

Number:

Hanoi, 27th July 2026



V/v: Disclosure of Separated Financial Statements for the 2nd quarter of 2026

**To: - State Securities Commission;
- Hanoi Stock Exchange;**

1. Company name: Petrokimex Petrochemical Corporation - JSC.
2. Stock code: PLC
3. Address: Floor 18 & 19, No. 229 Tay Son Street, Kim Lien Ward, Hanoi City.
4. Phone: (84-24) 38513205 Fax: (84-24) 38513207
5. Person performing the disclosure: Ms. Phuong Thao Hien - Chief Accountant.
6. Content of the disclosed information:
 - Separated Financial Statements for the 2nd quarter of 2026 of Petrokimex Petrochemical Corporation - JSC were prepared on July 27, 2026;
 - Explanation of changes in business results in the second quarter of 2026;
7. Website address to public information: www.plc.petrokimex.com.vn.

We hereby commit that the information disclosed above give a true and fair view and we are fully responsible before the law for the content of the disclosed information.

Sincerely./.

Recipient:

GENERAL DIRECTOR

- As above;
- File: VT, TCKT.

Le Quang Tuan

**PETROLIMEX PETROCHEMICAL
CORPORATION - JSC**



THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom – Happiness

Hanoi, 27th July 2026

**SEPARATED FINANCIAL STATEMENTS
IN THE 2ND QUARTER OF 2026**



SEPARATE STATEMENT OF FINANCIAL POSITION

At 30 June 2026

Unit: VND

ASSETS	Code	Note	30/6/2026	31/12/2025
1	2	3	4	5
A - CURRENTS ASSETS	100		1.205.360.715.144	1.461.292.648.995
I. Cash and cash equivalents	110		37.175.836.476	212.789.246.036
1. Cash	111		37.175.836.476	212.789.246.036
2. Cash equivalents	112		0	0
II. Short-term financial investments	120		0	75.000.000.000
1. Securities hold-for-trading	121		0	0
2. Provision for securities (*)	122		0	0
3. Hold-to-maturity investments	123		0	75.000.000.000
4. Provision for short-term held-to-maturity investments (*)	124		0	0
5. Other short-term investment	125		0	0
6. Provision for losses on other short-term investments (*)	126		0	0
III. Short-term accounts receivable	130		625.053.484.599	611.186.057.759
1. Accounts receivable from customers	131		579.889.798.087	584.156.871.322
2. Prepayments to suppliers	132		32.755.209.223	11.191.267.041
3. Receivables from related parties	133		0	0
4. Receivables from construction contract	134		0	0
5. Other receivables	135		48.988.870.613	33.633.520.773
6. Allowance for doubtful debts (*)	136		(36.580.393.324)	(17.795.601.377)
7. Shortage of assets awaiting resolution	137		0	0
IV. Inventories	140		530.588.501.665	545.809.037.775
1. Inventories	141		532.854.972.676	545.809.037.775
2. Provision for devaluation inventories (*)	142		(2.266.471.011)	0
V. Short-term biological asset	150		0	0

1. Short-term livestock for single-cycle production	151		0	0
2. Seasonal crops or short-term single-harvest crops	152		0	0
3. Provision for impairment of short-term biological assets (*)	153		0	0
VI. Other current assets	160		12.542.892.404	16.508.307.425
1. Short-term prepaid expenses	161		249.129.134	1.655.411.550
2. Deductible value added tax	162		0	0
3. Taxes and others receivable from State Treasury	163		12.293.763.270	14.852.895.875
4. Trading government bonds	164		0	0
5. Other current assets	165		0	0
B. LONG-TERM ASSETS	200		734.693.477.551	759.091.704.065
I. Accounts receivable – long term	210		1.128.000.000	1.128.000.000
1. Long term receivables from customers	211		0	0
2. Long term advance to suppliers	212		0	0
3. Working capital from subunits	213		0	0
4. Long term receivables from related parties	214		0	0
5. Long term other receivables	215		1.128.000.000	1.128.000.000
6. Provision for bad debts (*)	216		0	0
II. Fixed assets	220		227.897.407.060	240.652.278.082
1. Tangible fixed assets	221		220.032.793.964	232.169.205.754
- Cost	222		809.315.207.082	799.778.947.409
- Accumulated depreciation (*)	223		(589.282.413.118)	(567.609.741.655)
2. Fixed assets of finance leasing	224		0	0
- Cost	225		0	0
- Accumulated depreciation (*)	226		0	0
3. Intangible fixed assets	227		7.864.613.096	8.483.072.328
- Cost	228		17.295.927.013	17.167.761.761
- Accumulated depreciation (*)	229		(9.431.313.917)	(8.684.689.433)
III. Long-term biological asset	230		0	0
1. Livestock for periodic production	231		0	0

a) Immature livestock under development for periodic output	232		0	0
b) Livestock for periodic production at maturity stage	233		0	0
- Cost	234		0	0
- Accumulated depreciation (*)	235		0	0
2. Long-term biological assets – livestock for single output cycle	236		0	0
3. Long-term biological crops – seasonal or single-output crops	237		0	0
4. Provision for impairment of long-term biological assets (*)	238		0	0
IV. Investment properties	240		0	0
- Cost	241		0	0
- Accumulated depreciation (*)	242		0	0
V. Long-term assets in progress	250		9.982.461.975	9.164.615.130
1. Long-term work in progress	251		0	0
2. Construction in progress	252		9.982.461.975	9.164.615.130
VI. Long-term financial investments	260		423.656.187.424	432.922.405.912
1. Investments in subsidiaries	261		615.700.000.000	615.700.000.000
2. Investments in associates	262		66.000.000.000	66.000.000.000
3. Other long-term investments	263		0	0
4. Allowance for diminution in the value of long-term financial investments (*)	264		(258.043.812.576)	(248.777.594.088)
5. Held-to-maturity investments	265		0	0
6. Provision for impairment of long-term held-to-maturity investments (*)	266		0	0
VII. Other long-term assets	270		72.029.421.092	75.224.404.941
1. Long-term prepaid expenses	271		72.029.421.092	75.224.404.941
2. Deferred tax assets	272		0	0
3. LT equipment, materials and spare parts	273		0	0
4. Other long-term assets	274		0	0
TOTAL ASSETS (280 = 100 + 200)	280		1.940.054.192.695	2.220.384.353.060
C – LIABILITIES	300		660.088.828.739	992.842.079.130

I. Current liabilities	310		658.088.828.739	990.842.079.130
1. Accounts payable to suppliers	311		61.263.280.788	86.980.103.002
2. Advances from customers	312		3.542.855.907	1.905.548.487
3. Dividend payable	313		2.488.353.120	2.488.353.120
4. Taxes and others payable to State Treasury	314		16.521.703.624	26.391.398.420
5. Payables to employees	315		31.245.263.578	26.961.420.277
6. Accrued expenses	316		40.612.797.996	7.712.746.911
7. Payables to related parties	317		0	0
8. Payables from construction contract	318		0	0
9. Short-term deferred revenue	319		0	0
10. Other payables – short-term	320		2.964.917.948	3.570.192.632
11. Short-term borrowings	321		496.937.304.703	831.175.065.206
12. Provision for short-term payable	322		0	0
13. Bonus and welfare fund	323		2.512.351.075	3.657.251.075
14. Stabilization fund	324		0	0
15. Trading government bonds	325		0	0
II. Long-term liabilities	330		2.000.000.000	2.000.000.000
1. Long-term trade payables	331		0	0
2. Long-term advance to customers	332		0	0
3. Taxes and others payable to State Treasury	333		0	0
4. Long-term accruals	334		0	0
5. Working capital from subunits	335		0	0
6. Longterm payables to related parties	336		0	0
7. Longterm deferred revenue	337		0	0
8. Other long-term payables	338		2.000.000.000	2.000.000.000
9. Long term loans and debts	339		0	0
10. Convertible bond	340		0	0
11. Preference shares	341		0	0
12. Deferred tax liabilities	342		0	0
13. Provision for bad debts	343		0	0

14. The development of science and technology fund	344		0	0
D – EQUITY	400		1.279.965.363.956	1.227.542.273.930
1. Owners' equity	411		807.988.390.000	807.988.390.000
- Ordinary shares with voting rights	411a		807.988.390.000	807.988.390.000
- Preference shares	411b		0	0
2. Share premium	412		3.561.050.000	3.561.050.000
3. Convertible Bond	413		0	0
4. Other capital	414		466.200.000	466.200.000
5. Treasury shares	415		(12.730.000)	(12.730.000)
6. Asset revaluation difference	416		0	0
7. Foreign exchange gain/loss	417		0	0
8. Investment and development fund	418		381.645.081.264	369.268.305.426
9. Other equity funds	419		20.463.604.691	20.463.604.691
10. Retained profits	420		65.853.768.001	25.807.453.813
- Retained profits brought forward	420a		13.430.673.956	13.430.677.975
- Retained profit for the current year	420b		52.423.094.045	12.376.775.838
TOTAL RESOURCES (440 = 300 + 400)	440		1.940.054.192.695	2.220.384.353.060

Hanoi, 27th July 2026

ACCOUNTANT

CHIEF ACCOUNTANT

GENERAL DIRECTOR

Nguyen Quang Hung

Phuong Thao Hien

Le Quang Tuan



SEPARATE STATEMENT OF INCOME

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

Unit: VND

Item	Code	Note	2nd quarter		Six-month period ended	
			This year	Last year	This year	Last year
1	2	3	4	5	6	7
1. Revenue from sales of goods	01		452.807.535.103	668.426.132.621	1.105.868.269.556	1.143.815.880.507
2. Deductions	02		0		0	
3. Net revenue from sales of goods and provision of services (10 = 01 - 02)	10		452.807.535.103	668.426.132.621	1.105.868.269.556	1.143.815.880.507
4. Cost of sales	11		301.786.803.814	533.963.592.709	811.885.504.744	889.511.539.352
5. Gross profit (20 = 10 - 11)	20		151.020.731.289	134.462.539.912	293.982.764.812	254.304.341.155
6. Gain/Loss from sale and disposal of investment property	21		0	0	0	0
7. Financial income	22		8.199.754.220	4.280.011.312	16.400.979.933	7.474.819.681
8. Financial expenses	23		(18.550.033.341)	10.812.142.200	31.568.605.025	15.142.481.380
<i>In which: Interest expense</i>	24		9.450.048.671	5.245.417.922	18.945.999.308	9.030.797.561
9. Selling expenses	25		60.323.459.929	70.611.150.414	141.838.903.119	136.289.349.134
10. General and administration expenses	26		52.091.394.772	28.031.801.411	77.423.524.420	52.914.227.669
11. Net operating profit {30 = 20 +21 + 22 - (23 + 25 + 26)}	30		65.355.664.149	29.287.457.199	59.552.712.181	57.433.102.653

Item	Code	Note	2nd quarter		Six-month period ended	
			This year	Last year	This year	Last year
12. Other income	31		1.860.412.649	954.948.153	2.183.346.649	985.060.140
13. Other expenses	32		1.524.339.755	469.871.868	2.189.569.844	676.829.621
14. Other profit (40 = 31 - 32)	40		336.072.894	485.076.285	(6.223.195)	308.230.519
15. Accounting profit before tax (50 = 30 + 40)	50		65.691.737.043	29.772.533.484	59.546.488.986	57.741.333.172
16. Current corporate income tax expense	51		3.729.426.109	6.043.165.421	7.123.394.941	11.678.316.908
17. Deferred corporate income tax expense	52		0		0	
18. Net profit after tax (60 = 50 - 51 - 52)	60		61.962.310.934	23.729.368.063	52.423.094.045	46.063.016.264
19. Basic earnings per share	70					
20. Diluted earnings per share	71					

Hanoi, 27th July 2026

CCOUNTANT

CHIEF ACCOUNTANT

GENERAL DIRECTOR

Nguyen Quang Hung

Phuong Thao Hien

Le Quang Tuan



SEPARATE STATEMENT OF CASH FLOWS

(Indirect method)

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

Unit: VND

Item	Code	Six-month period ended	
		This year	Last year
1	2	3	4
I. Cash flows from operating activities			
1. Profit before tax	01	59.546.488.986	57.741.333.172
2. Adjustments for			
- Depreciation and amortisation	02	24.382.607.028	22.731.384.730
- Allowances and provisions	03	30.317.481.446	(948.628.433)
- Unrealised foreign exchange gains/losses	04	0	4.799.908.714
- Profits from investing activities	05	(1.121.457.374)	(5.578.818.666)
- Interest expense	06	18.945.999.308	9.030.797.561
- Other adjustment	07	0	0
3. Operating profit before changes in working capital	08	132.071.119.394	87.775.977.078
- Change in receivables	09	(32.739.025.826)	(215.218.847.740)
- Change in inventories	10	12.954.065.099	(40.897.523.381)
- Change in payables and other liabilities (not included interest expenses and income tax payables)	11	1.041.465.201	140.077.549.478
- Change in prepaid expenses	12	3.906.389.705	1.665.527.259
- Decrease/(Increase) in securities held for trading	13	0	0
- Interest paid	14	(18.945.999.308)	(9.030.797.561)
- Income tax paid	15	(4.269.704.830)	(9.434.635.559)
- Other income from business activities	16		0
- Other payments for operating activities	17	(1.144.900.000)	(1.280.334.200)
Net cash flows from operating activities	20	92.873.409.435	(46.343.084.626)
II. Cash flows from investing activities			

Item	Code	Six-month period ended	
		This year	Last year
1. Payments for additions to fixed assets and other	21	(11.739.226.522)	(12.663.556.842)
2. Proceeds from disposals of assets	22	1.121.457.374	246.309.090
3. Payments for term deposits and for investments in other entities	23		(145.000.000.000)
4. Collection of loans provided to related parties and other	24	75.000.000.000	185.000.000.000
5. Payments for equity investments in other entities	25		0
6. Proceed from collection investment in other entity	26		0
7. Receipts of interests and share of profit	27	1.368.710.656	5.165.130.756
Net cash flows from investing activities	30	65.750.941.508	32.747.883.004
III. Cash flows from financing activities			
1. Proceeds from issuance of ordinary shares	31		0
2. Money to return contributed capital to owners, buy back shares of the issued business	32		0
3. Proceeds from short-term borrowings	33	641.986.564.347	572.674.915.829
4. Payments to settle loan principals	34	(976.224.324.850)	(391.107.336.241)
5. Payments for principal of finance leaser	35		0
6. Dividend paid to owner	36	0	(40.298.101.850)
Net cash flows from financing activities	40	(334.237.760.503)	141.269.477.738
Net cash flows during the year (50 = 20+30+40)	50	(175.613.409.560)	127.674.276.116
Cash and cash equivalents at the beginning of the year	60	212.789.246.036	64.985.556.982
Impact of exchange rate fluctuation	61		6.521.441
Cash and cash equivalents at the end of the year (70 = 50+60+61)	70	37.175.836.476	192.666.354.539

Hanoi, 27th July 2026

ACCOUNTANT

CHIEF ACCOUNTANT

GENERAL DIRECTOR

Nguyen Quang Hung

Phuong Thao Hien

Le Quang Tuan

NOTES TO THE FINANCIAL STATEMENTS

Year 2026

I. Operational characteristics of the business

1. Form of capital ownership:

Petrolimex Petrochemical Corporation - JSC, formerly known as Petrolimex Petrochemical Joint Stock Company, under the Vietnam National Petroleum Group (formerly Vietnam National Petroleum Corporation), operates under the Law on State-owned Enterprises, then was transformed into a joint stock company under Decision No. 1801/2003/QD-BTM dated 23 December 2003 issued by the Minister of Trade (currently known as the Ministry of Industry and Trade). The time of handover to the joint stock company was March 1, 2004 according to the handover minutes signed between representatives of the Ministry of Trade, Vietnam National Petroleum Corporation and Petrolimex Petrochemical Company. On February 5, 2013, the Board of Directors of the Vietnam National Petroleum Group issued Resolution No. 047/2013/PLX-NQ-HĐQT on approving the restructuring project of Petrolimex Petrochemical Joint Stock Company to form Petrolimex Petrochemical Corporation - JSC.

The parent company of the Corporation is Vietnam National Petroleum Group (“Petrolimex”) who owns 79.07% of the Corporation’s shares, other shareholders owning 20.93% of the shares.

2. Business areas:

Production, trading, import and export of petrochemical products and services related to petrochemicals.

3. Main business lines:

Trade and import, export lubricant, asphalt and chemicals (except for chemicals prohibited by the State) and other commodities of oil and gas industry;

Trade and import, export specialised materials and equipment of the petrochemical industry;

Provide transportation, warehouse, production, analysis and test, consultancy and technical services relating to the petrochemical industry;

Do real estate business; and

Provide maritime services and ship supplies.

4. The corporation's production and business cycle is within 12 months.

5. Business Structure

5.1. List of Subsidiaries:

- Petrolimex Asphalt Company Limited
- Petrolimex Chemical Company Limited

5.2. List of Joint Ventures and Affiliates:

- VP Petrochemical Transport Joint Stock Company

5.3. List of Directly Affiliated Units

- Da Nang Petrochemical Branch
- Saigon Petrochemical Branch
- Can Tho Petrochemical Branch
- Thuong Ly Lubricant Plant
- Nha Be Lubricant Plant

6. The number of employees as of March 31, 2026 is 342 people

II. Annual, accounting period, accounting and presentation currency:

1. The annual accounting period of the Corporation starts from 1 January to 31 December.
2. The Corporation's accounting currency is Vietnam Dong ("VND").

III. Accounting standards and regimes:

1. Accounting regimes: Under Circular 99/2025/TT-BTC dated 27/10/2015.
2. Statement on Compliance with Accounting Standards and Accounting Regulations: We comply with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations concerning the preparation and presentation of financial statements.
3. Accounting Method Applied: Computerized accounting.

IV. Summary of significant accounting policies:

1. Types of exchange rates applied in accounting
 - Transactions in currencies difference than VND during the year are converted to VND at the actual exchange rate on the transaction date
 - Year-end balances of assets and liabilities denominated in currencies other than VND are converted to VND at the transfer buying/transfer selling rate of the commercial bank where the corporation regularly conducts transactions at the end of the accounting year
 - All exchange rate differences are recorded in a separate income statement.
2. Principle for recognizing cash and cash equivalents: This includes cash and bank deposits. Cash equivalents are highly liquid short-term investments that can be easily converted into

a specific amount of cash, have little risk of value changes, and are used to meet short-term cash payment commitments rather than for investment or other purposes.

3. Principles for investments

- a) Investments held to maturity: Recorded at cost less provision for doubtful receivables;
- b) Investments in subsidiaries, joint ventures, and associates:
 - Investments in subsidiaries and associates are initially recorded at cost, including the purchase price and directly related purchase costs. After initial recognition, these investments are determined at cost less the provision for impairment of the investment.
 - The provision for impairment of investment is established when the investee incurs losses that may lead to the parent company losing capital, unless there is evidence that the value of the investment has not deteriorated. The provision for impairment of investment is reversed when the investee subsequently generates profits to offset the previously established losses. The provision may only be reversed to the extent that the carrying value of the investment does not exceed the carrying value of the investment as assumed no provision had been recognized.

4. Receivables: Receivables are presented in the separate financial statements at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

Writing off uncollectible receivables:

Unit: VND

No	Customer name	Cancellation date	Amount
1.	Can Tho Footwear Company	31/12/2019	146.141.290
2.	Cuu Long Heavy Industry JSC	31/12/2019	118.833.600
3.	Vinh Hoang Co., Ltd.	31/12/2019	479.974.413
4.	North-South Expressway Transport Company Limited	31/12/2019	559.814.300
5.	Van Phong Technical and Commercial Joint Stock Company	30/09/2022	50.804.602
6.	Quang Tam Company Limited	30/09/2022	212.780.516
7.	Phuc Toan Viet Company Limited	31/10/2023	60.000.000
8.	Hoang Dat Company Limited	30/09/2025	943.975.153
	Total:		2.572.323.874

5. Principles for inventory:

- Inventory recognition principle: Based on the lower of cost and net realizable value.

- Inventory valuation method: Cost is calculated using the first-in, first-out (FIFO) method and includes all costs incurred to bring the inventory to its current location and condition. For finished goods and work-in-process, cost includes raw materials, direct labor costs, and allocated manufacturing overheads. Net realizable value is estimated based on the selling price of the inventory minus estimated costs to complete the product and estimated costs to sell the product
 - Inventory accounting Method: Perpetual inventory;
6. Accounting and Depreciation Principles for Tangible Fixed Assets (including perennial crops for periodic production, working animals), Intangible Fixed Assets, Leased Fixed Assets, investment properties.
 - Principles for Recognizing Fixed Assets: The original cost of tangible fixed assets includes the purchase price, import duties, non-refundable purchase taxes, and directly related costs to bring the asset to its intended operational location and condition. Costs incurred after the tangible fixed asset has been put into operation, such as repair, maintenance, and overhaul costs, are recognized in a separate income statement in the year in which the costs are incurred.
 - Method of Depreciating Fixed Assets: Straight-line method.
 7. Principles of accounting for deferred expenses:
 - Deferred expenses: According to current regulations.
 - Method of expense allocation: Straight-line method.
 8. Accounting principle for accounts payable: Cost principle.
 9. Principle for recognizing accrued expenses: According to current regulations
 10. Principle for recognizing and capitalizing borrowing costs: As an expense in the year in which it is incurred
 11. Principle for recognizing equity:
 - Principle for recognizing owner's equity, capital surplus, convertible bond options, and other owner's equity: Based on actual valuation.
 - Principle for recognizing exchange rate differences: According to accounting regulations and standards.
 - Principle for recognizing undistributed profits: According to accounting regulations and standards.
 12. Principles and methods for recognizing revenue and other income: According to accounting regulations and standards.
 - Revenue: Revenue is recognized in a separate income statement when the majority of the risks and benefits associated with ownership of the product or goods are transferred to the

buyer. Revenue is not recognized if there are material uncertainties relating to the recoverability of receivables or the possibility of sales returns. Sales revenue is recognized at net amount after deducting any discounts.

- Interest income: Recognized at a rate corresponding to the time based on the principal balance of deposits and the applicable interest rate.

13. Principles and methods for recognizing current corporate income tax expense (including supplemental corporate income tax expense as stipulated by global minimum tax regulations), deferred corporate income tax expense: As prescribed by the State.

V. Additional information for items presented in the Statement of Financial Position:

1. Cash and cash equivalent

Unit: VND

Item	30-06-2026	01-01-2026
- Cash	3.841.364.002	6.822.737.171
- Demand deposit	33.334.472.474	205.966.508.865
- Money in transit		
- Cash equivalent		
Total	37.175.836.476	212.789.246.036

2. Allocated pending cost

Unit: VND

Item	30-06-2026	01-01-2026
a) Short term		
- Advertising cost	249.129.134	1.287.544.050
- Others	0	367.867.500
Total	249.129.134	1.655.411.550
b) Long term		
- The cost of investing in office at the MIPEC building	25.938.221.960	26.351.096.726
- Land lease costs at Dinh Vu Industrial Park	12.126.077.208	12.408.079.002
- Pending tool allocation	6.371.525.418	7.238.364.623
- Costs of repairing fixed assets	27.593.596.506	28.631.712.472
- Others	0	595.152.118
Total	72.029.421.092	75.224.404.941

4. Investment held to maturity

Unit: VNĐ

Item	30-06-2026			01-01-2026		
	Original price	Recoverable price	Allowances	Original price	Recoverable price	Allowances
a) Short term	0	0	0	75.000.000.000	75.000.000.000	0
Term deposit	0	0	0	75.000.000.000	75.000.000.000	0
- 10% Total value of short-term time deposits						
HDBank	0	0	0	75.000.000.000	75.000.000.000	0
- Other deposits	0	0	0	0	0	0

5. Investing capital in other entities

Unit: VNĐ

Item	30-06-2026				01-01-2026			
	Ownership percentage %	Original price	Recoverable price	Allowances	Tỷ lệ sở hữu %	Original price	Recoverable price	Allowances
1. Investing in subsidiaries		615.700.000.000	394.121.357.987	221.578.642.013		615.700.000.000	432.922.405.912	182.777.594.088
- Petrolimex Asphalt Company Limited	100%	361.400.000.000	361.400.000.000		100%	361.400.000.000	361.400.000.000	
-Petrolimex Chemical Company Limited	100%	254.300.000.000	62.256.187.424	192.043.812.576	100%	254.300.000.000	71.522.405.912	182.777.594.088
2. Investing in joint ventures and affiliated companies	0	66.000.000.000	0	66.000.000.000	0	66.000.000.000	0	66.000.000.000
- VP Petrochemical Transportation Joint Stock Company	43,78%	66.000.000.000	0	66.000.000.000	43,78%	66.000.000.000	0	66.000.000.000
3. Investing in other entities	0	0	0	0	0	0	0	0
Total	0	681.700.000.000	423.656.187.424	258.043.812.576	0	681.700.000.000	432.922.405.912	248.777.594.088

6. Receivable from customers

Unit: VNĐ

Item	30-06-2026		01-01-2026	
	Book value	Allowances	Book value	Allowances
a) Short-term				
- Customers reached 10% or more.	430.287.622.586	0	455.180.547.901	0
Petrolimex Chemical Company Limited	430.287.622.586	19.194.311.242	455.180.547.901	0
- Other	149.602.175.501	16.331.546.040	128.976.323.421	16.741.065.335
Total	579.889.798.087	35.525.857.282	584.156.871.322	16.741.065.335
b) Long-term				
Total	0	0	0	0
c) Receivable from related parties.				
Petrolimex Asphalt Company Limited	0			
Petrolimex Chemical Company Limited	430.287.622.586	19.194.311.242	455.180.547.901	0
VP Petrochemical Transportation Joint Stock Company	312.554.808	0	142.491.085	0
Petrolimex Nghe An Limited Liability Company	3.832.900.527	0	997.309.978	0
Petrolimex Phu Tho Limited Liability Company	3.775.084.086	0	3.694.900.177	0
Petrolimex Ha Tinh Limited Liability Company	3.740.379.542	0	1.657.169.984	0
Other subsidiaries of Vietnam National Petroleum Group	46.604.316.347	0	45.817.922.246	0
Total	488.552.857.896	19.194.311.242	507.490.341.371	0

7. Other receivables

Unit: VNĐ

Item	30-06-2026		01-01-2026	
	Book value	Allowances	Book value	Allowances
a) Short-term				
- Receivables from dividends and distributed profits	1.054.536.042	1.054.536.042	1.054.536.042	1.054.536.042
- Advances to employees	6.402.445.088	0	2.167.215.264	0
- Receivables from employees	684.816.415	0	546.239.256	0
- Deposit	389.773.687	0	404.779.100	0
- Petrolimex Asphalt Company Limited	2.089.885.377	0	5.633.284.729	0

Item	30-06-2026		01-01-2026	
	Book value	Allowances	Book value	Allowances
- Petrolimex Chemical Company Limited	37.938.495.955	0	22.337.872.455	0
- Interest receivables	0	0	1.077.534.247	0
- Others	428.918.049	0	412.059.680	0
Total	48.988.870.613	1.054.536.042	33.633.520.773	1.054.536.042
b) Long-term				
- Other	1.128.000.000		1.128.000.000	
Total	1.128.000.000	0	1.128.000.000	0

8. Bad debt

Unit: VNĐ

Item	30-06-2026		01-01-2026	
	Original cost	Recoverable value	Original cost	Recoverable value
- Total value of accounts receivable and loans that are overdue or not yet overdue but unlikely to be recovered	82.029.926.330	45.449.533.006	19.469.260.671	1.673.659.294
Total	82.029.926.330	45.449.533.006	19.469.260.671	1.673.659.294

10. Inventories

Unit: VNĐ

Item	30-06-2026		01-01-2026	
	Amount	Provision	Amount	Provision
- Goods in transit	34.141.850.520		10.140.025.181	
- Raw materials	282.535.388.586		287.415.440.934	
- Tools and supplies	7.384.271.769		8.171.854.206	
- Work in progress	32.498.220.822		45.961.268.231	
- Finished goods	154.861.465.838	2.266.471.011	164.403.738.896	
- Merchandise inventories	21.433.775.141		29.716.710.327	
Total	532.854.972.676	2.266.471.011	545.809.037.775	0

12. Construction in progress

Unit: VNĐ

Item	30-06-2026	01-01-2026
- Purchasing	1.236.347.625	511.910.125
+ 10% Purchasing	1.202.347.625	477.910.125
Investment - Management System Software	1.202.347.625	477.910.125
+ Other	34.000.000	34.000.000
- Construction in progress	8.746.114.350	8.652.705.005
+ 10% Construction in progress	8.054.184.342	8.054.184.342
CT Lubricants and Chemicals Da Nang warehouse	8.054.184.342	8.054.184.342
+ Others	691.930.008	598.520.663
Total	9.982.461.975	9.164.615.130

13. Tangible fixed assets

Unit: VNĐ

Increase/Decrease tangible fixed assets	Code	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Total
Cost	100					
Opening balance	110	293.996.033.189	393.247.685.585	63.614.824.679	48.920.403.956	799.778.947.409
Additions	111	0	5.006.568.867	4.063.091.091	1.929.535.170	10.999.195.128
Completion of capital construction investment	112	0	0	0	0	0
Other increase	113	0	0	0	0	0
Investment in real estate	114	0	0	0	0	0
Disposals and write off	115	0	0	-1.462.935.455	0	-1.462.935.455
Other decrease	116	0	0	0	0	0
Closing balance	120	293.996.033.189	398.254.254.452	66.214.980.315	50.849.939.126	809.315.207.082
Accumulated depreciation	200					
Opening balance	210	216.721.070.342	276.727.103.822	42.499.240.833	31.662.326.658	567.609.741.655
Depreciation	211	7.000.583.073	11.607.435.243	2.019.540.895	2.313.546.773	22.941.105.984
Other increase	212	0	0	0	0	0
Investment in real estate	213	0	0	0	0	0
Disposals and write off	214	0	0	-1.268.434.521	0	-1.268.434.521
Other decrease	215	0	0	0	0	0
Closing balance	220	223.721.653.415	288.334.539.065	43.250.347.207	33.975.873.431	589.282.413.118
Net book value	300					
Opening balance	310	77.274.962.847	116.520.581.763	21.115.583.846	17.258.077.298	232.169.205.754
Closing balance	320	70.274.379.774	109.919.715.387	22.964.633.108	16.874.065.695	220.032.793.964
Depreciation is over, still in use	330	75.550.348.148	103.886.473.920	18.937.823.230	22.522.383.993	220.897.029.291

14. Intangible fixed assets

Unit: VNĐ

Increase/Decrease intangible fixed assets	Code	Software program	Total
Cost	100		
Opening balance	110	17.167.761.761	17.167.761.761
Additions	111	128.165.252	128.165.252
Completion of capital construction investment	112		0
Investment in real estate	113		0
Other increase	114		0
Disposals and write off	115		0
Other decrease	116		0
Closing balance	120	17.295.927.013	17.295.927.013
Accumulated depreciation	200		
Opening balance	210	8.684.689.433	8.684.689.433
Depreciation	211	746.624.484	373.312.242
Other increase	212		0
Disposals and write off	213		0
Other decrease	214		0
Closing balance	220	9.431.313.917	9.058.001.675
Net book value	300		
Opening balance	310	8.483.072.328	8.483.072.328
Closing balance	320	7.864.613.096	8.237.925.338
Depreciation is over, still in use	330	5.349.935.312	5.349.935.312

15. Payables

Unit: VNĐ

Item	30-06-2026		01-01-2026	
	Value	Capable of paying	Value	Capable of paying
a) Short-term	61.263.280.788	61.263.280.788	86.980.103.002	86.980.103.002
Over 10% value	40.420.070.637	40.420.070.637	49.932.851.659	49.932.851.659
Totalenergies Lubrifiants	9.694.760.200	9.694.760.200	16.284.206.536	16.284.206.536
Exxonmobil Asia Pacificpte Ltd	12.388.582.863	12.388.582.863	30.798.095.921	30.798.095.921
Behn Meyer Specialties (M) Plt	5.601.490.200	5.601.490.200		
Ducat Chemical Co., LTD	12.735.237.375	12.735.237.375	2.850.549.202	2.850.549.202
Others	20.843.210.151	20.843.210.151	37.047.251.343	37.047.251.343
Total	61.263.280.788	61.263.280.788	86.980.103.002	86.980.103.002
b) Long-term	0	0	0	0
Over 10% value	0	0	0	0
Others	0	0		
Total	0	0	0	0

16. Taxes and others receivable from and payable to State Treasury

Unit: VNĐ

Item	Code	01/01/2026		During the period			30/06/2026	
		Receivable	Payable	Estimaed payable	Actual payable	Deductiable	Receivable	Payable
Value Added Tax	1	0	986.331.596	120.679.432.080	(21.387.940.807)	(99.008.560.730)	0	1.269.262.139
Value Added Tax on Imported Goods	2	0	0	44.256.862.083	(44.256.862.083)	0	0	0
Excise tax	3	0	0	0	0	0	0	0
Import and export taxes	4	0	0	2.696.940.036	(2.811.767.961)	0	114.827.925	0
Corporate income tax	5	13.019.463.854	451.424.673	7.123.394.941	(4.269.704.830)	0	11.753.718.654	2.039.369.584
Personal income tax	6	0	353.965.256	2.778.461.185	(3.083.888.674)	0	182.957.790	231.495.557
Resource tax	7	0	0	0	0	0	0	0
Property tax, land rent	8	1.833.432.021	0	1.601.058.216	(9.885.096)	0	242.258.901	0
Environmental protection tax	9	0	3.191.126.880	14.170.258.060	(15.466.096.580)	0	0	1.895.288.360
Other	10	0	5.015.376	46.942.264	(51.957.640)	0	0	0
Recycling fees protect the environment	11	0	21.403.534.639	11.086.287.984	(21.403.534.639)	0	0	11.086.287.984
Fees, charges, and other payments.	12	0	0	129.670.000	(129.670.000)	0	0	0
Total	13	14.852.895.875	26.391.398.420	204.569.306.849	(112.871.308.310)	(99.008.560.730)	12.293.763.270	16.521.703.624

17. Payable for dividends and profits

Unit: VNĐ

Item	30/06/2026	01/01/2026
- Payable for dividends and profit	2.488.353.120	2.488.353.120
Total	2.488.353.120	2.488.353.120

18. Payable

Unit: VNĐ

Item	30/06/2026	01/01/2026
a) Short term		
- Investment expense for sales support	29.510.686.251	6.949.787.685
- Advertising expense	0	
- Land lease	0	
- Shipping expense	681.435.000	89.340.000
- Main repair costs for fixed assets	0	
- Others	10.420.676.745	673.619.226
Total	40.612.797.996	7.712.746.911
b) Long term		
- Interest expense		
- Other		
Total	0	0

19. Other payable

Unit: VNĐ

Item	30/06/2026	01/01/2026
a) Short term		
- Assets awaiting resolution	0	
- Trade union fee	2.354.701.580	2.096.278.603
- Social insurance	0	
- Health insurance		
- Unemployment insurance		
- Accepting short-term deposits and collateral.		
- Other	610.216.368	1.473.914.029
Total	2.964.917.948	3.570.192.632
b) Long term		
- Accept long-term deposit and collateral	0	0
- Other	2.000.000.000	2.000.000.000
Total	2.000.000.000	2.000.000.000

20. Loans and financial leases

Unit: VNĐ

Loans and financial leases	Code	30/06/2026		During the period		01/01/2026	
		Amount	Amount repayable	Increase	Decrease	Amount	Amount repayable
a) Short-term borrowing	100	496.937.304.703	496.937.304.703	641.986.564.347	(976.224.324.850)	831.175.065.206	831.175.065.206
Joint Stock Commercial Bank for Investment and Development of Vietnam	111	52.457.449.280	52.457.449.280	52.457.449.280	(95.522.476.057)	95.522.476.057	95.522.476.057
HSBC	112	0	0				0
Military Commercial Joint Stock Bank	113	0	0	6.414.494	(166.061.404.702)	166.054.990.208	166.054.990.208
Joint Stock Commercial Bank for Foreign Trade of Vietnam	114	0	0	18.146.489.255	(286.232.267.625)	268.085.778.370	268.085.778.370
Vietnam International Commercial Joint Stock Bank	115	0	0				0
Vietnam Prosperity Joint Stock Commercial Bank	116	0	0				0
Vietnam Joint Stock Commercial Bank for Industry and Trade	117	444.479.855.423	444.479.855.423	571.376.211.318	(428.408.176.466)	301.511.820.571	301.511.820.571
Saigon - Hanoi Commercial Joint Stock Bank	118	0	0				0
Vietnam Export Import Commercial Joint Stock Bank	119	0	0				0
Southeast Asia Commercial Joint Stock Bank	120	0	0				0
Shinhan Bank	121	0	0				0
BNP Paribas – Hanoi branch	122	0	0				0
Bank	123	0	0				0
b) Long term borrowing	200	0	0	0	0	0	0
From 1 to 5 years							
Over 5 years							

21. Equity

Unit: VNĐ

Item	Code	Equity					
		Owner's investment capital	Share premium	Other owner's equity	Net profit after tax and reserves	Other	Total
A	A	1	2	4	7	8	9
Beginning balance	A.10	807.988.390.000	3.561.050.000	466.200.000	443.561.371.092	(12.730.000)	1.255.564.281.092
Capital increase during the period	A.11						0
Profit for the period	A.12				46.063.016.264		46.063.016.264
Other increase	A.13						0
Capital reduction during the period	A.14				(40.398.783.000)		(40.398.783.000)
Loss during the period	A.15						0
Other decrease	A.16						0
Closing balance	A.20	807.988.390.000	3.561.050.000	466.200.000	449.225.604.356	(12.730.000)	1.261.228.514.356
Beginning balance this year	A.30	807.988.390.000	3.561.050.000	466.200.000	415.539.363.930	(12.730.000)	1.227.542.273.930
Capital increase during the period	A.31						0
Profit for the period	A.32				52.423.094.045		52.423.094.045
Other increase	A.33						0
Capital reduction during the period	A.34						0
Loss during the period	A.35						0
Other decrease	A.36				(4.019)		(4.019)
Closing balance this year	A.40	807.988.390.000	3.561.050.000	466.200.000	467.962.453.956	(12.730.000)	1.279.965.363.956

22. Details of owner's capital contribution

Unit: VNĐ

Item	30/06/2026	01/01/2026
b) Details of owner's capital contribution		
Capital contribution from Vietnam National Petroleum Group	638.892.590.000	638.892.590.000
Other	169.095.800.000	169.095.800.000
Total	807.988.390.000	807.988.390.000
d) Share		
Number of shares registered for issuance	80.798.839	80.798.839
Number of shares sold to the public	80.798.839	80.798.839
+ <i>Common stock</i>	80.798.839	80.798.839
+ <i>Preferred stock (classified as equity)</i>		
Number of shares repurchased (treasury shares)	1.273	1.273
+ <i>Common stock</i>	1.273	1.273
+ <i>Preferred stock (classified as equity)</i>		
Number of outstanding shares	80.797.566	80.797.566
+ <i>Common stock</i>	80.797.566	80.797.566
+ <i>Preferred stock (classified as equity)</i>	0	0
Par value of outstanding shares	10.000	10.000
d) Dividends		
Dividends are paid after the end of the fiscal year.	0	0
+ <i>Dividends have been announced on common stock.</i>		
+ <i>Dividends have been declared on preferred stock.</i>		
Unearned accumulated dividends on preferred stock		
e) Corporate funds		
Development Investment Fund	381.645.081.264	369.268.305.426
Other funds belonging to equity capital	20.463.604.691	20.463.604.691
g) Income and expenses, profits or losses are recognized directly in equity as required.		

23. Total revenue from sales and services

Unit: VNĐ

Item	This year	Last year
a) Revenue		
- Revenue from: Lubricant	1.087.427.670.255	955.451.199.684
- Revenue from: Chemical		166.122.615.022
- Other	18.440.599.301	22.242.065.801
Total:	1.105.868.269.556	1.143.815.880.507
b) Significant transactions with related parties - Revenue		
Petrolimex Asphalt Company Limited	2.092.772.051	2.484.027.611
Petrolimex Chemical Company Limited	1.690.504.951	167.899.397.237
VP Petrochemical Transport Joint Stock Company	624.012.100	544.593.600
Nghe An Petroleum Company	38.645.051.570	30.436.977.821
Phu Tho Petroleum Company	33.694.333.311	20.462.582.304
Ha Tinh Petroleum Company	20.788.376.680	18.281.072.110
Other member companies of Petrolimex	751.131.781.095	679.593.895.714
Total:	848.666.831.758	919.702.546.397

25. Cost of sales

Unit: VNĐ

Item	This year	Last year
- Cost of sale: Lubricant	792.021.305.253	703.684.475.305
- Cost of sale: Chemical		164.453.648.356
- Other	17.597.728.480	21.373.415.691
Allowance for Inventory Write-down; Allowance for Impairment of Biological Assets	2.266.471.011	
Cộng:	811.885.504.744	889.511.539.352

26. Financial income

Unit: VNĐ

Item	This year	Last year
- Interest income from deposits and borrowings	1.368.710.656	5.332.509.576
- Dividends are profits distributed in cash or non-monetary assets.	0	
- Foreign exchange gain	1.207.357.895	2.142.310.105
- Interest on deferred and installment sales	13.824.911.382	
Total:	16.400.979.933	7.474.819.681

27. Financial expenses

Unit: VNĐ

Item	This year	Last year
- Interest expense on borrowings	18.945.999.308	9.030.797.561
- Payment discounts for customers	377.257.509	424.804.416
- Foreign exchange losses	2.979.129.720	6.872.525.896
- Investment loss provisions	9.266.218.488	-1.185.646.493
Total:	31.568.605.025	15.142.481.380

28. Other income

Unit: VNĐ

Item	This year	Last year
Disposal of Property, Plant and Equipment	1.038.386.457	
- Other	1.144.960.192	985.060.140
Total:	2.183.346.649	985.060.140

29. Other expenses

Unit: VNĐ

Item	This year	Last year
- Carrying Amount of Fixed Assets Disposed of and Related Disposal Costs	939.950.118	
- Other	1.249.619.726	676.829.621
Total:	2.189.569.844	676.829.621

30. Cost of goods sold

Unit: VNĐ

Item	This year	Last year
- Employee costs	25.235.637.379	23.894.128.850
- Depreciation cost of fixed assets	5.635.145.442	4.058.666.301
- Costs of repairing fixed assets	3.227.529.803	2.900.404.722
- Shipping costs	16.935.907.192	14.074.277.380
- Sales support, advertising, and marketing expenses	54.931.474.177	45.990.614.004
- Outsourced services costs, office expenses, and travel expenses	10.232.222.918	9.434.362.198
- Other	25.640.986.208	35.936.895.679
Total:	141.838.903.119	136.289.349.134

31. Business management costs

Unit: VNĐ

Item	This year	Last year
- Employee costs	28.043.509.785	24.500.033.342
- Depreciation cost of fixed assets	2.239.518.116	2.521.878.753
- Outsourced services costs, office expenses, and travel expenses.	12.837.284.876	10.230.060.790
- Provision for doubtful receivables (or reversal of provision for doubtful receivables)	18.784.791.947	237.018.060
- Taxes, fees and charges	5.946.920.154	5.052.307.194
- Others	9.571.499.542	10.372.929.530
Total	77.423.524.420	52.914.227.669

32. Production and business costs by element

Unit: VNĐ

Item	This year	Last year
- Cost of raw materials and supplies	712.329.281.851	792.336.372.514
- Labor costs	74.162.203.160	69.667.332.047
- Depreciation cost of fixed assets	23.687.730.468	22.731.384.730
- Outsourced service costs	25.280.320.608	20.944.114.603
- Others	153.847.056.902	128.658.539.659
Total:	989.306.592.989	1.034.337.743.553

34. Items outside the Consolidated Statement of Financial Position

Unit: VNĐ

Item	30/06/2026	01/01/2026
c) Foreign currencies	863.221.107	415.282.003
d) Gold	193.770.000	193.770.000
e) The difficult debt collection issue has been resolved.	2.572.323.874	2.718.465.164

36. Add explanatory information

Unit: VNĐ

Item	Value
1. Cash and cash equivalents held by the business but not subject to restrictions on their use.	
Demand deposits	33.334.472.474
Vietnam Prosperity Joint Stock Commercial Bank	875.042.421
Vietnam Foreign Trade Commercial Bank	15.031.293.819
Vietnam Joint Stock Commercial Bank for Industry and Trade	13.460.086.984
Other	3.968.049.250
Cash equivalent	0

Item	Value
2. Provide a detailed explanation of the list of existing tangible fixed assets and those liquidated/sold/transferred during the period, with a value of 10% or more of the total tangible fixed assets	
3. Provide a detailed explanation of the list of existing intangible fixed assets and those liquidated/sold/transferred during the period with a value of 10% or more of the total value of intangible fixed assets	
Email PLC system	3.814.284.398
Business accounting management software from Piacom	4.096.400.000
Doffice	1.758.000.000
4. Detailed explanation of the list of existing investment properties and those liquidated/sold/transferred during the period with a value of 10% or more of the total investment property value	

Hanoi, 27th July 2026

ACCOUNTANT

CHIEF ACCOUNTANT

GENERAL DIRECTOR

Nguyen Quang Hung

Phuong Thao Hien

Le Quang Tuan