.024.502.460	6.024.502.460
3. Bond conversion options	413			
4. Other capital of owners	414			
5. Treasury shares (*)	415			
6. Asset revaluation differences	416			
7. Foreign exchange differences	417			
8. Investment and development fund	418		18.697.189.166	18.697.189.166
9. Other funds belonging to owner's equity	419			
10. Undistributed post-tax profits	420		32.772.629.729	27.402.862.525

ITEMS	CODE	NOTES	ENDING BALANCE	OPENING BALANCE
<i>I</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
- Accumulated undistributed profit after tax to the end of the previous period	420a		20.674.462.525	15.758.523.212
- Undistributed profit after tax of this period	420b		12.098.167.204	11.644.339.313
11. Non-controlling interests	429			
Total resources (440=300+400)	440		229.947.365.771	225.513.265.693

Preparer



Tran Thi Da Thao

Chief Accountant



Pham Thi Thu Trang

Approved, 20 July 2026

Legal representative



Nguyen Trong Thuy

INCOME STATEMENT
Accounting period from 01/01/2026 to 30/06/2026

Unit: VND

ITEMS	CODE	NOTES (VI)	Quarter 2		Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenue from sale of goods and rendering of services	01	1	134.013.486.093	81.167.973.616	232.593.338.381	174.716.938.730
2. Revenue deductions	02	2	0	0	0	0
3. Net revenue from sale of goods and rendering of services (10=01-02)	10		134.013.486.093	81.167.973.616	232.593.338.381	174.716.938.730
4. Cost of sales	11	3	113.448.569.834	71.042.554.486	197.825.308.485	149.419.570.373
5. Gross profit from sale of goods and rendering of services (20=10-11)	20		20.564.916.259	10.125.419.130	34.768.029.896	25.297.368.357
6. Gains/losses from disposal and transfer of investment properties	21		0	0	0	0
7. Financial income	22	4	3.468.571	5.829.427	7.078.746	8.805.485
8. Financial expenses	23	5	1.878.542.917	1.730.875.424	2.956.995.297	3.193.103.469
In which: Interest expense	24		969.792.316	949.992.257	1.924.982.027	1.950.918.119
9. Selling expenses	25	8	2.192.777.982	1.064.778.037	3.784.528.455	2.105.137.275
10. General and administrative expenses	26	8	7.107.394.225	5.628.809.931	13.190.161.210	11.212.323.501
11. Net operating profit (30=20+21+22-(23+25+26))	30		9.389.669.706	1.706.785.165	14.843.423.680	8.795.609.597
12. Other income	31	6	360.841.260	20.965.000	392.979.060	122.926.353
13. Other expenses	32	7	114.566	139.695.150	34.997.788	186.742.950
14. Other profit (40=31-32)	40		360.726.694	-118.730.150	357.981.272	-63.816.597
15. Total accounting profit before tax (50=30+40)	50		9.750.396.400	1.588.055.015	15.201.404.952	8.731.793.000
16. Current corporate income tax expense	51	10	1.965.326.001	399.603.302	3.103.237.748	1.849.329.633
17. Deferred corporate income tax expense	52	11				
18. Net profit after corporate income tax (60=50-51-52)	60		7.785.070.399	1.188.451.713	12.098.167.204	6.882.463.367
19. Basic earnings per share (*)	70					
20. Diluted earnings per share (*)	71					

Preparer

Chief Accountant

Approved, 20 July 2026

Legal representative

Tran Thi Da Thao

Pham Thi Thu Trang



Nguyen Trong Thuy

Tran Thi Da Thao

Pham Thi Thu Trang

CASH FLOW STATEMENT

(Under the indirect method)

Accounting period from 01/01/2026 to 30/06/2026

ITEMS	CODE	NOTES	ACCUMULATED FROM THE BEGINNING OF THE YEAR TO THE END OF THIS QUARTER	
			CURRENT YEAR	PREVIOUS YEAR
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		15.201.404.952	8.731.793.000
2. Adjustments for				
- Depreciation of fixed assets	02		10.694.065.273	12.899.231.780
- Provisions	03		744.933.524	367.300.559
- Foreign exchange gains/losses arising from the revaluation of monetary items denominated in foreign currencies	04			
- Gains, losses from investing and financial activities	05		-7.078.746	-8.805.485
- Interest expense	06		1.924.982.027	1.950.918.119
- Other adjustments	07			
3. Operating profit before changes in working capital	08		28.558.307.030	23.940.437.973
- Increase/decrease in receivables	09		-10.252.709.117	-2.730.604.094
- Increase/decrease in inventories	10		-499.199.926	2.821.996.388
- Increase/decrease in payables (excluding interest payables and corporate income tax payables)	11		8.783.990.375	-6.563.888.655
- Increase, decrease in prepaid expenses	12		4.741.819.852	-4.758.228.700
- Increase/decrease in trading securities	13			
- Interest paid	14		-1.934.995.390	-1.965.879.571
- Corporate income tax paid	15		-525.896.787	-1.817.726.331
- Other receipts from operating activities	16			
- Other payments for operating activities	17		-1.024.000.000	-148.660.000
Net cash flows from operating activities	20		27.847.316.037	8.777.447.010
II. Net cash flows from investing activities				
1. Cash paid to purchase and construct fixed assets and other long-term assets	21		-5.678.089.980	-5.824.630.993
2. Proceeds from disposal of fixed assets and other long-term assets	22		0	0
3. Cash paid for lending or purchase of debt instruments of other entities	23			
4. Cash received from recovery of loans or resale of debt instruments of other entities	24			
5. Cash paid for equity investments in other entities	25			
6. Cash received from disposal of capital investments in other entities	26			
7. Interest, dividends and profits received	27		7.078.746	8.805.485
Net cash flows from investing activities	30		-5.671.011.234	-5.815.825.508
III. Net cash flows from financing activities				
1. Cash received from issuing shares and owners' capital contributions	31		0	0
2. Cash paid to owners for capital withdrawals or share repurchases	32			
3. Proceeds from short-term and long-term borrowings	33		25.506.372.039	27.451.059.297
4. Cash paid for principal of loans	34		-45.573.902.425	-28.520.764.571
5. Cash paid for principal of finance lease liabilities	35		0	0
6. Dividends and profits paid to owners	36		-2.168.963.840	-1.355.602.400
Net cash flows from financing activities	40		-22.236.494.226	-2.425.307.674
Net cash flows during the period (50=20+30+40)	50		-60.189.423	536.313.828
Cash and cash equivalents at the beginning of the period	60		7.095.060.985	3.752.030.573
Effect of foreign exchange rate fluctuations	61			
Cash and cash equivalents at the end of the period (70=50+60+61)	70	34	7.034.871.562	4.288.344.401

Preparer

Tran Thi Da Thao

Chief Accountant

Pham Thi Thu Trang

Approved, 20 July 2026

Legal representative



Nguyen Trong Thuy

PETROLIMEX HAIPHONG TRANSPORTATION AND SERVICES JOINT STOCK
No. 16 Ngo Quyen - Ngo Quyen Ward - Hai Phong City

Form B09-DN

(Issued with Circular No. 99/2025/TT-BTC dated 27/10/2025 by the Minister of Finance)

NOTES TO THE FINANCIAL STATEMENTS
6 months of 2026

I. CORPORATE OVERVIEW

- 1 - Form of ownership: Joint Stock Company.
- 2 - Business sectors: Waterway transportation, petroleum trading, real estate business, repair and shipbuilding of transport vehicles, mechanical production, import-export, trading of materials,
- 3 - Principal business activities: Waterway transportation, petroleum trading, real estate business, repair and shipbuilding of waterway vehicles, mechanical production.
- 4 - Normal operating cycle.
- 5 - Characteristics of the enterprise's operations during the fiscal year affecting the financial
- 6 - Corporate structure
- List of subsidiaries

There is 01 subsidiary: PTS HAI PHONG SHIPYARD COMPANY LIMITED

Address: No. 16 Ngo Quyen, Ngo Quyen Ward, Hai Phong City.

Parent Company's ownership interest: 100%.

Parent Company's voting rights: 100%.

- List of associates and joint ventures
- List of units
- 7 - Number of employees at the end of the period:

Average number of employees during the period:

II. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

- 1 - Fiscal year: Beginning 01/01/2026 - Ending 31/12/2026
- 2 - Currency used in accounting: Vietnam Dong

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1 - Accounting regime applied: In accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

2 - Statement of compliance with accounting standards and system: Applying Vietnamese Accounting Standards issued by the Ministry of Finance

3 - Accounting form applied: Computerized accounting (under the General Journal form)

IV. APPLICABLE ACCOUNTING POLICIES

- 1 - Principles for translation of financial statements prepared in foreign currencies into Vietnam
- 2 - Types of exchange rates applied during the accounting period
- 3 - Principles for determining the effective interest rate used for discounting cash flows
- 4 - Principles for recognition of cash equivalents: Actual exchange rate
- 5 - Accounting principles for financial investments
 - Investments in subsidiaries are prepared on a consolidated basis; investments in associates are presented using the equity method
 - Investments in short-term securities: At actual purchase price plus brokerage fees
 - Other short-term and long-term investments.
 - Method of making provision for devaluation of short-term and long-term investments: Based on the price as at 31/12 minus the average purchase price during the period, using the difference to

6 - Accounting principles for receivables: Detailed monitoring by each counterparty, original maturity, and remaining maturity remaining at the time of reporting

7 - Principles for recognition of inventories:

- Principles for recognition of inventories: At cost.
- Method of calculating inventory value: Weighted average method at the time of transaction.
- Inventory accounting method: Perpetual inventory system.
- Method of making provision for inventories: No plan available.

8 - Principles for recognition and depreciation of fixed assets:

- Principles for recognition of fixed assets (tangible, intangible, finance lease): At cost.
- Methods of depreciation of fixed assets (tangible, intangible, finance lease): Straight-line method.

9 - Accounting principles for biological assets: None

10 - Accounting principles for business cooperation contracts

11 - Accounting principles for prepaid expenses

Recognised based on actual incurred expenses paid and awaiting allocation

Allocation method: Allocated on a straight-line basis

12 - Accounting principles for trade payables

13 - Accounting principles for dividends and profits payable:

14 - Principles for recognition of accrued expenses: Accruing expenses payable during the period

15 - Principles for recognition of deferred revenue

16 - Accounting principles for provisions

17 - Accounting principles for deferred corporate income tax

18 - Principles for recognition of loans and finance lease liabilities

Recognised at actual value at each point in time, with detailed monitoring by each counterparty,

19 - Principles for recognition and capitalisation of borrowing costs

Borrowing costs directly attributable to the investment in assets under construction are capitalised into the value of those assets

20 - Principles for recognition of convertible bonds

21 - Principles for recognition of owner's equity

- Principles for recognition of owner's equity, share premium, and other owner's equity:

upon increase of charter capital, when shares are issued at a price higher than par value, and

- Principles for recognition of asset revaluation differences:
- Principles for recognition of foreign exchange differences:
- Principles for recognition of undistributed profit:

22 - Principles and methods for recognition of revenue and other income

- Sales revenue: Complying with 4 conditions for recognition of revenue from rendering of services as prescribed in Standard No. 14

- Revenue from rendering of services: Complies with 4 conditions for recognition of revenue from rendering of services as prescribed in the standards item No. 14

- Financial income: Complying with 2 conditions for recognition of revenue from rendering of services as prescribed in Standard No. 14.

- Construction contract revenue:

23 - Accounting principles for revenue deductions

24 - Accounting principles for cost of goods sold: Ensuring the matching principle with revenue

25 - Accounting principles for financial expenses: Based on actual incurrence

26 - Accounting principles for selling expenses and general and administrative expenses: Based on

27 - Accounting principles for the sale and disposal of fixed assets and investment properties

28 - Principles and methods for recognition of current corporate income tax expenses and costs deferred corporate income tax: Current income tax expense is determined on the basis of taxable income and corporate income tax rates in the current year.

29 - Other accounting principles and methods.

First 6 months of 2026

V ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE
STATEMENT OF FINANCIAL POSITION

Unit: VND

NO.	ITEM	ENDING BALANCE	OPENING BALANCE
1	2	3	4
1	Cash and cash equivalents		
-	Cash on hand	2.310.404.935	1.972.798.017
-	Cash in banks	4.724.466.627	5.122.262.968
	<i>Cash at Vietnam Joint Stock Commercial Bank for Industry and Trade - Ngo Quyen Branch</i>	2.012.815.064	1.145.462.886
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch - Petrol Station No. 1</i>	128.440.419	69.721.092
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch - Petrol Station No. 2</i>	77.184.255	2.792.181
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch - Petrol Station No. 3</i>	170.745.821	2.394
	<i>Cash at Prosperity and Development Joint Stock Commercial Bank - Hai Phong Branch</i>	561.866.241	184.364.482
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch</i>	1.773.414.827	3.719.919.933
-	Cash in transit		
-	Cash equivalents		
	Total	7.034.871.562	7.095.060.985
2	Financial investments (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
3	Trade receivables (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
4	Other receivables (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
5	Assets awaiting resolution	ENDING BALANCE	OPENING BALANCE
6	Bad debts (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
7	Inventories (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
8	Long-term assets in progress (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
9	Increase/decrease in tangible fixed assets (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
10	Increases and decreases in intangible fixed assets	ENDING BALANCE	OPENING BALANCE
11	Increases and decreases in finance lease fixed assets	ENDING BALANCE	OPENING BALANCE
12	Biological assets	ENDING BALANCE	OPENING BALANCE
13	Increases and decreases in investment properties	ENDING BALANCE	OPENING BALANCE
14	Prepaid expenses	ENDING BALANCE	OPENING BALANCE
a	Short-term	347.737.895	338.743.513
-	Prepaid expenses for operating leases of fixed assets		
-	Tools and supplies issued for use		
-	Borrowing costs		
-	Other items	347.737.895	338.743.513
b	Long-term	27.613.589.755	32.364.403.989
-	Pre-operating expenses		
-	Insurance expenses		
-	Major repair expenses for fixed assets	27.067.275.635	31.725.553.683
-	Other items	546.314.120	638.850.306
	Total	27.961.327.650	32.703.147.502
15	Other assets	ENDING BALANCE	OPENING BALANCE
a	Short-term		
b	Long-term		
	Total	0	0
16	Borrowings and finance lease liabilities (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
17	Trade payables	ENDING BALANCE	OPENING BALANCE
a	Short-term trade payables	12.137.516.699	7.976.444.104
-	Other payables	12.137.516.699	7.976.444.104
b	Long-term trade payables	0	0
-	Other payables		0
c	Overdue debts not yet paid		
d	Trade payables to related parties:	18.099.733.385	12.982.444.745
-	<i>Hai Phong Petrolimex Gas Company Limited</i>		
-	<i>Petrolimex Petrochemical Corporation - JSC</i>		0
-	<i>Duc Giang Petroleum General Depot</i>	256.132.357	434.035.162

-	Petrolimex Quang Ninh One Member Limited Liability Company - B12 Oil Port	94.847.760	20.191.680
-	Petrolimex Joint Stock Tanker Company		
-	Petrolimex Hai Phong One Member Limited Liability Company	14.209.876.727	8.390.915.158
-	Vipco Halong CO.,LTD	1.803.778.140	2.247.652.482
-	Vitaco Danang Company Limited	1.196.381.791	1.229.851.280
-	VITACO DANANG COMPANY LIMITED - Nha Trang Branch	492.329.188	0
-	Vitaco Saigon Company Limited	46.387.422	156.319.379
-	PTS Hai Phong Shipyard Company Limited		503.479.604
-	Petrolimex Ninh Binh One Member Limited Liability Company		
-	PJICO HP Insurance Company		
-	Petrolimex Gia Lai One Member Limited Liability Company		
-	Petrolimex Can Tho One Member Limited Liability Company		
-	Petrolimex Nghe An One Member Limited Liability Company		
-	Petrolimex Khanh Hoa One Member Limited Liability Company		
-	Vietnam National Petroleum Group		
-	Petrolimex Vung Tau Branch - Petrolimex Sai Gon One Member Limited Liability Company		
-	Petrolimex Equipment Joint Stock Company		0
18	Dividends and profits payable	ENDING BALANCE	OPENING BALANCE
	Dividends and profits payable		
19	Taxes and other payables to the State (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
20	Accrued expenses	ENDING BALANCE	OPENING BALANCE
a	Short-term	41.479.567	52.568.567
-	Accrued salary expenses for leave period		
-	Accrued expenses for estimated cost of goods sold; real estate inventory sold		
-	Other accrued expenses	41.479.567	52.568.567
b	Long-term	0	0
-	Interest expenses		
-	Other items		
	Total	41.479.567	52.568.567
21	Other payables	ENDING BALANCE	OPENING BALANCE
a	Short-term		
-	Surplus assets awaiting resolution		
-	Trade union fee	2.268.178.376	1.725.969.786
-	Social insurance	145.188.878	0
-	Health insurance	264.797.550	140.652.630
-	Unemployment insurance	147.212.871	96.942.891
-	Payables for equitisation		
-	Short-term deposits and collateral received		0
-	Other payables and obligations	2.719.688.263	545.766.714
	Total	5.545.065.938	2.509.332.021
b	Long-term		
-	Long-term deposits and collateral received		
-	Other payables and obligations		
	Total	0	0
c	Overdue debts not yet paid		
	Total	0	0
22	Deferred revenue	ENDING BALANCE	OPENING BALANCE
23	Bonds issued	ENDING BALANCE	OPENING BALANCE
24	Preferred shares classified as liabilities	ENDING BALANCE	OPENING BALANCE
25	Provisions for payables		
a	Short-term		
-	Provisions for product and goods warranties		
-	Provisions for construction warranties		
-	Other provisions		
	Total		
a	Long-term		
26	Deferred tax assets and deferred tax liabilities	ENDING BALANCE	OPENING BALANCE
a	Deferred tax assets		
-	Deferred tax assets related to deductible temporary differences deductible		
-	Deferred tax assets related to unused tax losses		

-	Deferred tax assets related to unused tax credits		
-	Reversal of deferred tax assets recognised in prior years		
		ENDING BALANCE	OPENING BALANCE
b	Deferred tax liabilities		
-	Deferred tax liabilities arising from taxable temporary differences		
-	Reversal of deferred tax liabilities recognised in prior years		
-	Deferred tax liabilities		
27	Owners' equity		
a	Statement of changes in owners' equity (Detailed appendix attached)		
b	Details of owners' invested capital		
-	State-contributed capital	28.396.800.000	28.396.800.000
-	Capital contributed by other parties	27.283.200.000	27.283.200.000
	Total	55.680.000.000	55.680.000.000
	*Value of bonds converted into shares during the year		
	*Number of treasury shares		
c	Capital transactions with owners and distribution of dividends and profits	6M/2026	6M/2025
-	Owner's invested capital		
+	Contributed capital at the beginning of the year	55.680.000.000	55.680.000.000
+	Contributed capital increased during the quarter		
+	Contributed capital decreased during the quarter		
+	Contributed capital at the end of the quarter	55.680.000.000	55.680.000.000
-	Dividends and profits distributed		
	Dividends and advances		
d	Dividends		
-	Dividends declared after the end of the annual accounting period		
+	Dividends declared on ordinary shres		
+	Dividends declared on preference shares		
-	Unrecognised accumulated dividends on preference shares		
dd	Shares	ENDING BALANCE	OPENING BALANCE
-	Number of shares registered for issuance	5.568.000	5.568.000
-	Number of shares sold to the public	5.568.000	5.568.000
+	Ordinary shares	5.568.000	5.568.000
+	Preference shares		
-	Number of treasury shares repurchased		
+	Ordinary shares		
+	Preference shares		
-	Number of outstanding shares	5.568.000	5.568.000
+	Ordinary shares	5.568.000	5.568.000
+	Preference shares		
*	Par value of shares in circulation: VND/share	10.000	10.000
28	Asset revaluation differences		
29	Foreign exchange differences		
30	Off-balance sheet items	ENDING BALANCE	OPENING BALANCE
-	Materials and goods held in custody, processed, or entrusted	0	0
-	Goods received for sale on behalf, on consignment, or as collateral and mortgages	0	0
-	Bad debts written off	560.596.110	560.596.110

VI ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1	Total revenue from sale of goods and rendering of services	6M/2026	6M/2025
-	Revenue from sale of goods	81.326.867.109	61.673.422.160
-	Revenue from rendering of services (excluding construction services)	151.266.471.272	113.043.516.570
-	Revenue from construction services		
+	Revenue from construction services arising during the period		
+	Total accumulated revenue from construction services recognised up to the end of the accounting period		
-	Revenue from subsidies and price supplements		
-	Other revenue		
	Total	232.593.338.381	174.716.938.730

2	Revenue deductions	6M/2026	6M/2025
	In which		
	- Trade discounts		
	- Sales rebates		
	- Sales returns		
	Total	0	0
3	Cost of sales	6M/2026	6M/2025
	- Cost of goods sold	78.645.404.323	59.114.432.107
	- Cost of services rendered (including construction services)	119.179.904.162	90.305.138.266
	- Value of inventories lost during the period		
	- Value of each type of inventory shortage exceeding the norm during the period		
	- Production costs in excess of normal capacity charged directly to cost of sales		
	- Provision for devaluation of inventories and provision for diminution in value of biological assets		
	- Reductions in cost of sales		
	Total	197.825.308.485	149.419.570.373
4	Gain/loss from disposal and liquidation of investment properties	6M/2026	6M/2025
	- Revenue from disposal and liquidation of investment properties		
	- Carrying amount of investment properties		
	- Expenses for disposal and liquidation of investment properties		
	Total	0	0
5	Financial income	6M/2026	6M/2025
	- Interest income from deposits and loans	7.078.746	8.805.485
	- Gain from disposal and liquidation of financial investments		
	- Dividends and profits shared in cash or non-monetary assets	0	0
	- Foreign exchange gains		
	- Interest from credit sales and instalment sales		
	- Settlement discounts received		
	- Other financial income		
	Total	7.078.746	8.805.485
6	Financial expenses	6M/2026	6M/2025
	- Loan interest expenses	1.924.982.027	1.950.918.119
	- Loss from disposal and liquidation of financial investments		
	- Foreign exchange loss		
	- Interest from credit purchases and instalment purchases		
	- Settlement discounts payable		
	- Provision for devaluation of trading securities and provision for impairment of investments in other entities	744.933.524	367.300.559
	- Costs of unsuccessful issuance of bonds and shares	0	0
	- Other financial expenses	287.079.746	874.884.791
	- Items recorded as a decrease in financial expenses		
	Total	2.956.995.297	3.193.103.469
7	Other income	6M/2026	6M/2025
	- Disposal and sale of fixed assets	0	0
	- Gain from revaluation of assets upon capital contribution		
	- Penalties received	360.841.260	
	- Tax reductions		
	- Grants, sponsorships, and gifts recognised as other income		
	- Other items	32.137.800	122.926.353
	Total	392.979.060	122.926.353
8	Other expenses	6M/2026	6M/2025
	- Carrying amount of fixed assets and expenses for disposal and sale of fixed assets		
	- Loss from revaluation of assets upon capital contribution		
	- Penalties incurred	2.859.988	139.695.150
	- Other expenses	32.137.800	47.047.800
	Total	34.997.788	186.742.950
9	Selling and general administrative expenses	6M/2026	6M/2025
a	General administrative expenses incurred during the period	13.190.161.210	11.212.323.501
	In which:		
	- Salaries	6.736.950.000	6.353.639.000
	- Depreciation of fixed assets	394.835.214	436.281.990
	- External services	1.581.900.058	1.636.446.359

	- Transaction costs	426.911.643	431.779.826
	- Other expenses	4.049.564.295	2.354.176.326
b	Selling expenses incurred during the period	3.784.528.455	2.105.137.275
	In which:		
	- Salaries	2.289.380.338	1.048.807.624
	- Depreciation of fixed assets	203.055.713	189.996.368
	- Other expenses	1.292.092.404	866.333.283
10	Production and business costs by element	6M/2026	6M/2025
	- Raw materials and consumables	53.211.761.607	39.477.243.906
	- Labour costs	45.603.919.619	31.066.954.526
	- Depreciation of fixed assets	10.694.065.273	12.899.231.780
	- External service expenses	5.893.974.051	3.411.338.890
	- Other expenses in cash	21.150.166.924	16.767.829.940
	Total	136.553.887.474	103.622.599.042
11	Current corporate income tax expense	6M/2026	6M/2025
	- Accounting profit before tax	15.201.404.952	8.731.793.000
	- Tax calculated at the current corporate income tax rate		
	Adjustment of corporate income tax expenses from previous years into current corporate income tax expenses of this year		
	- Non-taxable income		
	- Non-deductible expenses	314.783.788	514.855.163
	- Under/over-provision from previous years		
	- Taxable income	15.516.188.740	9.246.648.163
	- Tax rate	20%	20%
	- Total current corporate income tax expense	3.103.237.748	1.849.329.633
12	Deferred corporate income tax expense	6M/2026	6M/2025
	- Deferred corporate income tax expense arising from taxable temporary differences		
	- Deferred corporate income tax expense arising from the reversal of deferred income tax assets		
	- Deferred corporate income tax income arising from deductible temporary differences		
	- Deferred corporate income tax income arising from unused tax losses and tax credits		
	- Deferred corporate income tax income arising from the reversal of deferred income tax payable		
	- Total deferred corporate income tax	0	0
	- Other payables		

VII ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT

Principal repayments under normal loan agreements

VIII OTHER INFORMATION

		6M/2026	6M/2025
1	Contingent liabilities, commitments and other financial information		
2	Events arising after the end of the annual accounting period		
3	Information on related parties:		
4	Presentation of assets, revenue and business results by segment (by business sector or geographical area) in accordance with Accounting Standard No. 28 Segment reporting		
5	Comparative information (changes in information in the financial statements of the previous accounting period)		
6	Information on going concern		
7	Other information		

Preparer

Tran Thi Da Thao

Chief Accountant

Pham Thi Thu Trang

Approved, 20 July 2026

Legal representative



Nguyễn Trọng Thụy

Quarter 2 of 2026

V ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE
STATEMENT OF FINANCIAL POSITION

Unit: VND

NO.	ITEM	ENDING BALANCE	OPENING BALANCE
1	2	3	4
1	Cash and cash equivalents		
-	Cash on hand	2.310.404.935	1.972.798.017
-	Cash in banks	4.724.466.627	5.122.262.968
	<i>Cash at Vietnam Joint Stock Commercial Bank for Industry and Trade - Ngo Quyen Branch</i>	2.012.815.064	1.145.462.886
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch - Petrol Station No. 1</i>	128.440.419	69.721.092
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch - Petrol Station No. 2</i>	77.184.255	2.792.181
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch - Petrol Station No. 3</i>	170.745.821	2.394
	<i>Cash at Prosperity and Development Joint Stock Commercial Bank - Hai Phong Branch</i>	561.866.241	184.364.482
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch</i>	1.773.414.827	3.719.919.933
-	Cash in transit	0	
-	Cash equivalents		
	Total	7.034.871.562	7.095.060.985
2	Financial investments (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
3	Trade receivables (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
4	Other receivables (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
5	Assets awaiting resolution	ENDING BALANCE	OPENING BALANCE
6	Bad debts (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
7	Inventories (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
8	Long-term assets in progress (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
9	Increase/decrease in tangible fixed assets (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
10	Increases and decreases in intangible fixed assets	ENDING BALANCE	OPENING BALANCE
11	Increases and decreases in finance lease fixed assets	ENDING BALANCE	OPENING BALANCE
12	Biological assets	ENDING BALANCE	OPENING BALANCE
13	Increases and decreases in investment properties	ENDING BALANCE	OPENING BALANCE
14	Prepaid expenses	ENDING BALANCE	OPENING BALANCE
a	Short-term	347.737.895	338.743.513
-	Prepaid expenses for operating leases of fixed assets		
-	Tools and supplies issued for use		
-	Borrowing costs		
-	Other items	347.737.895	338.743.513
b	Long-term	27.613.589.755	32.364.403.989
-	Pre-operating expenses		
-	Insurance expenses		
-	Major repair expenses for fixed assets	27.067.275.635	31.725.553.683
-	Other items	546.314.120	638.850.306
	Total	27.961.327.650	32.703.147.502
15	Other assets	ENDING BALANCE	OPENING BALANCE
a	Short-term		
b	Long-term		
	Total	0	0
16	Borrowings and finance lease liabilities (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
17	Trade payables	ENDING BALANCE	OPENING BALANCE
a	Short-term trade payables	12.137.516.699	7.976.444.104
-	Other payables	12.137.516.699	7.976.444.104
b	Long-term trade payables	0	0
-	Other payables		0
c	Overdue debts not yet paid		
d	Trade payables to related parties:	18.099.733.385	12.982.444.745
-	<i>Hai Phong Petrolimex Gas Company Limited</i>		
-	<i>Petrolimex Petrochemical Corporation - JSC</i>		0
-	<i>Duc Giang Petroleum General Depot</i>	256.132.357	434.035.162

NO.	ITEM	ENDING BALANCE	OPENING BALANCE
1	2	3	4
-	<i>Petrolimex Quang Ninh One Member Limited Liability Company - B12 Oil Port</i>	94.847.760	20.191.680
-	<i>Petrolimex Joint Stock Tanker Company</i>		
-	<i>Petrolimex Hai Phong One Member Limited Liability Company</i>	14.209.876.727	8.390.915.158
-	<i>Vipco Halong CO.,LTD</i>	1.803.778.140	2.247.652.482
-	<i>Vitaco Danang Company Limited</i>	1.196.381.791	1.229.851.280
-	<i>VITACO DANANG COMPANY LIMITED - Nha Trang Branch</i>	492.329.188	0
-	<i>Vitaco Saigon Company Limited</i>	46.387.422	156.319.379
-	<i>PTS Hai Phong Shipyard Company Limited</i>		503.479.604
-	<i>Petrolimex Ninh Binh One Member Limited Liability Company</i>		
-	<i>PJICO HP Insurance Company</i>		
-	<i>Petrolimex Gia Lai One Member Limited Liability Company</i>		
-	<i>Petrolimex Can Tho One Member Limited Liability Company</i>		
-	<i>Petrolimex Nghe An One Member Limited Liability Company</i>		
-	<i>Petrolimex Khanh Hoa One Member Limited Liability Company</i>		
-	<i>Vietnam National Petroleum Group</i>		
-	<i>Petrolimex Vung Tau Branch - Petrolimex Sai Gon One Member Limited Liability Company</i>		
-	<i>Petrolimex Equipment Joint Stock Company</i>		0
18	Dividends and profits payable	ENDING BALANCE	OPENING BALANCE
	Dividends and profits payable		
19	Taxes and other payables to the State (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
20	Accrued expenses	ENDING BALANCE	OPENING BALANCE
a	Short-term	41.479.567	52.568.567
-	Accrued salary expenses for leave period		
-	Accrued expenses for estimated cost of goods sold; real estate inventory sold		
-	Other accrued expenses	41.479.567	52.568.567
b	Long-term	0	0
-	Interest expenses		
-	Other items		
	Total	41.479.567	52.568.567
21	Other payables	ENDING BALANCE	OPENING BALANCE
a	Short-term		
-	Surplus assets awaiting resolution		
-	Trade union fee	2.268.178.376	1.725.969.786
-	Social insurance	145.188.878	0
-	Health insurance	264.797.550	140.652.630
-	Unemployment insurance	147.212.871	96.942.891
-	Payables for equitisation	0	
-	Short-term deposits and collateral received	0	0
-	Other payables and obligations	2.719.688.263	545.766.714
	Total	5.545.065.938	2.509.332.021
b	Long-term		
-	Long-term deposits and collateral received		
-	Other payables and obligations		
	Total	0	0
c	Overdue debts not yet paid		
	Total	0	0
22	Deferred revenue	ENDING BALANCE	OPENING BALANCE
23	Bonds issued	ENDING BALANCE	OPENING BALANCE
24	Preferred shares classified as liabilities	ENDING BALANCE	OPENING BALANCE
25	Provisions for payables		
a	Short-term		
-	Provisions for product and goods warranties		
-	Provisions for construction warranties		
-	Other provisions		
	Total		
b	Long-term		
26	Deferred tax assets and deferred tax liabilities	ENDING BALANCE	OPENING BALANCE
a	Deferred tax assets		

NO.	ITEM	ENDING BALANCE	OPENING BALANCE
1	2	3	4
	- Deferred tax assets related to deductible temporary differences		
	- Deferred tax assets related to unused tax losses		
	- Deferred tax assets related to unused tax credits		
	- Reversal of deferred tax assets recognised in prior years		
		ENDING BALANCE	OPENING BALANCE
b	Deferred tax liabilities		
	- Deferred tax liabilities arising from taxable temporary differences		
	- Reversal of deferred tax liabilities recognised in prior years		
	- Deferred tax liabilities		
27	Owners' equity		
a	Statement of changes in owners' equity (Detailed appendix attached)		
b	Details of owners' invested capital		
	- State-contributed capital	28.396.800.000	28.396.800.000
	- Capital contributed by other parties	27.283.200.000	27.283.200.000
	Total	55.680.000.000	55.680.000.000
	*Value of bonds converted into shares during the year		
	*Number of treasury shares		
c	Capital transactions with owners and distribution of dividends and profits	QUARTER 2/2026	QUARTER 2/2025
	- Owner's invested capital		
+	Contributed capital at the beginning of the year	55.680.000.000	55.680.000.000
+	Contributed capital increased during the quarter		
+	Contributed capital decreased during the quarter		
+	Contributed capital at the end of the quarter	55.680.000.000	55.680.000.000
	- Dividends and profits distributed		
	- Dividends and advances		
d	Dividends		
	- Dividends declared after the end of the annual accounting period		
+	Dividends declared on ordinary shares		
+	Dividends declared on preference shares		
	- Unrecognised accumulated dividends on preference shares		
dd	Shares	ENDING BALANCE	OPENING BALANCE
	- Number of shares registered for issuance	5.568.000	5.568.000
	- Number of shares sold to the public	5.568.000	5.568.000
+	Ordinary shares	5.568.000	5.568.000
+	Preference shares		
	- Number of treasury shares repurchased		
+	Ordinary shares		
+	Preference shares		
	- Number of outstanding shares	5.568.000	5.568.000
+	Ordinary shares	5.568.000	5.568.000
+	Preference shares		
*	Par value of shares in circulation: VND/share	10.000	10.000
28	Asset revaluation differences		
29	Foreign exchange differences		
30	Off-balance sheet items	ENDING BALANCE	OPENING BALANCE
	- Materials and goods held in custody, processed, or entrusted	0	0
	- Goods received for sale on behalf, on consignment, or as collateral and mortgages	0	0
	- Bad debts written off	560.596.110	560.596.110

VI ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1	Total revenue from sale of goods and rendering of services	QUARTER 2/2026	QUARTER 2/2025
-	Revenue from sale of goods	43.958.593.170	30.254.310.811
-	Revenue from rendering of services (excluding construction services)	90.054.892.923	50.913.662.805
-	Revenue from construction services		
+	Revenue from construction services arising during the period		

NO.	ITEM	ENDING BALANCE	OPENING BALANCE
1	2	3	4
	+ Total accumulated revenue from construction services recognised up to the end of the accounting period		
	- Revenue from subsidies and price supplements		
	- Other revenue		
	Total	134.013.486.093	81.167.973.616
2	Revenue deductions	QUARTER 2/2026	QUARTER 2/2025
	In which		
	- Trade discounts		
	- Sales rebates		
	- Sales returns		
	Total	0	0
3	Cost of sales	QUARTER 2/2026	QUARTER 2/2025
	- Cost of goods sold	42.586.626.065	28.946.903.297
	- Cost of services rendered (including construction services)	70.861.943.769	42.095.651.189
	- Value of inventories lost during the period		
	- Value of each type of inventory shortage exceeding the norm during the period		
	- Production costs in excess of normal capacity charged directly to cost of sales		
	- Provision for devaluation of inventories and provision for diminution in value of biological assets		
	- Reductions in cost of sales		
	Total	113.448.569.834	71.042.554.486
4	Gain/loss from disposal and liquidation of investment properties	QUARTER 2/2026	QUARTER 2/2025
	- Revenue from disposal and liquidation of investment properties		
	- Carrying amount of investment properties		
	- Expenses for disposal and liquidation of investment properties		
	Total	0	0
5	Financial income	QUARTER 2/2026	QUARTER 2/2025
	- Interest income from deposits and loans	3.468.571	5.829.427
	- Gain from disposal and liquidation of financial investments		
	- Dividends and profits shared in cash or non-monetary assets		
	- Foreign exchange gains		
	- Interest from credit sales and instalment sales		
	- Settlement discounts received		
	- Other financial income		
	Total	3.468.571	5.829.427
6	Financial expenses	QUARTER 2/2026	QUARTER 2/2025
	- Loan interest expenses	969.792.316	949.992.257
	- Loss from disposal and liquidation of financial investments		
	- Foreign exchange loss		
	- Interest from credit purchases and instalment purchases		
	- Settlement discounts payable		
	- Provision for devaluation of trading securities and provision for loss of investments in other entities	744.933.524	367.300.559
	- Costs of unsuccessful issuance of bonds and shares		
	- Other financial expenses	163.817.077	413.582.608
	- Items recorded as a decrease in financial expenses		
	Total	1.878.542.917	1.730.875.424
7	Other income	QUARTER 2/2026	QUARTER 2/2025
	- Disposal and sale of fixed assets		
	- Gain from revaluation of assets upon capital contribution		
	- Penalties received	360.841.260	0
	- Tax reductions		
	- Grants, sponsorships, and gifts recognised as other income		
	- Other items	0	20.965.000
	Total	360.841.260	20.965.000
8	Other expenses	QUARTER 2/2026	QUARTER 2/2025
	- Carrying amount of fixed assets and expenses for disposal and sale of fixed assets		
	- Loss from revaluation of assets upon capital contribution		
	- Penalties incurred	2.859.988	139.695.150
	- Other expenses	-2.745.422	0

NO.	ITEM	ENDING BALANCE	OPENING BALANCE
1	2	3	4
	Total	114.566	139.695.150
9	Selling and general administrative expenses	QUARTER 2/2026	QUARTER 2/2025
a	General administrative expenses incurred during the period	7.107.394.225	5.628.809.931
	In which:		
	- Salaries	3.652.506.000	3.142.693.000
	- Depreciation of fixed assets	197.417.607	218.140.995
	- External services	918.886.068	977.050.000
	- Transaction costs	208.611.055	272.411.648
	- Other expenses	2.129.973.495	1.018.514.288
b	Selling expenses incurred during the period	2.192.777.982	1.064.778.037
	In which:		
	- Salaries	1.358.261.381	504.480.252
	- Depreciation of fixed assets	101.527.838	93.943.493
	- Other expenses	732.988.763	466.354.292
10	Production and business costs by element	QUARTER 2/2026	QUARTER 2/2025
	- Raw materials and consumables	33.552.523.326	18.941.782.286
	- Labour costs	27.061.116.002	14.565.139.569
	- Depreciation of fixed assets	4.307.018.503	6.448.561.199
	- External service expenses	4.204.984.726	1.944.448.391
	- Other expenses in cash	11.435.767.066	6.889.307.712
	Total	80.561.409.623	48.789.239.157
11	Current corporate income tax expense	QUARTER 2/2026	QUARTER 2/2025
	- Accounting profit before tax	9.750.396.400	1.588.055.015
	- Tax calculated at the current corporate income tax rate		
	Adjustment of corporate income tax expenses from previous years into current corporate income tax expenses of this year		
	- Non-taxable income		
	- Non-deductible expenses	76.233.603	409.961.495
	- Under/over-provision from previous years		
	- Taxable income	9.826.630.003	1.998.016.510
	- Tax rate	20%	20%
	- Total current corporate income tax expense	1.965.326.001	399.603.302
12	Deferred corporate income tax expense	QUARTER 2/2026	QUARTER 2/2025
	- Deferred corporate income tax expense arising from taxable temporary differences		
	- Deferred corporate income tax expense arising from the reversal of deferred income tax assets		
	- Deferred corporate income tax income arising from deductible temporary differences		
	- Deferred corporate income tax income arising from unused tax losses and tax credits		
	- Deferred corporate income tax income arising from the reversal of deferred income tax payable		
	- Total deferred corporate income tax	0	0
	- Other payables		

VII ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT

Principal repayments under normal loan agreements

VIII OTHER INFORMATION

	QUARTER 2/2026	QUARTER 2/2025
1	Contingent liabilities, commitments and other financial information	
2	Events arising after the end of the annual accounting period	
3	Information on related parties:	
4	Presentation of assets, revenue and business results by segment (by business sector or geographical area) in accordance with Accounting Standard No. 28 Segment reporting	
5	Comparative information (changes in information in the financial statements of the previous accounting period)	
6	Information on going concern	
7	Other information	

NO.	ITEM	ENDING BALANCE	OPENING BALANCE
1	2	3	4

Preparer



Tran Thi Da Thao

Chief Accountant



Pham Thi Thu Trang

Approved, 20 July 2026

Legal representative



Nguyen Trong Thuy

2. FINANCIAL INVESTMENTS

First 6 months of 2026

Unit: VND

ITEMS	ENDING BALANCE			OPENING BALANCE		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
C- Investments in other entities						
- Investments in subsidiaries	5.000.000.000		3.391.764.845	5.000.000.000		2.646.831.321
- Ownership interest: 100%						
- Voting rights: 100%						
- Investments in joint ventures and associates						

S.W ★ T.P.

THYHL ★ M.S.D.

3. ACCOUNTS RECEIVABLE FROM CUSTOMERS

First 6 months of 2026

Unit: VND

ITEMS	ENDING BALANCE		OPENING BALANCE	
	Book value	Provision	Book value	Provision
a/ Short-term accounts receivable from customers	4.486.220.954	1.093.796.310	3.305.919.093	1.093.796.310
- Customers accounting for 10% or more of the total receivables				
- Other customers	4.486.220.954	1.093.796.310	3.305.919.093	1.093.796.310
b/ Long-term trade receivables	70.000.000	0	70.000.000	0
- Customers accounting for 10% or more of the total receivables				
- Other customers	70.000.000		70.000.000	
c/ Trade receivables from related parties	20.752.624.813	0	8.946.589.443	0
- Vietnam National Petroleum Group	6.589.043.585		3.819.394.423	
- Petrolimex Petrochemical Corporation - JSC				
- Petrolimex Quang Ninh One Member Limited Liability Company - B12 Oil Port				
- Petrolimex Thanh Hoa One Member Limited Liability Company				
- Petrolimex Kinh Bac Branch - Petrolimex Bac Ninh One Member Limited Liability Company	212.401.613		116.371.238	
- Petrolimex Bac Ninh One Member Limited Liability Company	1.739.543.850		961.572.517	
- Petrolimex Phu Tho One Member Limited Liability Company	11.452.451.905		3.930.504.552	
- Viet Nam Petroleum Transport Joint Stock Company				
- Petrolimex Joint Stock Tanker Company				
- Petrolimex Ninh Binh One Member Limited Liability Company	372.328.896		118.746.713	
- Pts Hai Phong Shipyard Company Limited	386.854.964			
Total	25.308.845.767	1.093.796.310	12.322.508.536	1.093.796.310

4. OTHER RECEIVABLES

First 6 months of 2026

Unit: VND

ITEMS	ENDING BALANCE		OPENING BALANCE	
	Book value	Provision	Book value	Provision
a - Short-term	1.936.704.788	0	1.840.711.183	0
Dividends and profits receivable				
Receivables from employees	707.709.277		646.861.316	
Deposits and collateral				
Lending of non-monetary assets				
Payments on behalf				
Other receivables	1.228.995.511		1.193.849.867	
b - Long-term	17.500.000	0	17.500.000	0
Dividends and profits receivable				
Receivables from employees				
Deposits and collateral	17.500.000		17.500.000	
Lending of non-monetary assets				
Payments on behalf				
Other receivables				
c - Receivables from BCC contracts under joint control				
Total	1.954.204.788	0	1.858.211.183	0

6. BAD DEBTS

First 6 months of 2026

Unit: VND

NO.	DESCRIPTION	ENDING BALANCE			OPENING BALANCE		
		Cost	Recoverable amount	Debtor	Cost	Recoverable amount	Debtor
I	Total overdue debt	70.000.000	70.000.000		70.000.000	70.000.000	
1	Customers accounting for over 10% of total overdue debt						
2	Other customers	70.000.000	70.000.000		70.000.000	70.000.000	
II	Recoverability of overdue receivables	0	0		0	0	

7. INVENTORIES

First 6 months of 2026

Unit: VND

ITEMS	ENDING BALANCE		OPENING BALANCE	
	Cost	Provision	Cost	Provision
- Goods in transit				
- Raw materials	10.955.274.482		10.864.747.026	
- Tools and supplies				
- Work in progress	6.933.478.616		6.534.184.969	
- Finished goods				
- Merchandise	1.855.388.278		1.846.009.455	
- Goods sent to agents				
- Raw materials and supplies in tax-suspension warehouse				
Total	19.744.141.376	0	19.244.941.450	0

9. Detailed schedule of movements in Fixed Assets

First 6 months of 2026

Criteria	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Other assets	Total
HISTORICAL COST OF TANGIBLE FIXED ASSETS						
Opening balance	16.892.099.019	2.455.517.627	368.773.491.286	1.703.511.082	124.192.700	389.948.811.714
- Purchases during the year						
- Completed construction investment			24.117.918.788			24.117.918.788
- Other increases						
- Transfer to investment properties						
- Disposal and sale						
- Other decreases (adjustments)						
Closing balance	16.892.099.019	2.455.517.627	392.891.410.074	1.703.511.082	124.192.700	414.066.730.502
ACCUMULATED DEPRECIATION						
Opening balance	14.351.468.582	1.682.387.809	239.622.323.296	1.443.617.422	124.192.700	257.223.989.809
- Depreciation during the period	281.349.905	79.156.230	10.291.895.792	41.663.346	0	10.694.065.273
- Other increases						
- Transfer to investment properties						
- Disposal and sale			0			0
- Other decreases (adjustments)						
Closing balance	14.632.818.487	1.761.544.039	249.914.219.088	1.485.280.768	124.192.700	267.918.055.082
CARRYING AMOUNT OF TANGIBLE FIXED ASSETS						
- Opening balance	2.540.630.437	773.129.818	129.151.167.990	259.893.660	0	132.724.821.905
- As at the end of the period	2.259.280.532	693.973.588	142.977.190.986	218.230.314	0	146.148.675.420

- The remaining net book value of tangible fixed assets pledged or mortgaged as collateral for loans at the end of the period VND 87,470,378,937

- Cost of fixed assets at the end of the period which have been fully depreciated but are still in use: VND 143,652,967,704

- Historical cost of fixed assets at the end of the period awaiting disposal

- Commitments regarding the purchase and sale of high-value tangible fixed assets in the future:

- Other changes in tangible fixed assets:

16. BORROWINGS AND FINANCE LEASE LIABILITIES

First 6 months of 2026

Unit: VND

ITEM	ENDING BALANCE	DURING THE PERIOD		OPENING BALANCE
		Increase	Decrease	
a/ Short-term borrowings				
Short-term borrowings from Vietcombank - South Hai Phong Branch	15.075.541.549	22.750.231.681	38.765.047.425	31.090.357.293
b/ Current portion of long-term borrowings				
Current portion of long-term borrowings from Vietcombank - South Hai Phong Branch	10.470.620.000	5.500.675.000	6.808.855.000	11.778.800.000
c/ Long-term borrowings				
Long-term borrowings from Vietcombank - South Hai Phong Branch	15.729.296.098	2.756.140.358	5.500.675.000	18.473.830.740
d/ Borrowings from related parties				
Total	41.275.457.647	31.007.047.039	51.074.577.425	61.342.988.033

19. TAXES AND OTHER OBLIGATIONS TO THE STATE BUDGET

From: 01/01/2026 to 30/06/2026

Item	Payable at the beginning of the period	Receivable at the beginning of the period	Payable during the period	Paid during the period	Payable at the end of the period	Receivable at the end of the period
I. Taxes	715.586.346	1.994.294.379	13.167.390.160	9.045.861.798	3.780.515.719	937.695.390
1. VAT on domestic sales	271.572.028	1.041.331.753	8.394.479.544	6.602.350.076	1.960.065.133	937.695.390
2. VAT on imported goods						
3. Special consumption tax						
4. Import-export tax						
5. Corporate income tax		952.962.626	3.103.237.748	525.896.787	1.624.378.335	
6. Personal income tax	416.986.365		1.258.490.443	1.483.549.010	191.927.798	
7. Natural resources tax						
8. Property tax						
9. Land rental	27.027.953		411.182.425	434.065.925	4.144.453	
10. Other taxes						
II. Other payables	0	0	255.438.358	255.438.358	0	0
1. Surcharges						
2. Fees and charges			255.438.358	255.438.358		
3. Other payables						
Total	715.586.346	1.994.294.379	13.422.828.518	9.301.300.156	3.780.515.719	937.695.390

27. STATEMENT OF CHANGES IN OWNER'S EQUITY

First 6 months of 2026

Item	Owner's invested capital	Share premium	Investment and development fund	Undistributed post-tax profits	Total
Opening balance of previous year	55.680.000.000	6.024.502.460	18.697.189.166	19.542.523.212	99.944.214.838
- Increase during previous year					
- Profit for previous year				11.644.339.313	11.644.339.313
- Other increases					
- Decrease during the period (Profit distribution)				3.784.000.000	3.784.000.000
- Loss for previous year					
- Other decreases					
Closing balance of previous year (Opening balance of the period)	55.680.000.000	6.024.502.460	18.697.189.166	27.402.862.525	107.804.554.151
- Increase during the period					
- Profit for the period				12.098.167.204	12.098.167.204
- Other increases					
- Decrease during the period				6.728.400.000	6.728.400.000
- Loss for the period					
- Other decreases					
Closing balance	55.680.000.000	6.024.502.460	18.697.189.166	32.772.629.729	113.174.321.355

Related party information

CONSTRUCTION GROUP INTERNAL TRANSACTIONS

First 6 months of 2026

Unit: VND

NO.	Entity name	6 months/2026			6 months/2025		
		Revenue	Tax	Total	Revenue	Tax	Total
A	PETROLIMEX HAIPHONG TRANSPORTATION AND SERVICES JOINT STOCK COMPANY sales to:	146.650.361.052	11.717.370.108	158.367.731.160	112.962.066.485	9.041.818.509	122.003.884.994
I	Revenue from rendering of services	146.418.747.594	11.717.370.108	158.136.117.702	112.907.152.932	9.036.327.154	121.943.480.086
1	Vietnam National Petroleum Group	103.494.210.798	8.279.536.843	111.773.747.641	83.909.410.006	6.712.752.804	90.622.162.810
2	Petrolimex Phu Tho One Member Limited Liability Company	29.198.661.148	2.335.892.894	31.534.554.042	22.808.181.074	1.824.654.483	24.632.835.557
3	Petrolimex Aviation Joint Stock Company	1.702.627.200	136.210.176	1.838.837.376	0	0	0
4	Petrolimex Petrochemical Joint Stock Company - JSC	0	0	0	0	0	0
5	Petrolimex Quang Ninh One Member Limited Liability Company - B12 Oil Port	0	0	0	0	0	0
6	Petrolimex Ninh Binh One Member Limited Liability Company	3.119.306.568	249.544.527	3.368.851.095	2.628.076.492	210.246.120	2.838.322.612
7	Petrolimex Bac Ninh One Member Limited Liability Company	7.777.074.934	622.166.000	8.399.240.934	2.655.438.736	212.435.098	2.867.873.834
8	Petrolimex Kinh Bac Branch - Petrolimex Bac Ninh One Member Limited Liability Company	925.071.346	74.005.708	999.077.054	712.090.736	56.967.260	769.057.996
9	Petrolimex Hai Phong One Member Limited Liability Company	0	0	0	0	0	0
10	Petrolimex Joint Stock Tanker Company	8.280.000	662.400	8.942.400	6.210.000	496.800	6.706.800
11	VIET NAM PETROLEUM TRANSPORT JOINT STOCK COMPANY	0	0	0	0	0	0
12	Vipco Halong CO.,LTD	0	0	0	0	0	0
13	PTS HP Shipbuilding Company Limited	193.515.600	19.351.560	212.867.160	187.745.888	18.774.589	206.520.477
II	Other income	231.613.458	0	231.613.458	54.913.553	5.491.355	60.404.908
1	PJICO HP Insurance Company	0	0	0	7.865.753	786.575	8.652.328
2	PTS HP Shipbuilding Company Limited	231.613.458	0	231.613.458	47.047.800	4.704.780	51.752.580
B	PETROLIMEX HAIPHONG TRANSPORTATION AND SERVICES JOINT STOCK COMPANY purchases	101.858.909.759	4.043.944.667	105.902.854.426	75.576.013.480	7.263.671.201	82.839.684.681
1	Petrolimex Petrochemical Corporation - JSC	194.351.000	15.548.080	209.899.080	1.054.773.000	105.477.300	1.160.250.300
2	Petrolimex Ha Noi One Member Limited Liability Company	0	0	0	0	0	0
3	Petrolimex Hai Phong One Member Limited Liability Company	78.929.443.021	2.722.935.149	81.652.378.170	60.964.705.051	6.008.982.067	66.973.687.118
4	Duc Giang Petroleum General Depot (pumping fees)	1.312.535.840	105.002.866	1.417.538.706	823.963.460	65.917.077	889.880.537
5	HAI PHONG PETROLIMEX GAS COMPANY LIMITED	0	0	0	0	0	0
6	Petrolimex Quang Ninh One Member Limited Liability Company	79.124.800	6.329.984	85.454.784	0	0	0

NO.	Entity name	6 months/2026			6 months/2025		
		Revenue	Tax	Total	Revenue	Tax	Total
7	Petrolimex Quang Ninh One Member Limited Liability Company - B12 Oil Port	7.631.420.470	268.686.538	7.900.107.008	553.835.500	48.944.850	602.780.350
8	PJICO HP Insurance Company (Insurance Premium)	1.623.945.909	161.302.590	1.785.248.499	1.598.832.668	158.762.867	1.757.595.535
9	VIETNAM NATIONAL PETROLEUM GROUP (missing goods)	137.066.306	0	137.066.306	623.800.351	0	623.800.351
10	Petrolimex Bac Ninh One Member Limited Liability Company (shortage of goods)	226.174.800	0	226.174.800	54.266.700	0	54.266.700
11	PTS HP Shipbuilding Company Limited (subsidiary)	1.972.385.749	173.093.312	2.145.479.061	2.834.301.919	249.314.152	3.083.616.071
12	Petrolimex Nghe An One Member Limited Liability Company	0	0	0	165.425.500	16.542.550	181.968.050
13	Petrolimex Ninh Binh One Member Limited Liability Company	1.778.870.288	56.507.415	1.835.377.703	1.200.933.196	115.829.230	1.316.762.426
14	Petrolimex Joint Stock Tanker Company	0	0	0	0	0	0
15	Petrolimex Equipment Joint Stock Company	0	0	0	25.250.000	2.020.000	27.270.000
16	Vipco Halong CO.,LTD	993.500.000	79.480.000	1.072.980.000	650.500.000	52.040.000	702.540.000
17	Vitaco Danang Company Limited	1.680.237.055	133.321.115	1.813.558.170	2.376.875.355	187.849.030	2.564.724.385
18	VITACO DANANG COMPANY LIMITED - Nha Trang Branch	154.000.000	12.320.000	166.320.000	66.000.000	5.280.000	71.280.000
19	Vitaco Saigon Company Limited	36.363.636	2.909.092	39.272.728	81.818.181	6.545.457	88.363.638
20	Petrolimex Thanh Hoa One Member Limited Liability Company (shortage of goods)	0	0	0	0	0	0
21	Petrolimex Phu Tho One Member Limited Liability Company	3.974.620.227	260.147.041	4.234.767.268	1.718.479.005	163.189.112	1.881.668.117
22	Petrolimex Kinh Bac Branch - Petrolimex Bac Ninh One Member Limited Liability Company	0	0	0	0	0	0
23	Petrolimex Can Tho One Member Limited Liability Company	4.087.310	231.435	4.318.745	325.783.320	32.240.746	358.024.066
24	Vipco Ha Long One Member Limited Company - Haiphong Branch	0	0	0	0	0	0
25	Petrolimex Khanh Hoa One Member Limited Liability Company	29.725.000	2.378.000	32.103.000	0	0	0
26	Petrolimex Asphalt Branch Hai Phong	0	0	0	0	0	0
27	Petrolimex Gia Lai One Member Limited Liability Company	1.032.575.250	38.357.400	1.070.932.650	232.644.500	23.264.450	255.908.950
28	Nha Be Petroleum General Depot	2.999.359	239.949	3.239.308	8.043.305	643.465	8.686.770
29	Petrolimex Vung Tau Branch - Petrolimex Sai Gon One Member Limited Liability Company	10.763.849	861.108	11.624.957	3.492.343	279.388	3.771.731
30	Vanphong Bonded Petroleum Terminal Joint Venture Company Limited	54.719.890	4.293.593	59.013.483	18.257.626	1.146.210	19.403.836
31	Petrolimex Information Technology And Telecommunication Joint Stock Company	0	0	0	0	0	0
32	Petrolimex Da Nang One Member Limited Liability Company	0	0	0	194.032.500	19.403.250	213.435.750

SEGMENT REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

Unit: VND

[illegible]

SEGMENT REPORTING FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026

Unit: VND

[illegible]

SEGMENT ASSETS AND SEGMENT LIABILITIES FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

Unit: VND

	MAIN PETROLEUM BUSINESS	LUBRICANT BUSINESS	WATERWAY TRANSPORT	REAL ESTATE BUSINESS	OTHER SERVICES	TOTAL
ASSETS						
Fixed assets	957.514.016	0	139.127.305.238	0	343.532.414	140.428.351.668
Construction in progress	0	0	6.206.937.624	0	0	6.206.937.624
Receivables	1.067.208.035	0	13.189.905.484	1.667.648.498	0	15.924.762.017
Inventories	1.653.127.811	89.103.450	9.757.556.983	8.226.488.914	0	19.726.277.158
Unallocated assets						43.034.809.580
Total assets						225.321.138.047
LIABILITIES						
Payables	10.422.024.068	0	15.068.189.239	18.563.928.600	0	44.054.141.907
Loans payable	16.000.000.000		48.572.059.297			64.572.059.297
Unallocated liabilities						13.652.258.638
Total liabilities						122.278.459.842

SEGMENT ASSETS AND SEGMENT LIABILITIES FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026

Unit: VND

	MAIN PETROLEUM BUSINESS	LUBRICANT BUSINESS	WATERWAY TRANSPORT	REAL ESTATE BUSINESS	OTHER SERVICES	TOTAL
ASSETS						
Fixed assets	949.201.061	0	141.051.280.034	0	229.021.622	142.229.502.717
Construction in progress	0	0	0	0	0	0
Receivables	1.192.169.237	0	23.286.413.296	1.722.465.096	386.854.964	26.587.902.593
Inventories	1.769.951.178	85.437.100	10.955.274.482	6.933.478.616	0	19.744.141.376
Unallocated assets						41.385.819.085
Total assets						229.947.365.771
LIABILITIES						
Payables	14.258.688.238	0	15.933.428.344	16.085.813.400	0	46.277.929.982
Loans payable	4.200.258.265		37.075.199.382			41.275.457.647
Unallocated liabilities						29.219.656.787
Total liabilities						116.773.044.416