

CONSOLIDATED 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. Current assets	100		57.067.054.947	47.221.109.957
I. Cash and cash equivalents	110	1	7.963.835.588	7.518.633.240
1. Cash	111		7.963.835.588	7.518.633.240
2. Cash equivalents	112		0	0
II. Short-term financial investments	120		0	0
1. Trading securities	121		0	
2. Provision for diminution in value of trading securities (*)	122		0	
3. Held-to-maturity investments	123		0	
4. Provision for short-term held-to-maturity investments (*)	124		0	
5. Other short-term investments	125		0	
6. Provision for impairment of other short-term investments (*)	126		0	
III. Short-term receivables	130		26.876.661.142	17.669.781.510
1. Short-term trade receivables	131	3a	25.568.543.350	14.757.767.543
2. Short-term prepayments to suppliers	132		283.376.364	2.056.399.094
3. Short-term intra-company receivables	133		0	
4. Short-term receivables according to construction contract progress	134		0	
5. Other short-term receivables	135	4	2.118.537.738	1.949.411.183
6. Provision for doubtful short-term receivables	136		-1.093.796.310	-1.093.796.310
7. Assets awaiting resolution	137		0	
IV. Inventories	140		20.898.525.197	19.678.838.160
1. Inventories	141	7	20.898.525.197	19.678.838.160
2. Provision for devaluation of inventories (*)	149		0	
V. Short-term biological assets	150		0	0
1. Livestock raised for single-product production in short-term	151		0	
2. Crops grown seasonally or for single-harvest production in short-term	152		0	
3. Provision for impairment of short-term biological assets (*)	153		0	
VI. Other short-term assets	160		1.328.033.020	2.353.857.047
1. Short-term prepaid expenses	161		347.737.895	338.743.513
2. Deductible VAT	162		21.780.580	0
3. Taxes and other receivables from the State	163	17	958.514.545	2.015.113.534
4. Government bond purchase and resale	164		0	
5. Other short-term assets	165	14	0	
B. Non-current assets	200		170.583.713.639	176.100.847.602

ITEMS	CODE	NOTES	ENDING BALANCE	OPENING BALANCE
<i>I</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
I. Long-term receivables	210		87.500.000	87.500.000
1. Long-term trade receivables	211	3b	70.000.000	70.000.000
2. Long-term prepayments to suppliers	212		0	
3. Working capital at subordinates	213		0	
4. Long-term internal receivables	214		0	
5. Other long-term receivables	215	4	17.500.000	17.500.000
6. Provision for doubtful long-term receivables	216		0	
II. Fixed assets	220		144.076.819.042	131.512.290.426
1. Tangible fixed assets	221	9	144.076.819.042	131.512.290.426
- Cost	222		413.049.232.698	389.964.329.537
- Accumulated depreciation/amortisation (*)	223		-268.972.413.656	-258.452.039.111
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			
a. Immature livestock for periodic products	232			
b. Mature livestock for periodic products	233			
- 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	13.731.411.351
1. Long-term work in progress	251		0	
2. Construction in progress	252		59.984.973	13.731.411.351
VI. Long-term financial investments	260		0	0
1. Investments in subsidiaries	261		0	
2. Investments in joint ventures and associates	262		0	
3. Equity investments in other entities	263		0	
4. Provision for impairment of long-term investments in other entities (*)	264		0	0
5. Long-term held-to-maturity investments	265		0	
6. Provision for long-term held-to-maturity	266		0	
VII. Other long-term assets	270		26.359.409.624	30.769.645.825
1. Long-term prepaid expenses	271	13	26.389.802.442	30.624.541.314
2. Deferred income tax assets	272		-30.392.818	145.104.511
3. Long-term equipment, materials and spare	273		0	
4. Other long-term assets	274	4	0	
5. Goodwill	279		0	
Total assets (280 = 100 + 200)	280		227.650.768.586	223.321.957.559

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		117.806.568.740	118.870.323.027
I. Short-term liabilities	310		86.591.138.722	83.570.358.367
1. Short-term trade payables	311	16	30.246.484.084	20.932.742.997
2. Short-term advances from customers	312		1.198.811.511	659.801.471
3. Dividends and profits payable	313	17	0	
4. Short-term taxes and other obligations to the State Budget	314		3.784.350.969	1.060.781.513
5. Payables to employees	315	18	17.528.111.616	14.073.318.474
6. Short-term accrued expenses	316		41.479.567	52.568.567
7. Short-term internal payables	317		0	
8. Short-term payables according to construction contract progress	318		0	
9. Short-term deferred revenue	319	19	0	0
10. Other short-term payables	320	15	5.823.122.040	2.749.370.666
11. Short-term loans and finance lease liabilities	321		25.546.161.549	42.869.157.293
12. Short-term provisions	322		0	
13. Bonus and welfare fund	323		2.422.617.386	1.172.617.386
14. Price stabilization fund	324		0	
15. Government bond repurchase transactions	325		0	
II. Long-term liabilities	330		31.215.430.018	35.299.964.660
1. Long-term trade payables	331	16	0	
2. Long-term advances from customers	332		15.486.133.920	16.826.133.920
3. Long-term statutory obligations	333		0	
4. Long-term accrued expenses	334		0	
5. Internal payables on business capital	335		0	
6. Long-term internal payables	336		0	
7. Long-term deferred revenue	337	19	0	
8. Other long-term payables	338		0	
9. Long-term loans and finance lease liabilities	339		15.729.296.098	18.473.830.740
10. Convertible bonds	340		0	
11. Preferred shares	341		0	
12. Deferred tax liabilities	342		0	
13. Long-term provisions	343		0	
14. Science and technology development fund	344		0	
D. Equity	400	25	109.844.199.846	104.451.634.532
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		0	
2. Share premium	412		6.024.502.460	6.024.502.460
3. Bond conversion options	413		0	
4. Other owner's equity	414		0	
5. Treasury shares (*)	415		0	
6. Asset revaluation differences	416		0	
7. Foreign exchange differences	417		0	
8. Investment and development fund	418		18.697.189.166	18.697.189.166
9. Other equity funds	419		0	
10. Undistributed post-tax profits	420		29.442.508.220	24.049.942.906
- Accumulated undistributed profit after tax to the end of the previous period	420a		17.232.403.608	13.221.335.302

ITEMS	CODE	NOTES	ENDING BALANCE	OPENING BALANCE
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
- Undistributed profit after tax for the current period	420b		12.210.104.612	10.828.607.604
11. Non-controlling interests	429			
Total resources (440 = 300 + 400)	440		227.650.768.586	223.321.957.559

Approved, 20 July 2026

Preparer

Chief Accountant

Legal representative





Pham Thi Hanh

Pham Thi Thu Trang

Nguyen Trong Thuy

CONSOLIDATED 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	134.299.825.663	81.581.881.604	233.642.721.881	175.381.480.671
2. Revenue deductions (05+06+07)	02	2	0	0	0	0
3. Net revenue from sale of goods and rendering of services (10=01-02)	10		134.299.825.663	81.581.881.604	233.642.721.881	175.381.480.671
4. Cost of sales	11	3	113.395.491.751	70.918.209.920	197.737.315.226	149.439.551.577
5. Gross profit from sale of goods and rendering of services (20=10-11)	20		20.904.333.912	10.663.671.684	35.905.406.655	25.941.929.094
6. Gains/losses from disposal of investment properties	21					
7. Financial income	22	4	3.612.453	5.987.359	7.264.643	9.047.339
8. Financial expenses	23	5	1.140.220.027	1.363.574.865	2.218.672.407	2.825.802.910
<i>In which: Interest expenses</i>	24		976.402.950	949.992.257	1.931.592.661	1.950.918.119
9. Share of profit or loss in joint ventures and associates	25		0	0	0	0
10. Selling expenses	26	8	2.192.777.982	1.064.778.037	3.784.528.455	2.105.137.275
11. General and administrative expenses	27	8	7.829.283.059	6.414.596.276	14.640.636.369	12.517.893.985
12. Net operating profit (30 = 20 + 21 + 22 - (23 + 25 + 26 + 27))	30		9.745.665.297	1.826.709.865	15.268.834.067	8.502.142.263
13. Other income	31	6	129.227.802	-26.082.800	165.820.147	75.878.553
14. Other expenses	32	7	1.508.321	139.695.150	37.861.008	198.242.950
15. Other profit (40 = 31 - 32)	40		127.719.481	-165.777.950	127.959.139	-122.364.397
16. Total accounting profit before tax (50 = 30 + 40)	50		9.873.384.778	1.660.931.915	15.396.793.206	8.379.777.866
17. Current corporate income tax expenses	51	10	1.965.326.001	399.603.302	3.103.237.748	1.849.329.633
18. Deferred corporate income tax expense	52	11	145.047.805	12.455.109	83.450.846	-54.617.005
19. Net profit after corporate income tax (60=50-51-52)	60		7.763.010.972	1.248.873.504	12.210.104.612	6.585.065.238
20. Net profit after tax attributable to shareholders of the parent company	61		7.763.010.972	1.248.873.504	12.210.104.612	6.585.065.238
21. Net profit after tax attributable to non-controlling interests	62					
22. Basic earnings per share	70		1.394	224	2.193	1.183
23. Diluted earnings per share	71					

Preparer

Pham Thi Hanh

Chief Accountant

Pham Thi Thu Trang

Prepared, 20 July 2026
General Director

Nguyen Trong Thuy

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

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

Form B03 - DN

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

CONSOLIDATED CASH FLOW STATEMENT

(Under the indirect method)

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

ITEMS	CODE	NOTES	6 MONTHS 2026	6 MONTHS 2025
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		15.396.793.206	8.379.777.866
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		10.645.396.820	12.853.396.652
- Provisions	03		744.933.524	
- Foreign exchange gains/losses arising from revaluation of monetary items denominated in foreign currencies	04			
- Profits, losses from investing and financing activities	05		-7.264.643	-9.047.339
- Interest expense	06		1.931.592.661	1.950.918.119
- Other adjustments	07			
3. Operating profit before changes in working capital	08		28.711.451.568	23.175.045.298
- Increase/decrease in receivables	09		-8.055.436.583	-1.410.434.867
- Increase/decrease in inventories	10		-1.219.687.037	2.021.913.710
- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11		7.655.181.288	-6.735.459.133
- Increase, decrease in deferred expenses	12		4.745.904.852	-4.328.078.180
- Increase/decrease in trading securities	13		0	
- Interest expenses 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		0	
- Other payments for operating activities	17		-1.024.000.000	-148.660.000
Net cash flows from operating activities	20		28.352.521.911	8.790.720.926
II. Net cash flows from investing activities				
1. Cash paid for purchase and construction of fixed assets and other long-term assets	21		-5.678.089.980	-5.824.630.993
2. Proceeds from disposals of fixed assets and other long-term assets	22			0
3. Cash paid for lending and purchase of debt instruments of other entities	23			
4. Cash received from recovery of loans and resale of debt instruments of other entities	24			
5. Cash paid for investments in capital of other entities	25			
6. Cash received from recovery of capital contributions in other entities	26			
7. Cash received from interest, dividends and distributed profits	27		7.264.643	9.047.339
Net cash flows from investing activities	30		-5.670.825.337	-5.815.583.654
III. Net cash flows from financing activities				
1. Cash received from issuing shares and capital contributions from owners	31			
2. Cash paid for capital returns to owners and repurchase of issued shares	32			
3. Cash received from borrowings	33		25.506.372.039	27.451.059.297
4. Cash paid for principal of borrowings	34		-45.573.902.425	-28.520.764.571
5. Cash paid for principal of finance lease liabilities	35			
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 for the period (50=20+30+40)	50		445.202.348	549.829.598
Cash and cash equivalents at the beginning of the period	60		7.518.633.240	3.809.921.091
Effect of foreign exchange differences	61			

Cash and cash equivalents at the end of the period (70=50+60+61)	70		7.963.835.588	4.359.750.689
--	----	--	---------------	---------------

Preparer

Pham Thi Hanh

Pham Thi Hanh

Chief Accountant

Pham Thi Thu Trang

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 CONSOLIDATED 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. The consolidated financial statements are prepared based on accounting principles consistent with the provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014 and Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by the Ministry of

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
- 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.
- 30 - Principles and methods for preparing the consolidated financial statements

Elimination of intra-group transactions: Balances of items in the balance sheet, intra-group transactions between the parent company and its subsidiary, and unrealized intra-group profits arising from these transactions are fully eliminated. Unrealized losses arising from intra-group transactions

6 months 2026

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

Unit: VND

NO.	ITEMS	ENDING BALANCE	OPENING BALANCE
1	2	3	4
1	Cash and cash equivalents		
-	Cash on hand	2.418.035.475	2.124.101.497
-	Cash at bank	5.545.800.113	5.394.531.743
	<i>Cash at Vietnam Joint Stock Commercial Bank for Industry and Trade - Ngo Quyen</i>	<i>2.016.115.596</i>	<i>1.154.226.479</i>
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch - Petrol Station No. 1</i>	<i>128.440.419</i>	<i>69.721.092</i>
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch - Petrol Station No. 2</i>	<i>77.184.255</i>	<i>2.792.181</i>
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch - Petrol Station No. 3</i>	<i>170.745.821</i>	<i>2.394</i>
	<i>Cash at Prosperity and Development Joint Stock Commercial Bank - Hai Phong</i>	<i>1.379.899.195</i>	<i>447.869.664</i>
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch</i>	<i>1.773.414.827</i>	<i>3.719.919.933</i>
-	Cash in transit	0	
-	Cash equivalents	0	
	Total	7.963.835.588	7.518.633.240
2	Financial investments (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
3	Trade receivables (Detailed appendix 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	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 appendix attached)	ENDING BALANCE	OPENING BALANCE
10	Increase/decrease in intangible fixed assets	ENDING BALANCE	OPENING BALANCE
11	Increase/decrease in finance lease fixed assets	ENDING BALANCE	OPENING BALANCE
12	Biological assets	ENDING BALANCE	OPENING BALANCE
13	Increase/decrease 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 lease of fixed assets		
-	Tools and supplies issued for use		
-	Borrowing costs		
-	Other items	347.737.895	338.743.513
b	Long-term	26.389.802.442	30.624.541.314
-	Pre-operating expenses		
-	Insurance expenses		
-	Major repairs of fixed assets	25.839.403.322	29.977.521.008
-	Other items	550.399.120	647.020.306
	Total	26.737.540.337	30.963.284.827
15	Other assets	ENDING BALANCE	OPENING BALANCE
a	Short-term		
b	Long-term		
-	Total	0	0

16	Loans and finance lease liabilities (Detailed appendix attached)	ENDING BALANCE	OPENING BALANCE
17	Accounts payable to suppliers	ENDING BALANCE	OPENING BALANCE
a	Short-term	12.146.750.699	8.438.122.176
-	Details of each counterparty accounting for 10% or more of total payables	0	0
-	Other payables	12.146.750.699	8.438.122.176
b	Long-term	0	0
-	Other payables	0	0
c	Overdue debts not yet paid		
d	Trade payables to related parties:	18.099.733.385	12.494.620.821
	<i>Hai Phong Petrolimex Gas Company Limited</i>		15.655.680
	<i>Petrolimex Petrochemical Corporation - JSC</i>		
	<i>Duc Giang Petroleum General Depot</i>	256.132.357	434.035.162
	<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	
	<i>Vitaco Saigon Company Limited</i>	46.387.422	156.319.379
	<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</i>		
	<i>Petrolimex Equipment Joint Stock Company</i>		
18	Dividends and profits payable	ENDING BALANCE	OPENING BALANCE
	Dividends and profits payable		
19	Taxes and other obligations to the State Budget (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
20	Accrued expenses	ENDING BALANCE	OPENING BALANCE
a	Short-term	41.479.567	52.568.567
-	Accrual for salary expenses during leave period		
-	Accrued expenses for estimated cost of goods sold; real estate inventory sold		
-	Other accruals	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	2.546.234.478	1.966.008.431
-	Social insurance	145.188.878	0
-	Health insurance	264.797.550	140.652.630

-	Unemployment insurance	147,212.871	96,942.891
-	Payables regarding equitisation	0	
-	Short-term deposits and collateral received	0	0
-	Other payables	2,719,688.263	545,766.714
	Total	5,823,122.040	2,749,370.666
b	Long-term		
-	Long-term deposits received		
-	Other payables		
	Total	0	0
c	Overdue debts not yet paid		
	Total	0	0
22	Deferred revenue		
23	Bonds issued		
24	Preferred shares classified as liabilities		
25	Provisions for payables		
a	Short-term		
-	Provision for product warranties		
-	Provision for construction warranties		
-	Other provisions for payables		
	Total		
a	Long-term		
26	Deferred corporate income tax assets and deferred corporate income tax	ENDING BALANCE	OPENING BALANCE
a	Deferred corporate income tax assets		
-	Deferred corporate income tax assets related to deductible temporary differences		
-	Deferred corporate income tax assets related to unused tax losses		
-	Deferred corporate income tax assets related to unused tax incentives		
-	Reversal of deferred corporate income tax assets recognised in prior years	-30,392.818	145,104.511
		ENDING BALANCE	OPENING BALANCE
b	Deferred corporate income tax liabilities		
-	Deferred corporate income tax liabilities arising from taxable temporary differences		
-	Reversal of deferred tax liabilities recognised in prior years		
-	Deferred corporate income tax liabilities		
27	Owners' equity		
a	Statement of changes in owners' equity (Detailed appendix attached)		
b	Details of owners' invested capital		
-	State-owned 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
-	Owners' 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 cumulative 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		
+	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 outstanding shares: 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 for custody, processing, and entrustment	0	0
-	Goods held for sale on behalf of others, on consignment, as collateral, or as mortgage	0	0
-	Bad debts written off	668.834.614	668.834.614

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)	152.315.854.772	113.708.058.511
-	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	233.642.721.881	175.381.480.671
2	Revenue deductions	6M/2026	6M/2025
	In which		
-	Trade discounts		
-	Sales rebates		
-	Sales returns		
	Total	0	0
3	Cost of goods sold	6M/2026	6M/2025
-	Cost of goods sold	78.645.404.323	59.114.432.107
-	Cost of services rendered (including construction services)	119.091.910.903	90.325.119.470
-	Value of inventory losses during the period		
-	Value of each type of inventory shortage exceeding norms during the period		

-	Production costs exceeding normal levels charged directly to cost of goods sold		
-	Provision for devaluation of inventories, provision for devaluation of biological assets		
-	Items recorded as a reduction in cost of goods sold		
	Total	197.737.315.226	149.439.551.577
4	Gains/losses from sales and disposals of investment properties	6M/2026	6M/2025
-	Revenue from sales and disposals of investment properties		
-	Carrying amount of investment properties		
-	Expenses for sales and disposals of investment properties		
	Total	0	0
5	Financial income	6M/2026	6M/2025
-	Interest income from deposits and loans	7.264.643	9.047.339
-	Gains from sales and disposals of financial investments		
-	Dividends and profits shared in cash or non-monetary assets		
-	Foreign exchange gains		
-	Interest from credit sales		
-	Cash discounts received		
-	Other financial income		
	Total	7.264.643	9.047.339
6	Financial expenses	6M/2026	6M/2025
-	Loan interest expenses	1.931.592.661	1.950.918.119
-	Losses from sales and disposals of financial investments		
-	Foreign exchange losses		
-	Interest from credit purchases		
-	Cash discounts payable		
-	Provision for devaluation of trading securities and provision for loss of investments in other entities		
-	Costs of unsuccessful issuance of bonds and shares		
-	Other financial expenses	287.079.746	874.884.791
-	Reductions in financial expenses		
	Total	2.218.672.407	2.825.802.910
7	Other income	6M/2026	6M/2025
-	Disposal and sale of fixed assets	4.454.545	0
-	Gains from revaluation of assets upon capital contribution		
-	Fines received	129.227.802	
-	Tax reductions		
-	Grants, sponsorships, and gifts recognised as other income		
-	Other items	32.137.800	75.878.553
	Total	165.820.147	75.878.553
8	Other expenses	6M/2026	6M/2025
-	Net book value of fixed assets and expenses from disposal and sale of fixed assets		
-	Losses from revaluation of assets upon capital contribution		
-	Fines incurred	5.723.208	151.195.150
-	Other expenses	32.137.800	47.047.800
	Total	37.861.008	198.242.950
9	Selling and general administrative expenses	6M/2026	6M/2025
a	General administrative expenses incurred during the period	14.640.636.369	12.517.893.985
	In which:		

	- Salaries	7.713.906.232	7.313.535.164
	- Depreciation of fixed assets	394.835.214	436.281.990
	- External services	1.505.979.553	1.502.413.029
	- Transaction costs	471.981.143	474.264.826
	- Other expenses	4.553.934.227	2.791.398.976
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 expenses	54.308.174.659	41.094.074.819
	- Labour costs	47.862.789.839	33.631.033.348
	- Depreciation of fixed assets	10.645.396.820	12.853.396.652
	- External services expenses	6.050.528.550	3.519.113.326
	- Other expenses in cash	21.986.101.843	14.683.671.507
	Total	140.852.991.711	105.781.289.652
11	Current corporate income tax expenses	6M/2026	6M/2025
	- Accounting profit before tax	15.396.793.206	8.379.777.866
	- Tax calculated at the current corporate income tax rate		
	Adjustments	-195.388.254	352.015.134
	- 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 expenses	3.103.237.748	1.849.329.633
12	Deferred corporate income tax expenses	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		
	- 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		
	- Total deferred corporate income tax	83.450.846	-54.617.005
	- Other payables		

VII SUPPLEMENTARY 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	Going concern information		
7	Other information		

Approved, 20 July 2026

Preparer

Chief Accountant

Legal representative



Pham Thi Hanh



Pham Thi Thu Trang



Nguyen Trong Thuy

Quarter II 2026

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

Unit: VND

NO.	ITEMS	ENDING BALANCE	OPENING BALANCE
1	2	3	4
1	Cash and cash equivalents		
-	Cash on hand	2.418.035.475	2.124.101.497
-	Cash at bank	5.545.800.113	5.394.531.743
	<i>Cash at Vietnam Joint Stock Commercial Bank for Industry and Trade - Ngo Quyen</i>	<i>2.016.115.596</i>	<i>1.154.226.479</i>
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch - Petrol Station No. 1</i>	<i>128.440.419</i>	<i>69.721.092</i>
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch - Petrol Station No. 2</i>	<i>77.184.255</i>	<i>2.792.181</i>
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch - Petrol Station No. 3</i>	<i>170.745.821</i>	<i>2.394</i>
	<i>Cash at Prosperity and Development Joint Stock Commercial Bank - Hai Phong</i>	<i>1.379.899.195</i>	<i>447.869.664</i>
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch</i>	<i>1.773.414.827</i>	<i>3.719.919.933</i>
-	Cash in transit		
-	Cash equivalents		
	Total	7.963.835.588	7.518.633.240
2	Financial investments (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
3	Trade receivables (Detailed appendix 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	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 appendix attached)	ENDING BALANCE	OPENING BALANCE
10	Increase/decrease in intangible fixed assets	ENDING BALANCE	OPENING BALANCE
11	Increase/decrease in finance lease fixed assets	ENDING BALANCE	OPENING BALANCE
12	Biological assets	ENDING BALANCE	OPENING BALANCE
13	Increase/decrease 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 lease of fixed assets		
-	Tools and supplies issued for use		
-	Borrowing costs		
-	Other items	347.737.895	338.743.513
b	Long-term	26.389.802.442	30.624.541.314
-	Pre-operating expenses		
-	Insurance expenses		
-	Major repairs of fixed assets	25.839.403.322	29.977.521.008
-	Other items	550.399.120	647.020.306
	Total	26.737.540.337	30.963.284.827
15	Other assets	ENDING BALANCE	OPENING BALANCE
a	Short-term		

b	Long-term		
	Total	0	0
16	Loans and finance lease liabilities (Detailed appendix attached)	ENDING BALANCE	OPENING BALANCE
17	Accounts payable to suppliers	ENDING BALANCE	OPENING BALANCE
a	Short-term	12.146.750.699	8.438.122.176
-	Details of each counterparty accounting for 10% or more of total payables	0	0
-	Other payables	12.146.750.699	8.438.122.176
b	Long-term	0	0
-	Other payables	0	0
c	Overdue debts not yet paid		
d	Trade payables to related parties:	18.099.733.385	12.494.620.821
	<i>Hai Phong Petrolimex Gas Company Limited</i>		<i>15.655.680</i>
	<i>Petrolimex Petrochemical Corporation - JSC</i>		
	<i>Duc Giang Petroleum General Depot</i>	<i>256.132.357</i>	<i>434.035.162</i>
	<i>Petrolimex Quang Ninh One Member Limited Liability Company - B12 Oil Port</i>	<i>94.847.760</i>	<i>20.191.680</i>
	<i>Petrolimex Joint Stock Tanker Company</i>		
	<i>Petrolimex Hai Phong One Member Limited Liability Company</i>	<i>14.209.876.727</i>	<i>8.390.915.158</i>
	<i>Vipco Halong CO.,LTD</i>	<i>1.803.778.140</i>	<i>2.247.652.482</i>
	<i>Vitaco Danang Company Limited</i>	<i>1.196.381.791</i>	<i>1.229.851.280</i>
	<i>VITACO DANANG COMPANY LIMITED - Nha Trang Branch</i>	<i>492.329.188</i>	
	<i>Vitaco Saigon Company Limited</i>	<i>46.387.422</i>	<i>156.319.379</i>
	<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</i>		
	<i>Petrolimex Equipment Joint Stock Company</i>		
18	Dividends and profits payable	ENDING BALANCE	OPENING BALANCE
	Dividends and profits payable		
19	Taxes and other obligations to the State Budget (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
20	Accrued expenses	ENDING BALANCE	OPENING BALANCE
a	Short-term	41.479.567	52.568.567
-	Accrual for salary expenses during leave period		
-	Accrued expenses for estimated cost of goods sold; real estate inventory sold		
-	Other accruals	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	2.546.234.478	1.966.008.431
-	Social insurance	145.188.878	
-	Health insurance	264.797.550	140.652.630
-	Unemployment insurance	147.212.871	96.942.891
-	Payables regarding equitisation		
-	Short-term deposits and collateral received		
-	Other payables	2.719.688.263	545.766.714
	Total	5.823.122.040	2.749.370.666
b	Long-term		
-	Long-term deposits received		
-	Other payables		
	Total	0	0
c	Overdue debts not yet paid		
	Total	0	0
22	Deferred revenue		
23	Bonds issued		
24	Preferred shares classified as liabilities		
25	Provisions for payables		
a	Short-term		
-	Provision for product warranties		
-	Provision for construction warranties		
-	Other provisions for payables		
	Total		
b	Long-term		
26	Deferred corporate income tax assets and deferred corporate income tax	ENDING BALANCE	OPENING BALANCE
a	Deferred corporate income tax assets		
-	Deferred corporate income tax assets related to deductible temporary differences		
-	Deferred corporate income tax assets related to unused tax losses		
-	Deferred corporate income tax assets related to unused tax incentives		
-	Reversal of deferred corporate income tax assets recognised in prior years	-30.392.818	145.104.511
		ENDING BALANCE	OPENING BALANCE
b	Deferred corporate income tax liabilities		
-	Deferred corporate income tax liabilities arising from taxable temporary differences		
-	Reversal of deferred tax liabilities recognised in prior years		
-	Deferred corporate income tax liabilities		
27	Owners' equity		
a	Statement of changes in owners' equity (Detailed appendix attached)		
b	Details of owners' invested capital		
-	State-owned 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
-	Owners' 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 cumulative 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		
+	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 outstanding shares: 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 for custody, processing, and entrustment	0	0
-	Goods held for sale on behalf of others, on consignment, as collateral, or as mortgage	0	0
-	Bad debts written off	668.834.614	668.834.614

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)	90.341.232.493	51.327.570.793
-	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	134.299.825.663	81.581.881.604
2	Revenue deductions	QUARTER 2/2026	QUARTER 2/2025
	In which		
-	Trade discounts		
-	Sales rebates		
-	Sales returns		

	Total	0	0
3 Cost of goods sold	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)	70.808.865.686	41.971.306.623	
- Value of inventory losses during the period			
- Value of each type of inventory shortage exceeding norms during the period			
- Production costs exceeding normal levels charged directly to cost of goods sold			
- Provision for devaluation of inventories, provision for devaluation of biological assets			
- Items recorded as a reduction in cost of goods sold			
Total	113.395.491.751	70.918.209.920	
4 Gains/losses from sales and disposals of investment properties	QUARTER 2/2026	QUARTER 2/2025	
- Revenue from sales and disposals of investment properties			
- Carrying amount of investment properties			
- Expenses for sales and disposals of investment properties			
Total	0	0	
5 Financial income	QUARTER 2/2026	QUARTER 2/2025	
- Interest income from deposits and loans	3.612.453	5.987.359	
- Gains from sales and disposals of financial investments			
- Dividends and profits shared in cash or non-monetary assets			
- Foreign exchange gains			
- Interest from credit sales			
- Cash discounts received			
- Other financial income			
Total	3.612.453	5.987.359	
6 Financial expenses	QUARTER 2/2026	QUARTER 2/2025	
- Loan interest expenses	976.402.950	949.992.257	
- Losses from sales and disposals of financial investments			
- Foreign exchange losses			
- Interest from credit purchases			
- Cash discounts payable			
- Provision for devaluation of trading securities and provision for loss of investments in other entities			
- Costs of unsuccessful issuance of bonds and shares			
- Other financial expenses	163.817.077	413.582.608	
- Reductions in financial expenses			
Total	1.140.220.027	1.363.574.865	
7 Other income	QUARTER 2/2026	QUARTER 2/2025	
- Disposal and sale of fixed assets			
- Gains from revaluation of assets upon capital contribution			
- Fines received	129.227.802		
- Tax reductions			
- Grants, sponsorships, and gifts recognised as other income			
- Other items		-26.082.800	
Total	129.227.802	-26.082.800	
8 Other expenses	QUARTER 2/2026	QUARTER 2/2025	
- Net book value of fixed assets and expenses from disposal and sale of fixed assets			

-	Losses from revaluation of assets upon capital contribution		
-	Fines incurred	4,253.743	139.695.150
-	Other expenses	-2.745.422	
	Total	1.508.321	139.695.150
9	Selling and general administrative expenses	QUARTER 2/2026	QUARTER 2/2025
a	General administrative expenses incurred during the period	7.829.283.059	6.414.596.276
	In which:		
	- Salaries	4.151.502.150	3.811.522.064
	- Depreciation of fixed assets	197.417.607	218.140.995
	- External services	883.247.655	899.065.792
	- Transaction costs	237.500.555	299.696.648
	- Other expenses	2.359.615.092	1.186.170.777
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 expenses	34.001.013.177	20.033.996.111
-	Labour costs	28.223.364.504	16.156.898.847
-	Depreciation of fixed assets	4.281.267.614	6.425.643.635
-	External services expenses	4.213.767.355	1.914.737.469
-	Other expenses in cash	11.834.290.588	4.393.317.796
	Total	82.553.703.238	48.924.593.858
11	Current corporate income tax expenses	QUARTER 2/2026	QUARTER 2/2025
-	Accounting profit before tax	9.873.384.778	1.660.931.915
-	Tax calculated at the current corporate income tax rate		
	Adjustments	-122.988.378	-72.876.900
-	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 expenses	1.965.326.001	399.603.302
12	Deferred corporate income tax expenses	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		
-	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		
-	Total deferred corporate income tax	145.047.805	12.455.109
-	Other payables		

VII SUPPLEMENTARY 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	Going concern information		
7	Other information		

Approved, 20 July 2026

Preparer

Chief Accountant

Legal representative



Pham Thi Hanh



Pham Thi Thu Trang



Nguyễn Trọng Thuy

3. ACCOUNTS RECEIVABLE FROM CUSTOMERS

6 months 2026

Unit: VND

ITEMS	ENDING BALANCE		OPENING BALANCE	
	Carrying amount	Provision amount	Carrying amount	Provision amount
a/ Short-term accounts receivable from customers	4.716.844.212	1.093.796.310	3.519.898.811	1.093.796.310
- Customers accounting for 10% or more of total receivables				
- Other customers	4.716.844.212	1.093.796.310	3.519.898.811	1.093.796.310
b/ Long-term accounts receivable from customers	70.000.000	0	70.000.000	0
- Customers accounting for 10% or more of total receivables				
- Other customers	70.000.000		70.000.000	
c/ Accounts receivable from related parties	20.851.699.138	0	11.237.868.732	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	485.929.289		2.291.279.289	
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				
Total	25.638.543.350	1.093.796.310	14.827.767.543	1.093.796.310

4. OTHER RECEIVABLES

6 months 2026

Unit: VND

ITEMS	ENDING BALANCE		OPENING BALANCE	
	Carrying amount	Provision amount	Carrying amount	Provision amount
a - Short-term	2.118.537.738	0	1.949.411.183	0
Dividends and profits receivable				
Receivables from employees	722.709.277		661.861.316	
Deposits				
Lending of non-monetary assets				
Payments on behalf				
Other receivables	1.395.828.461		1.287.549.867	
b - Long-term	17.500.000	0	17.500.000	0
Dividends and profits receivable				
Receivables from employees				
Deposits	17.500.000		17.500.000	
Lending of non-monetary assets				
Payments on behalf				
Other receivables				
c - Receivables from BCC contracts under joint control of the enterprise				
Total	2.136.037.738	0	1.966.911.183	0

6. BAD DEBTS

6 months 2026

Unit: VND

NO.	DESCRIPTION	ENDING BALANCE			OPENING BALANCE		
		Original debt value	Recoverable value	Debtors	Original debt value	Recoverable value	Debtors
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

6 months 2026

Unit: VND

ITEMS	ENDING BALANCE		OPENING BALANCE	
	Cost	Provision	Cost	Provision
- Goods in transit				
- Raw materials	11.248.130.554		11.214.667.320	
- Tools and supplies	11.996.372		10.670.399	
- Work in progress	7.783.009.993		6.607.490.986	
- Finished goods				
- Merchandise	1.855.388.278		1.846.009.455	
- Goods sent to agents				
- Raw materials and supplies in tax-suspension warehouse				
Total	20.898.525.197	0	19.678.838.160	0

8. LONG-TERM ASSETS IN PROGRESS

6 months 2026

Unit: VND

ITEMS	ENDING BALANCE	OPENING BALANCE
a) Long-term work in progress	0	0
b) Construction in progress	59.984.973	13.731.411.351
In which:		
- Liquidation	59.984.973	59.984.973
- New construction of vessel PTS31		6.125.887.909
- New construction of vessel PTS32		7.545.538.469
Total	59.984.973	13.731.411.351

9. Schedule Of Changes In Fixed Assets

6 months 2026

Item	Buildings and structures	Machinery and equipment	Motor vehicles and transmission equipment	Management equipment	Other assets	Grand Total
HISTORICAL COST OF TANGIBLE FIXED ASSETS						
Opening balance	16.892.099.019	4.843.335.759	366.369.773.882	1.692.426.219	166.694.658	389.964.329.537
- Purchases during the year						0
- Completed construction investment			23.204.699.961			23.204.699.961
- Other increases						0
- Reclassification to investment properties						0
- Disposal and sale		119.796.800				119.796.800
- Other decreases (adjustments)						0
Closing balance	16.892.099.019	4.723.538.959	389.574.473.843	1.692.426.219	166.694.658	413.049.232.698
ACCUMULATED DEPRECIATION						
Opening balance	14.351.468.582	4.051.939.266	238.448.372.816	1.433.563.789	166.694.658	258.452.039.111
- Depreciation during the period	281.349.905	93.322.903	10.223.835.191	41.663.346	0	10.640.171.345
- Other increases						
- Reclassification to investment properties						
- Disposal and sale		119.796.800				119.796.800
- Other decreases (adjustments)						
Closing balance	14.632.818.487	4.025.465.369	248.672.208.007	1.475.227.135	166.694.658	268.972.413.656
NET BOOK VALUE OF TANGIBLE FIXED ASSETS						
- Opening balance	2.540.630.437	791.396.493	127.921.401.066	258.862.430	0	131.512.290.426
- As at the period end	2.259.280.532	698.073.590	140.902.265.836	217.199.084	0	144.076.819.042

- Ending net book value of tangible fixed assets used as collateral or pledged to secure loans: VND 87,470,378,937

- Ending historical cost of fixed assets fully depreciated but still in use: VND 147,030,262,885

- Historical cost of tangible fixed assets pending disposal at the period end

- Commitments for high-value purchases and sales of tangible fixed assets in the future:

- Other changes in tangible fixed assets:

16. BORROWINGS AND FINANCE LEASE LIABILITIES

6 months 2026

Unit: VND

ITEMS	ENDING BALANCE	DURING THE PERIOD		OPENING BALANCE
		Increase	Decrease	
a/ Short-term borrowings	15.075.541.549	23.335.231.681	39.350.047.425	31.090.357.293
Short-term borrowings from Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch	15.075.541.549	22.750.231.681	38.765.047.425	31.090.357.293
Short-term borrowings from individuals	0	585.000.000	585.000.000	0
b/ Current portion of long-term borrowings				
Current portion of long-term borrowings from Joint Stock Commercial Bank for Foreign Trade of Vietnam - 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 Joint Stock Commercial Bank for Foreign Trade of Vietnam - 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	31.592.047.039	51.659.577.425	61.342.988.033

19. TAXES AND OTHER OBLIGATIONS TO THE STATE BUDGET

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

Item	Opening balance payable	Opening balance of receivables	Payables incurred during the period	Amount paid during the period	Closing balance of payables	Closing balance of receivables
I. Taxes	1.060.781.513	2.015.113.534	13.360.857.034	9.580.688.589	3.784.350.969	958.514.545
1. Value added tax on domestic sales	615.263.388	1.041.331.753	8.556.159.722	7.107.721.614	1.960.065.133	937.695.390
2. Value added tax on imports						
3. Special consumption tax						
4. Import and export duties						
5. Corporate income tax		973.781.781	3.103.237.748	525.896.787	1.624.378.335	20.819.155
6. Personal income tax	418.490.172		1.290.277.139	1.513.004.263	195.763.048	
7. Natural resources tax						
8. Land and housing tax						
9. Land rental	27.027.953		411.182.425	434.065.925	4.144.453	
10. Other taxes						
II. Other payables	0	0	257.216.196	257.216.196	0	0
1. Surcharges						
2. Fees and charges			257.216.196	257.216.196		
3. Other payables						
Total	1.060.781.513	2.015.113.534	13.618.073.230	9.837.904.785	3.784.350.969	958.514.545

27. STATEMENT OF CHANGES IN OWNER'S EQUITY

6 months 2026

Unit: VND

Item	Owners' invested capital	Share premium	Investment and development fund	Undistributed post-tax profits	Total
Opening balance of the previous year	55.680.000.000	6.024.502.460	18.697.189.166	17.091.443.198	97.493.134.824
- Increase during the previous year					
- Profit during the previous year				10.828.607.604	10.828.607.604
- Other increases					
- Decrease during the period (Profit distribution)				3.784.000.000	3.784.000.000
- Loss during the previous year					
- Other decreases				86.107.896	86.107.896
Closing balance of the previous year (Opening balance of the period)	55.680.000.000	6.024.502.460	18.697.189.166	24.049.942.906	104.451.634.532
- Increase during the period					
- Profit during the period				12.210.104.612	12.210.104.612
- Other increases					
- Decrease during the period				6.728.400.000	
- Loss during the period					
- Other decreases				89.139.298	89.139.298
Closing balance	55.680.000.000	6.024.502.460	18.697.189.166	29.442.508.220	109.844.199.846

Related party information

INTRA-GROUP TRANSACTIONS WITH CONSTRUCTION GROUP

6 months 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 sold to:	146.736.943.028	11.738.955.431	158.475.898.459	112.727.272.797	9.018.339.140	121.745.611.937
I	Revenue from rendering of services	146.736.943.028	11.738.955.431	158.475.898.459	112.719.407.044	9.017.552.565	121.736.959.609
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 Fuel Joint Stock Company	1.702.627.200	136.210.176	1.838.837.376	0	0	0
4	Petrolimex Petrochemical Corporation - JSC	0	0	0	0	0	0
5	Petrolimex Quang Ninh One Member Limited Liability Company - B12 Oil Port	511.711.034	40.936.883	552.647.917	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	Hai Phong Cua Cam Port Joint Stock Company			0			0
II	Other income	0	0	0	7.865.753	786.575	8.652.328
1	PJICO HP Insurance Company			0	7.865.753	786.575	8.652.328
B	PETROLIMEX HAIPHONG TRANSPORTATION AND SERVICES JOINT STOCK COMPANY purchased	99.948.237.918	3.874.584.947	103.822.822.865	72.823.002.680	7.022.486.160	79.845.488.840
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	78.975.844.929	2.725.443.781	81.701.288.710	60.998.423.370	6.012.353.898	67.010.777.268
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	15.312.000	1.224.960	16.536.960	47.572.800	4.757.280	52.330.080
6	Petrolimex Quang Ninh One Member Limited Liability Company	79.124.800	6.329.984	85.454.784			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 proceeds)	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 (shortage of goods)	137.066.306	0	137.066.306	623.800.351	0	623.800.351
10	Petrolimex Bac Ninh One Member Limited Liability Company (inventory shortage)	226.174.800	0	226.174.800	54.266.700	0	54.266.700
11	Petrolimex Nghe An One Member Limited Liability Company	0	0	0	165.425.500	16.542.550	181.968.050
12	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
13	Petrolimex Joint Stock Tanker Company	0	0	0	0	0	0
14	Petrolimex Equipment Joint Stock Company	0	0	0	25.250.000	2.020.000	27.270.000
15	Vipco Halong CO.,LTD	993.500.000	79.480.000	1.072.980.000	650.500.000	52.040.000	702.540.000
16	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
17	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
18	Vitaco Saigon Company Limited	36.363.636	2.909.092	39.272.728	81.818.181	6.545.457	88.363.638
19	Petrolimex Thanh Hoa One Member Limited Liability Company (shortage of goods)	0	0	0	0	0	0
20	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
21	Petrolimex Kinh Bac Branch - Petrolimex Bac Ninh One Member Limited Liability Company	0	0	0	0	0	0
22	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
23	Vipco Ha Long One Member Limited Company - Haiphong Branch	0	0	0	0	0	0
24	Petrolimex Khanh Hoa One Member Limited Liability Company	29.725.000	2.378.000	32.103.000	0	0	0
25	Petrolimex Asphalt Branch Hai Phong	0	0	0	0	0	0
26	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
27	Nha Be Petroleum General Depot	2.999.359	239.949	3.239.308	8.043.305	643.465	8.686.770
28	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
29	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
30	Petrolimex Information Technology And Telecommunication Joint Stock Company	0	0	-	-	-	-
31	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

	REPAIR AND NEW CONSTRUCTION OF WATERCRAFT	PETROLEUM TRADING	LUBRICANT TRADING	WATERWAY TRANSPORT	REAL ESTATE TRADING	OTHER SERVICES	TOTAL
REVENUE							
Total revenue	852.287.829	61.669.067.611	4.354.549	112.719.407.044	0	136.363.638	175.381.480.671
Inter-segment revenue							0
Revenue	852.287.829	61.669.067.611	4.354.549	112.719.407.044	0	136.363.638	175.381.480.671
OPERATING RESULTS							
Segment results	-661.009.747	-120.615.660	-13.206.011	12.027.894.388	0	85.834.864	11.318.897.834
Interest income from deposits							9.047.339
Other income not related to production and business activities							-2.948.167.307
Corporate income tax							-1.794.712.628
Profit for the year		0		0	0	0	6.585.065.238

SEGMENT REPORT 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

[illegible]

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

Unit: VND

[illegible]