

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



FINANCIAL STATEMENTS

QUARTER III OF 2026

**ĐÀO
TRUNG
DŨNG**

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

Interim financial statements

For the period ended 30 September 2026

TABLE OF CONTENTS

	Page
Statement of financial position	01
Income statement	03
Cash flow statement.....	04
Notes to the financial statements	05

22
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INTERIM STATEMENT OF FINANCIAL POSITION
QUARTER 3 OF 2026
(As at 30 September 2026)

Item	Code	Note	Closing balance VND	Opening balance VND
A. CURRENT ASSETS	100		74,756,563,481	67,915,129,907
I. Cash and cash equivalents	110	V.01	17,685,415,957	10,749,384,617
Cash	111		17,685,415,957	10,749,384,617
II. Accounts receivable - short-term	130		44,743,006,319	47,639,003,258
Accounts receivable from customers	131	V.03	34,994,454,951	34,525,941,985
Short-term prepayments to suppliers	132	V.05	4,401,439,500	10,867,219,500
Other short-term receivables	135	V.04.1	5,347,111,868	2,245,841,773
III. Inventories	140		8,862,631,227	5,932,559,848
Inventories	141	V.06	8,862,631,227	5,932,559,848
IV. Other current assets	160		3,465,509,978	3,594,182,184
Short-term deferred expenses	161	V.07.1	3,334,982,403	1,404,228,272
Deductible value added tax	162		130,527,575	2,188,031,525
Tax and other receivables from the State Budget	163		-	1,922,387
B. LONG-TERM ASSETS	200		231,135,949,557	213,897,583,919
I. Long-term receivables	210		198,000,000	173,000,000
Other long-term receivables	215	V.04.2	198,000,000	173,000,000
II. Fixed assets	220		186,438,659,214	168,287,259,173
Tangible fixed assets	221	V.09	156,619,363,350	137,619,608,360
- Cost	222		427,433,520,668	381,750,742,845
- Accumulated depreciation (*)	223		(270,814,157,318)	(244,131,134,485)
Intangible fixed assets	227	V.10	29,819,295,864	30,667,650,813
- Cost	228		40,276,086,595	40,276,086,595
- Accumulated depreciation (*)	229		(10,456,790,731)	(9,608,435,782)
III. Investment properties	240	V.11	37,000,201,682	37,851,228,821
- Cost	241		68,444,161,636	68,444,161,636
- Accumulated depreciation (*)	242		(31,443,959,954)	(30,592,932,815)
IV. Long-term asset in progress	250	V.08	343,518,518	585,185,184
Construction in progress	252		343,518,518	585,185,184
V. Long-term investments	260	V.02	363,375,000	612,000,000
Investment in other entities	263		900,000,000	900,000,000
Allowance for impairment of long-term financial investment (*)	265		(536,625,000)	(288,000,000)
VI. Other long-term assets	270		6,792,195,143	6,388,910,741
Long-term deferred expenses	271	V.07.2	6,792,195,143	6,388,910,741
TOTAL ASSETS (280 = 100 + 200)	280		305,892,513,038	281,812,713,826

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INTERIM STATEMENT OF FINANCIAL POSITION (continued)
QUARTER 3 OF 2026
(As at 30 September 2026)

Item	Code	Note	Closing balance VND	Opening balance VND
C. LIABILITIES	300		184,565,587,798	160,601,784,708
I. Short-term liabilities	310		94,860,036,583	75,445,226,102
Accounts payable to suppliers	311	V.12	19,866,247,297	16,991,328,030
Short-term	312	V.13	439,666,099	553,782,934
Tax and other payables to the State Budget	314	V.14	9,989,477,465	3,749,559,452
Payable to employees	315		26,127,547,081	19,677,942,912
Accrued expenses	316	V.15	2,213,838,410	749,492,086
Other payables - short-term	320	V.16.1	7,673,363,127	7,186,415,352
Short-term borrowings and finance lease liabilities	321	V.17	27,021,941,196	25,662,022,885
Bonus and welfare fund	323		1,527,955,908	874,682,451
II. Long-term liabilities	330		89,705,551,215	85,156,558,606
Other payables - long-term	338	V.16.2	16,535,147,710	22,155,325,666
Long-term borrowings and finance lease liabilities	339	V.17	73,170,403,505	63,001,232,940
D. OWNERS' EQUITY	400		121,326,925,240	121,210,929,118
Share capital	411	V.18	72,000,000,000	72,000,000,000
Share premium	412		6,344,652,636	6,344,652,636
Investment and development fund	418	V.18	34,332,687,972	34,332,687,972
Retained profits	420		8,649,584,632	8,533,588,510
- Retained profits brought forward	420a		-	792,511,250
- Retained profit for the current period	420b		8,649,584,632	7,741,077,260
TOTAL RESOURCES (440 = 300 + 400)	440		305,892,513,038	281,812,713,826

Ho Chi Minh City, 16. October 2026

Preparer

Chief Accountant

Director

Vo Thi Kieu Duyen

Duong Tuan Ngoc

Tran Quoc Long



(Accounting period from 01/01/2026 to 30/09/2026)

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Ho Chi Minh City, 16 October 2026

Preparer



Vo Thi Kieu Duyen

Vo Thi Kieu Duyen

Chief Accountant

Duong Tuan Ngoc

Ho Chi Minh City, 16/11/2023

Director

**CÔNG TY CỔ PHẦN
VẬN TẢI VÀ DỊCH VỤ
PETROLIMEX
SÀI GÒN**

HÀNG TRƯỞNG - T.P. HỒ CHÍ MINH

Tran Quoc Long

INTERIM CASH FLOW STATEMENT
(Indirect method)
QUARTER 3 OF 2026

Item	Code	Note	Nine-month period ended 30 September	
			2026 VND	2025 VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		10,992,611,759	8,946,244,127
2. Adjustments for:				
- Depreciation and amortisation	02		31,455,602,258	22,696,007,781
- Provisions	03		248,625,000	51,750,000
- (Profits)/losses from investing activities	05		(203,307,887)	295,647,416
- Interest expense and bond issuance fee	06		7,279,891,246	2,736,119,293
3. Operating profit before changes in working capital	08		49,773,422,376	34,725,768,617
- Change in receivables	09		5,706,673,300	(26,918,971,891)
- Change inventories	10		(2,930,071,379)	(2,177,993,801)
- Change in payables	11		4,119,864,094	(560,191,510)
- Change in deferred expenses	12		(2,334,038,533)	636,110,179
- Interest paid	14		(6,740,624,334)	(2,215,085,521)
- Corporate income tax paid	15		(1,133,050,672)	(2,070,837,434)
- Other revenues from business activities	16		-	335,420,000
- Other payments on operating activities	17		(2,840,315,053)	(106,000,000)
Net cash flows from operating activities	20		43,621,859,799	1,648,218,639
II. CASH FLOWS FROM INVESTING ACTIVITIES				
- Payment for additions to fixed assets	21		(43,412,762,592)	(52,717,821,745)
- Proceeds from disposal of fixed assets	22		222,818,182	576,738,377
- Received of interests and dividends	27		15,027,075	59,214,207
Net cash flows from investing activities	30		(43,174,917,335)	(52,081,869,161)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
- Proceeds from borrowings	33	VII.02	89,402,109,874	158,691,576,389
- Repayment of borrowings	34	VII.03	(77,873,020,998)	(106,820,658,104)
- Dividends paid	36		(5,040,000,000)	(2,657,728,500)
Net cash flows from financing activities	40		6,489,088,876	49,213,189,785
Net decrease in cash and cash equivalents (50=20+30+40)	50		6,936,031,340	(1,220,460,737)
Cash and cash equivalents at beginning of period	60		10,749,384,617	6,251,593,524
Cash and equivalents at end of period (70=50+60)	70		17,685,415,957	5,031,132,787

Ho Chi Minh City, 16 October 2026

Preparer

Chief Accountant

Director

Vo Thi Kieu Duyen

Duong Tuan Ngoc

Tran Quoc Long

NOTES TO THE FINANCIAL STATEMENTS QUARTER 3 OF 2026

For the financial period ended 30 September 2026

I. GENERAL INFORMATION

1. Form of business ownership

Petrolimex Saigon Transportation and Services Joint Stock Company (“the Company”) headquartered at 118 Huynh Tan Phat Street, Tan Thuan Ward, Ho Chi Minh City, was established under Decision No. 1363/2000/QĐ-BTM dated October 3, 2000 of the Minister of Trade (now the Ministry of Industry and Trade) on the basis of equitization of the Petroleum Transport Enterprise under the Petroleum Company Region II - One Member Limited Liability Company (Petrolimex Saigon) - Vietnam National Petroleum Corporation (now the Vietnam National Petroleum Group). The first business registration certificate No. 4103000220 dated November 27, 2000 and the Enterprise Registration Certificate No. 0302160137, changed for the 17th amended Certificate on 17 April 2026, were issued by the Department of Planning and Investment of Ho Chi Minh City.

The charter capital is 72,000,000,000 VND, the par value of shares is 10,000 VND.

2. Business sector: trading and service.

3. Main lines of business

- Domestic and international road transport business, transport of petroleum and petrochemical products, gas transport business by car;
- General wholesale agent of petroleum and petrochemical products, gas trading - not trading at headquarters;
- General retail agent of petroleum and petrochemical products, gas trading - not trading at headquarters;
- Real estate business;
- Warehousing and storage services.

4. The normal business cycle of the Company: 12 months.

5. Characteristics of the business's operations during the period that affect the Interim financial statements: there are no factors that significantly affect the Company's Interim financial statements.

6. Corporation structure

Subsidiaries account for and report (centralized accounting at the Company)

Entity	Address	Main business activities
- Petrolimex Saigon Transportation and Services Joint Stock Company Branch - Gas Station No. 6	Land parcel No. 388, map sheet number 58, Group 5, residential area 9, Nguyen Thi Minh Khai street, Phu Loi ward, Ho Chi Minh city, Vietnam	Retailing gasoline and petrochemical products

Entity	Address	Main business activities
- Petrolimex Saigon Transportation and Services Joint Stock Company Branch - Cay Gao Gas Station	1234 Trang Bom – Cay Gao street, Tan Lap 1 hamlet, Bau Ham commune, Dong Nai province, Vietnam	Retailing gasoline and petrochemical products
- Petrolimex Saigon Transportation and Services Joint Stock Company Branch	Land parcel No. 980, 800, 839, map sheet number 09-3, residential area 5, Chanh Hiep ward, Ho Chi Minh city, Vietnam	Retailing gasoline and petrochemical products
- Petrolimex Saigon Transportation and Services Joint Stock Company - Can Tho Branch	No. 336, Vo Van Kiet street, Binh Thuy ward, Can Tho city, Vietnam.	Transportation

7. **Statement on comparability of information in Interim financial statements:** information in Interim financial statements is comparable.

II. FISCAL YEAR AND ACCOUNTING CURRENCY

The fiscal year of the Company begins from 01 January and ends on 31 December of each year.

The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for financial statement presentation purpose.

III. ACCOUNTING STANDARDS AND SYSTEM

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises ("Circular 99"). Circular 99 replaces the previous guidance on the Vietnamese Accounting System for Enterprises under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") and other circulars amending and supplementing Circular 200. Circular 99 is effective from 1 January 2026 and applicable for annual accounting periods beginning on or after 1 January 2026.

The Company has adopted the applicable requirements of Circular 99 effective from 1 January 2026 on a prospective basic, unless Circular 99 stipulates otherwise.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

1. Basis of preparation of interim financial statements

The interim financial statements, except for the statement of cash flows, are prepared on the accrual basis using the historical cost principle. The statement of cash flows is prepared using the indirect method.

2. Accounting estimates

These interim financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting requires the Board of Directors to make estimates and assumptions that affect the reported figures on liabilities, assets and presentation of contingent liabilities and assets at the date of preparation of interim financial statements as well as the reported

amount on revenues and expenses during the period. Actual business results may differ from the estimates and assumptions made.

3. Cash

Cash comprises cash balances and demand deposits.

4. Investment in other entities

Investment in other entities comprises investments in equity instruments of the other entities that the Company does not have control, joint control or significant influence over the investees. Investment is initially recognized at cost which includes purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, investment is stated at cost less allowance for impairment.

Dividends relating to periods prior to the investment date are accounted for as a reduction in the carrying amount of the investment. Dividends from periods subsequent to the investment date are recognized as financial income at their fair value on the date the right to receive the dividends is established.

Allowance for impairment of other equity investments is made for the excess of the historical cost over the market value of the investment. The market value is determined based on the closing price at the period ended.

5. Accounting principles of business cooperation contract ("BCC")

The BCC is a contractual agreement between the Company and individuals to jointly invest in transport vehicles for petroleum transportation and the Company's business purposes without forming a separate legal entity. These activities are jointly controlled by the parties under the joint venture agreement.

In all cases, cash or assets received from other parties as contributions to the BCC are recognized as liabilities by the recipient.

Under the BCC, the parties agree to share after-tax profits. The Company accounts for all BCC transactions, recognizing revenues and expenses, separately monitoring the BCC's business results, and performing tax finalization.

6. Receivables and provisions for doubtful debts

Receivables are monitored in detail by original maturity, remaining maturity at the reporting date, debtor, and other factors according to the Company's management requirements. The classification of receivables as trade receivables or other receivables is performed based on the following principles:

- Trade receivables include commercial receivables arising from purchase and sale transactions;
- Other receivables include non-commercial receivables that are unrelated to purchase and sale transactions.

The Company classifies receivables as current or non-current based on the remaining maturity at the reporting date.

Receivables are recognized at their carrying amounts, which do not exceed their recoverable amounts.

7. Inventories

Inventories are stated at the lower of cost and net realisable value. Cost includes all costs incurred in bringing the inventories to their present location and condition. Net realizable value is the estimated selling prices of inventory items, less the estimated costs of completion and estimated costs to sell.

Cost of inventories is determined using an appropriate valuation method (except for inventories relating to retail sales of petroleum and issued fuel, which are measured using the weighted average method).

Inventories are accounted for using the perpetual inventory method.

8. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of tangible fixed assets is determined at historical cost, except for some fixed assets that are revalued when determining the value of the enterprise for equitization.

The cost of tangible fixed assets formed from purchase and construction transfer is the total cost that the Company must spend to have the fixed assets up to the time the assets are ready for use.

Depreciation is computed on a straight-line basic over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

<u>Asset types</u>	<u>Depreciation period (years)</u>
Buildings and structures	05 - 50
Machinery and equipment	04 - 10
Motor vehicles, transmissions	04 - 10
Office equipment	03 - 06

9. Intangible fixed assets and depreciation

9.1. Land use rights

Indefinite land use rights comprise all costs incurred by the Company to purchase the rights to use the land to generate economic benefits. In accordance with statutory regulations, indefinite land use rights are not amortised.

Land use rights with a definite term are stated at cost less accumulated amortisation. The initial cost of a land use rights comprises its purchase price and any directly attributable costs incurred in conjunction with securing the land use right. Amortisation of land use rights with a definite term is computed on a straight-line basic over their useful lives in accordance with statutory regulations.

9.2. Computer software

Cost of acquiring new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software cost is amortised on a straight-line basic over a period of 4 years.

9.3. Other assets

Other intangible fixed assets represent costs incurred in connection with the ISO quality management system up to the time the system was put into use. These assets include certain items that have been fully amortised but remain in use.

10. Investment property

Investment property representing office buildings owned by the Company is held for the purpose of earning rentals.

Investment property held to earn rental is stated at cost less accumulated depreciation. The initial cost of an investment property held to earn rental comprises its purchase price and any directly attributable expenditures, or the fair value of other considerations given, to acquire the asset up to the time of purchase or completion of construction.

Expenditure incurred after the investment property held to earn rental has been put into operation, is charged to the statement of income in the period which the expenditure is incurred. In situations where it can be clearly demonstrated that the expenditure has results in future economic benefits in excess of the originally assessed standard of performance of the existing investment property held to earn rental, the expenditure is capitalized as an additional cost of the investment property.

Depreciation is computed on a straight-line basis over the estimated useful lives of investment property.

11. Construction in progress

Construction in progress is recorded at historical cost, represents the cost of tangible and intangible fixed assets which have not been fully completed or installed. No depreciation is provided for construction in progress during the period of construction and installation.

12. Deferred expenses

Deferred expenses are recorded according to actual occurrence, including: road usage fees, insurance fees; prepaid land rent; fixed asset repair costs; costs of instruments and supplies issued for use and other prepaid expenses serving business operations of one or more accounting periods, specifically:

- Road usage fees, insurance fees are allocated to business performance results according to the term of use or insurance term;
- Land rent represents the amount spent to obtain the right to use leased land, allocated to business performance results by the straight-line method corresponding to the lease term;
- Instruments and supplies issued for use are allocated to business performance results by the straight-line method over a period of no more than 36 months from the date of occurrence;
- One-time repair costs of fixed assets with large value that the Company does not make provision for are allocated to the results of business operations on a straight-line basis over a period of 36 months to 60 months from the date of occurrence;
- Other deferred expenses include V-Tracking route monitoring costs, road usage costs, civil liability insurance and other deferred expenses are allocated to the results of business operations on a straight-line basis for a period not exceeding 36 months from the date of occurrence.

The Company classifies deferred expenses as short-term or long-term based on the prepayment period according to the contract or the allocation period of each type of expense and does not reclassify at the time of reporting.

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Funds and after-tax profits are set aside and distributed according to the decision of the annual General Meeting of Shareholders.

18. Revenue and other income

Sales revenue is recorded while satisfying all of the following conditions:

- The Company has transferred the majority of risks and benefits associated with ownership of products and goods to the buyer;
- The Company no longer holds the right to manage the goods as the owner or the right to control the goods;
- The revenue is determined with relative reliability;
- The Company has or will obtain economic benefits from the sale transaction;
- The costs related to the sale transaction can be determined.

Revenue from providing services is recognized when all the following conditions are satisfied:

- The revenue is determined with relative reliability;
- The Company has or will obtain economic benefits from the service provision transaction;
- The stage of work completed at the reporting date can be determined;
- The costs incurred for the transaction and the costs to complete the service provision transaction can be determined.

Revenue from operating property rental:

Revenue from leasing operating assets is recognized on a straight-line basis throughout the lease term. Rental payments received in advance for multiple periods are allocated to revenue in accordance with the lease term.

Income from financial activities includes interest on deposits, gains on exchange rate differences and dividends, specifically as follows:

- Interest on deposits is determined with relative certainty based on the deposit balance and actual interest rate of each period;
- Gains on unrealized exchange rate differences from revaluation of monetary items denominated in foreign currencies at the reporting date.
- Dividends are recorded according to the announcement of the dividend payer.

Other income reflects income arising from separated events or transactions from the Company's normal business activities, except from the above revenues.

19. Cost of goods sold

Cost of goods sold is recorded according to actual occurrence in accordance with revenue, including: capital value of goods and services sold and provided during the period; depreciation, repair costs, professional expenses for leasing investment real estate under the operating lease method.

20. Financial expenses

Financial expenses include loan interest and investment loss provisions, specifically as follows:

- Loan interest is recorded according to actual occurrence based on the loan balance and actual loan

interest rate of each period;

- Investment loss provisions are made according to the regulations as presented in Note IV.04.

21. Selling expenses, general and administrative expenses

Selling expenses: reflecting actual expenses incurred during the sales process of the accounting period, including: expenses for sales department staff salaries (salaries, wages, allowances, etc.); union fees, social insurance, health insurance, unemployment insurance of sales staff, depreciation expenses, freight charges and other expenses.

General and administrative expenses: reflecting the overhead costs of the Company incurred during the accounting period, including salary expenses for business' administrative staffs (salaries, wages, allowances, etc.); union fees, social insurance, health insurance, unemployment insurance; expenses of office materials and labor instruments; depreciation of fixed assets used for administrative operation; lease rent, license tax; outsourced services (electricity, water, telephone, fax, property insurance, fire insurance...); other cash expenses (customer services, conference...).

22. Taxation

Current income tax expense reflects the corporate income tax payable arising in the period and additional corporate income tax payable due to the discovery of immaterial errors in previous years.

Taxable income may differ from the total accounting profit before tax presented in the income statement because taxable income excludes taxable income or deductible expenses in other years (including losses carried forward, if any) and further excludes non-taxable or non-deductible items.

The determination of the Company's taxes is based on current tax regulations. However, these regulations are changed from time to time and the determination of tax obligations depends on the results of the examination by the competent tax authority.

23. Financial instruments

Initial recognition

Financial assets

According to Circular No. 210/2009/TT-BTC dated 06/11/2009 of the Ministry of Finance, financial assets are classified appropriately, for the purpose of disclosure in the financial statements, into financial assets recorded at fair value through the profit or loss statement, loans and receivables, investments held to maturity and available-for-sale financial assets. The Company determines the classification of these financial assets at the time of initial recognition.

At the time of initial recognition, financial assets are determined at their historical cost plus transaction costs directly related to the acquisition of such financial assets. The Company's financial assets include cash, trade receivables and other receivables.

Financial liabilities

According to Circular No. 210/2009/TT-BTC dated 06/11/2009 of the Ministry of Finance, financial liabilities are classified appropriately, for the purpose of disclosure in the financial statements, into financial liabilities recorded at fair value through the income statement and financial liabilities determined at amortized cost. The Company determines the classification of these financial liabilities at the time of initial recognition.



At the time of initial recognition, financial liabilities are determined at historical cost plus transaction costs directly related to the issuance of such financial liabilities. The Company's financial liabilities include trade payables, accrued expenses, other payables, borrowings and finance lease liabilities.

Value after initial recognition

The value after initial recognition of financial instruments is reflected at fair value. In case there is no regulation on re-determining the fair value of financial instruments, the company have to present it according to the book value.

Offsetting of Financial Instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet, if and only if, the Company has a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

24. Related Parties

Related parties are considered to be related to the Company if one party has the direct or indirect ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are under common control or have significantly general influence. Related parties may be organizations or individuals, including family members of any individual considered to be a related party.

Disclosures to related parties are presented in notes V.03, V.12, VI.01, VI.09.

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

1. CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
- Cash on hand	1,636,412,920	90,531,059
- Cash in bank	16,049,003,037	10,658,853,558
	17,685,415,957	10,749,384,617

Details of demand deposit balances accounting for 10% or more of total demand deposit balances:

	30/09/2026	01/01/2026
	VND	VND
- BIDV - Sai Gon Center Branch	4,113,195,637	9,465,777,245

PETROLIMEX SAIGON TRANSPORTATION AND SERVICES JOINT STOCK COMPANY

118 Huynh Tan Phat Street, Tan Thuan Ward, Ho Chi Minh City

NOTES TO THE FINANCIAL STATEMENTS (continued)

Form B09-DN

(Issued under Circular No. 99/2025/TT-BTC

dated 27 October 2025 of the Minister of

Finance)

2. FINANCIAL INVESTMENTS

	Closing balance		Opening balance	
	Cost VND	Provision VND	Cost VND	Provision VND
Invest in other units				
Cu Chi Industrial and Trading Development Investment Joint Stock Company	900,000,000	(536,625,000)	900,000,000	(288,000,000)

Details of investments in other entities

	Closing balance		Opening balance	
	Cost VND	Provision VND	Cost VND	Provision VND
Total share value				
Cu Chi Industrial and Trading Development Investment Joint Stock Company	22,500	900,000,000	22,500	900,000,000

3. CUSTOMER RECEIVABLES

	30/09/2026 VND	01/01/2026 VND
Short-term	34,994,454,951	34,525,941,985
Trade receivables accounting for at least 10% of total trade receivables	15,268,065,632	11,314,896,955
+ Petrolimex Tay Ninh Co., Ltd.	3,791,153,520	2,952,209,320
+ Petrolimex Aviation Fuel Joint Stock Company	6,888,461,577	4,167,636,125
+ Tay Ninh North Branch - Petrolimex Tay Ninh Co.ltd	4,588,450,535	4,195,051,510
Other customer	19,726,389,319	23,211,045,030
Short-term accounts receivable from customers are related parties	30,063,338,319	26,665,335,655
+ Petrolimex Lam Dong Co., Ltd.	2,379,602,883	1,900,816,838
+ Petrolimex Saigon Co., Ltd.	16,632,000	8,316,000
+ Petrolimex Dong Nai Co., Ltd	-	947,458,326
+ Petrolimex Tay Ninh Co., Ltd.	3,791,153,520	2,952,209,320
+ Petrolimex Aviation Fuel Joint Stock Company	6,888,461,577	4,167,636,125
+ Petrolimex Quang Tri Co., ltd	36,250,200	-
+ Petrolimex Can Tho Co.ltd	683,113,108	624,279,186
+ Petrolimex Dong Thap Co.ltd	296,884,219	659,687,808
+ Petrolimex Vinh Long Co.ltd	682,703,817	682,001,531
+ Petrolimex Ca Mau Co.ltd	517,969,640	390,701,880
+ Tra Vinh Branch - Petrolimex Vinh Long Co.ltd	342,084,493	323,879,644
+ Ben Tre Branch - Petrolimex Vinh Long Co.ltd	621,401,090	490,577,817

PETROLIMEX SAIGON TRANSPORTATION AND SERVICES JOINT STOCK COMPANY

118 Huynh Tan Phat Street, Tan Thuan Ward, Ho Chi Minh City

NOTES TO THE FINANCIAL STATEMENTS (continued)

Form B09-DN

(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of
Finance)

	30/09/2026 VND	01/01/2026 VND
+ Bac lieu Branch - Petrolimex Ca Mau Co.ltd	704,177,839	1,071,013,243
+ Cao lanh Branch - Petrolimex Dong Thap Co.ltd	325,303,754	596,317,710
+ Soc Trang Brach - Petrolimex Can Tho Co.ltd	1,212,058,129	1,027,430,410
+ Hau Giang Brach - Petrolimex Can Tho Co.ltd	569,938,410	517,926,960
+ Petrolimex An Giang Co.ltd	654,992,850	718,944,939
+ Dak Nong Branch - Petrolimex Lam Dong Co.ltd	1,621,144,800	1,436,746,248
+ Vung Tau Branch - Petrolimex Sai Gon Co.ltd	730,526,375	850,370,480
+ Tay Ninh North Brach - Petrolimex Tay Ninh Co.ltd	4,588,450,535	4,195,051,510
+ Binh Thuan Branch - Petrolimex Lam Dong Co.ltd	975,193,560	1,036,068,840
+ Binh Phuoc Branch - Petrolimex Dong Nai Co. ltd	2,425,295,520	2,067,900,840

4. OTHER RECEIVABLES

	30/09/2026 VND	01/01/2026 VND
4.1 Short-term	5,347,111,868	2,245,841,773
Advances	1,516,137,397	87,167,136
VETC automatic fee collection	290,197,686	366,148,975
Viettel Group	849,355,175	1,077,362,020
Deposit	103,000,000	103,000,000
Other short-term receivables	2,588,421,610	612,163,642
4.2 Long-term	198,000,000	173,000,000
Deposit - Tan Thuan Electricity	198,000,000	173,000,000

5. ADVANCED PAYMENTS TO SUPPLIERS

	30/09/2026 VND	01/01/2026 VND
Short-term prepayments to suppliers		
Advanced payments to suppliers	4,401,439,500	10,867,219,500



PETROLIMEX SAIGON TRANSPORTATION AND SERVICES JOINT STOCK COMPANY

118 Huynh Tan Phat Street, Tan Thuan Ward, Ho Chi Minh City

NOTES TO THE FINANCIAL STATEMENTS (continued)

Form B09-DN

(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance)

6. INVENTORIES

	Closing balance		Opening balance	
	Cost VND	Provision VND	Cost VND	Provision VND
Raw materials, materials - Tools & Supplies	1,232,946,396	-	761,007,409	-
Raw materials, materials - Fuel	2,032,439,903	-	883,678,008	-
Merchandises	5,597,244,928	-	4,287,874,431	-
Total	8,862,631,227	-	5,932,559,848	-

7. DEFERRED EXPENSES

	30/09/2026 VND	01/01/2026 VND
7.1 Short-term	3,334,982,403	1,404,228,272
Road usage fees	721,473,966	623,250,099
Insurance fee	1,607,317,002	183,032,165
Repair fee	500,788,406	-
Others	475,158,982	388,751,793
Instrument & tools used	30,244,047	209,194,215
7.2 Long-term	6,792,195,143	6,388,910,741
Instrument & tools used	2,816,442,258	2,873,572,112
Land rental fee	2,834,183,691	2,972,204,098
Fixed asset repair costs	256,726,476	411,318,607
Others	884,842,718	131,815,924

8. CAPITAL CONSTRUCTION

	30/09/2026 VND	01/01/2026 VND
Acquisition of fixed assets	343,518,518	585,185,184

PETROLIMEX SAIGON TRANSPORTATION AND SERVICES JOINT STOCK COMPANY

118 Huynh Tan Phat Street, Tan Thuan Ward, Ho Chi Minh City
NOTES TO THE FINANCIAL STATEMENTS (continued)

Form B09-DN
(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of
Finance)

9. TANGIBLE FIXED ASSETS

	Buildings and structures VND	Machinery and equipment VND	Means of transportation VND	Office equipment VND	Total VND
Historical cost					
Beginning Balance	29,117,830,504	5,170,239,839	345,062,027,158	2,400,645,344	381,750,742,845
- Purchase in period	-	1,986,000,000	47,546,225,184	-	49,532,225,184
- Disposal	-	-	(1,026,720,088)	-	(1,026,720,088)
- Others	-	-	(2,822,727,273)	-	(2,822,727,273)
Ending Balance	29,117,830,504	7,156,239,839	388,758,804,981	2,400,645,344	427,433,520,668
Accumulated depreciation					
Beginning Balance	18,961,671,462	3,898,297,682	220,116,992,836	1,154,172,505	244,131,134,485
- Depreciation for the period	550,733,201	423,330,947	28,514,852,849	267,303,173	29,756,220,170
- Disposal	-	-	(1,026,720,088)	-	(1,026,720,088)
- Others	-	-	(2,046,477,249)	-	(2,046,477,249)
Ending Balance	19,512,404,663	4,321,628,629	245,558,648,348	1,421,475,678	270,814,157,318
Residual value					
At date of beginning	10,156,159,042	1,271,942,157	124,945,034,322	1,246,472,839	137,619,608,360
At date of ending	9,605,425,841	2,834,611,210	143,200,156,633	979,169,666	156,619,363,350

- The total net book value of tangible fixed assets used as collaterals or pledge to secure loans 109,053,323,952 VND.
- The historical cost of tangible fixed assets that have been fully depreciated but still in use 123,221,737,975 VND.

10. INTANGIBLE FIXED ASSETS

	Right of land use VND	Computer software VND	Others VND	Total VND
Historical cost				
Beginning Balance	37,148,731,568	2,501,355,027	626,000,000	40,276,086,595
- Purchase in period	-	-	-	-
Ending Balance	37,148,731,568	2,501,355,027	626,000,000	40,276,086,595
Accumulated depreciation				
Beginning Balance	8,115,471,396	866,964,386	626,000,000	9,608,435,782
- Depreciation for the period	426,981,501	421,373,448	-	848,354,949
Ending Balance	8,542,452,897	1,288,337,834	626,000,000	10,456,790,731
Residual value				
At date of beginning	29,033,260,172	1,634,390,641	-	30,667,650,813
At date of ending	28,606,278,671	1,213,017,193	-	29,819,295,864

- The total net book value of intangible fixed assets used as collaterals or pledge to secure loans 18,689,808,437 VND.
- The historical cost of intangible fixed assets that have been fully depreciated but still in use 1,010,030,000 VND.

PETROLIMEX SAIGON TRANSPORTATION AND SERVICES JOINT STOCK COMPANY

118 Huynh Tan Phat Street, Tan Thuan Ward, Ho Chi Minh City

NOTES TO THE FINANCIAL STATEMENTS (continued)

Form B09-DN

(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance)

11. INVESTMENT PROPERTY

	Opening balance VND	Increase during the period VND	Decrease during the period VND	Closing balance VND
a. Investment properties for lease				
Historical cost	68,444,161,636	-	-	68,444,161,636
- House	68,444,161,636	-	-	68,444,161,636
Accumulated depreciation	30,592,932,815	851,027,139	-	31,443,959,954
- House	30,592,932,815	851,027,139	-	31,443,959,954
Residual value	37,851,228,821	851,027,139	-	37,000,201,682
- House	37,851,228,821	851,027,139	-	37,000,201,682

12. SHORT-TERM TRADE PAYABLES

	Closing balance		Opening balance	
	Amount VND	Debt repayment value VND	Amount VND	Debt repayment value VND
Short-term	19,866,247,297	19,866,247,297	16,991,328,030	16,991,328,030
Each entity accounting for at least 10% of total trade payables in details				
+ Binh Duong Branch - Petrolimex Sai Gon Co.ltd	5,095,896,220	5,095,896,220	3,359,936,947	3,359,936,947
+ Petrolimex Saigon Co., Ltd.	2,497,494,941	2,497,494,941	1,498,826,529	1,498,826,529
+ DTH Transport Co.ltd	3,108,312,425	3,108,312,425	2,826,080,511	2,826,080,511
Other payables	9,164,543,711	9,164,543,711	9,306,484,043	9,306,484,043
Related parties	9,517,162,106	9,517,162,106	6,019,802,702	6,019,802,702
+ Petrolimex Saigon Co., Ltd.	2,497,494,941	2,497,494,941	1,498,826,529	1,498,826,529
+ Petrolimex Dong Nai Co., Ltd	267,983,154	267,983,154	-	-
+ Petrolimex Aviation Fuel Joint Stock Company	-	-	5,076,000	5,076,000
+ Petrolimex Da Nang Transportation and Service JSC	-	-	226,424,990	226,424,990
+ Southern Branch - Petrolimex Information Technology and Telecommunication JSC	-	-	81,348,680	81,348,680
+ Ho Chi Minh City Branch – Petrolimex Petroleum Equipment Joint Stock Company	17,128,800	17,128,800	-	-
+ Binh Duong Branch - Petrolimex Sai Gon Co.ltd	5,095,896,220	5,095,896,220	3,359,936,947	3,359,936,947
+ Petrolimex Can Tho Co.ltd	267,912,801	267,912,801	217,633,500	217,633,500
+ Petrolimex An Giang Co.ltd	321,284,700	321,284,700	204,177,050	204,177,050
+ Petrolimex Vinh Long Co.ltd	306,610,500	306,610,500	-	-
+ Petrolimex Ca Mau Co.ltd	466,710,100	466,710,100	244,550,550	244,550,550
+ Ben Tre Branch of Petrolimex – Petrolimex Vinh Long Co.ltd	88,445,000	88,445,000	58,268,556	58,268,556

PETROLIMEX SAIGON TRANSPORTATION AND SERVICES JOINT STOCK COMPANY

118 Huynh Tan Phat Street, Tan Thuan Ward, Ho Chi Minh City
NOTES TO THE FINANCIAL STATEMENTS (continued)

Form B09-DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance)

	Closing balance		Opening balance	
	Amount VND	Debt repayment value VND	Amount VND	Debt repayment value VND
+ Tra Vinh Branch of Petrolimex – Petrolimex Vinh Long Co.ltd	187,695,890	187,695,890	123,559,900	123,559,900

13. ADVANCE FROM CUSTOMERS

	30/09/2026 VND	01/01/2026 VND
Short-term		
Other customers	439,666,099	553,782,934

14. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Opening balance VND	Payable during the year VND	Payment during the year VND	Closing balance VND
- Value added tax	1,120,047,331	15,365,108,646	9,669,989,491	6,815,166,486
- Income taxes	524,394,149	2,343,027,127	1,133,050,672	1,734,370,604
- Personal income tax	2,105,117,972	4,745,084,331	6,281,543,054	568,659,249
- Land & housing tax, land rental charges	-	2,638,846,327	1,767,565,201	871,281,126
- Others	-	727,779,515	727,779,515	-
Total	3,749,559,452	25,819,845,946	19,579,927,933	9,989,477,465

15. ACCRUED EXPENSES

	30/09/2026 VND	01/01/2026 VND
Short-term		
Interest expenses payable	2,213,838,410	749,492,086
Other accrued expenses	1,288,758,998	749,492,086
	925,079,412	-

PETROLIMEX SAIGON TRANSPORTATION AND SERVICES JOINT STOCK COMPANY

118 Huynh Tan Phat Street, Tan Thuan Ward, Ho Chi Minh City

NOTES TO THE FINANCIAL STATEMENTS (continued)

Form B09-DN

(Issued under Circular No. 99/2025/TT-BTC

dated 27 October 2025 of the Minister of

Finance)

16. OTHER PAYABLES

	30/09/2026 VND	01/01/2026 VND
16.1 Short-term	7,673,363,127	7,186,415,352
Trade union	230,755,420	669,714,505
Dividends payable	-	900,000
Payable to the Company's union	950,348,734	471,617,662
Payable to employees	-	652,190,000
Short-term deposits received	40,000,000	-
Transport operation costs	2,928,795,382	3,610,728,807
Other payables	3,523,463,591	1,781,264,378
16.2 Long-term	16,535,147,710	22,155,325,666
Short-term deposits received	4,457,952,224	4,505,236,400
Receive capital for business cooperation	12,077,195,486	17,650,089,266

17. BORROWING AND FINANCE LEASE LIABILITIES

	Opening balance VND	Increase VND	Decrease VND	Closing balance VND
Short-term borrowings	15,341,895,825	53,082,659,874	68,424,555,699	-
Joint Stock Commercial Bank for Investment and Development of Vietnam - Center Sai Gon Branch	15,341,895,825	53,082,659,874	68,424,555,699	-
Current portion of long-term liabilities	10,320,127,060	26,150,279,435	9,448,465,299	27,021,941,196
Vietnam Bank for Agriculture and Rural Development - Ho Chi Minh City East Branch	2,559,960,000	1,919,970,000	1,919,970,000	2,559,960,000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Center Sai Gon Branch	-	3,318,000,000	1,074,000,000	2,244,000,000
HSBC Bank (Vietnam) Ltd.	5,960,167,060	19,562,309,435	5,104,495,299	20,417,981,196
Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Ho Chi Minh Branch	1,800,000,000	1,350,000,000	1,350,000,000	1,800,000,000
Long-term borrowings	63,001,232,940	36,319,450,000	26,150,279,435	73,170,403,505
Vietnam Bank for Agriculture and Rural Development - Ho Chi Minh City East Branch	3,415,480,000	-	1,919,970,000	1,495,510,000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Center Sai Gon Branch	-	11,038,950,000	3,318,000,000	7,720,950,000
HSBC Bank (Vietnam) Ltd.	55,535,752,940	25,280,500,000	19,562,309,435	61,253,943,505

PETROLIMEX SAIGON TRANSPORTATION AND SERVICES JOINT STOCK COMPANY

118 Huynh Tan Phat Street, Tan Thuan Ward, Ho Chi Minh City

NOTES TO THE FINANCIAL STATEMENTS (continued)

Form B09-DN

(Issued under Circular No. 99/2025/TT-BTC

dated 27 October 2025 of the Minister of

Finance)

	Opening balance VND	Increase VND	Decrease VND	Closing balance VND
Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Ho Chi Minh Branch	4,050,000,000	-	1,350,000,000	2,700,000,000

18. OWNER'S EQUITY

a. Details of owner's investment capital

	Ownership	Closing balance VND	Opening balance VND
- Contributed capital of the parent company	52.73%	37,967,550,000	37,967,550,000
- Contributed capital of other entities	47.27%	34,032,450,000	34,032,450,000
Total	100%	72,000,000,000	72,000,000,000

b. Capital transactions with owners and distribution of dividends, profit sharing

	This year VND	Last year VND
Owner's equity		
+ Capital contributed at the beginning of the period	72,000,000,000	72,000,000,000
+ Capital contributed at the end of the period	72,000,000,000	72,000,000,000

c. Share capital

	Opening balance	Closing balance
Number of shares registered to issue	7,200,000	7,200,000
Number of shares sold to public	7,200,000	7,200,000
+ Ordinary shares	7,200,000	7,200,000
Number of shares in circulation	7,200,000	7,200,000
+ Ordinary shares	7,200,000	7,200,000

* Per value of share in circulation: VND 10,000/share

d. Equity funds

	Opening balance VND	Closing balance VND
Investment and development fund	34,332,687,972	34,332,687,972

**VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME
STATEMENT:**

1. REVENUE FROM SALES OF GOODS

	30/09/2026 VND	30/09/2025 VND
- Revenue from sales of goods	389,219,933,438	308,010,795,225
- Revenue from providing transportation services	391,306,223,072	257,352,064,597
- Office rental revenue	7,774,836,696	6,947,314,953
- Other revenue	7,543,033	11,432,810
Total	788,308,536,239	572,321,607,585

Revenue from sales of goods to related parties

Petrolimex Saigon Co., Ltd.	56,259,300,808	46,535,474,800
Binh Duong Branch - Petrolimex Sai Gon Co.ltd	21,293,799,000	15,466,065,184
Vung Tau Branch - Petrolimex Sai Gon Co.ltd	11,568,868,932	10,010,889,000
Petrolimex Tay Ninh Co., Ltd.	32,462,046,187	53,199,586,356
Tay Ninh North Brach - Petrolimex Tay Ninh Co.ltd	38,535,811,050	-
Petrolimex Dong Nai Co., ltd	35,297,632,822	25,657,046,857
Binh Phuoc Branch - Petrolimex Dong Nai Co. ltd	20,065,087,000	15,103,206,000
Petrolimex Aviation Fuel Joint Stock Company	27,182,699,000	29,004,228,500
Petrolimex Lam Dong Co., Ltd.	24,727,699,000	23,824,595,000
Dak Nong Branch - Petrolimex Lam Dong Co.ltd	15,177,331,350	12,120,726,000
Binh Thuan Branch - Petrolimex Lam Dong Co.ltd	9,299,776,000	7,662,228,000
Petrolimex Dong Thap Co.ltd	11,944,742,581	4,701,498,235
Cao lanh Branch - Petrolimex Dong Thap Co.ltd	14,317,545,507	-
Petrolimex An Giang Co.ltd	10,887,718,267	1,910,514,074
Petrolimex Vinh Long Co.ltd	10,841,921,085	1,965,103,759
Ben Tre Branch - Petrolimex Vinh Long Co.ltd	8,583,658,421	1,455,941,527
Tra Vinh Branch - Petrolimex Vinh Long Co.ltd	4,712,952,095	822,418,069
Petrolimex Can Tho Co.ltd	5,746,168,592	1,008,649,556
Soc Trang Brach - Petrolimex Can Tho Co.ltd	10,121,056,188	1,742,208,649
Hau Giang Brach - Petrolimex Can Tho Co.ltd	4,765,508,815	838,309,000
Petrolimex Ca Mau Co.ltd	6,687,285,287	1,164,074,457
Bac lieu Branch - Petrolimex Ca Mau Co.ltd	10,441,076,710	1,801,874,574
Petrolimex Da Nang Transportation and Service JSC	802,999,742	-
Petrolimex Quang Tri Co., ltd	122,211,000	17,600,000
Petrolimex Dak Lak Co.ltd	24,802,000	14,586,000
Total	391,869,697,439	256,026,823,597

PETROLIMEX SAIGON TRANSPORTATION AND SERVICES JOINT STOCK COMPANY

118 Huynh Tan Phat Street, Tan Thuan Ward, Ho Chi Minh City
NOTES TO THE FINANCIAL STATEMENTS (continued)

Form B09-DN
(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of
Finance)

2. COST OF SALE

	30/09/2026 VND	30/09/2025 VND
- Cost of goods sold - Petroleum Products	347,183,370,306	250,435,141,862
- Cost of goods sold - Lubricating Oils and Greases	1,252,542,377	715,783,644
- Cost of goods sold - LPG	12,522,895,046	34,972,676,029
- Goods Shrinkage	1,184,710,474	882,799,710
- Cost of providing transportation services	352,071,622,997	224,463,144,469
- Cost of office rental	2,235,035,029	2,600,260,441
Total	716,450,176,229	514,069,806,155

3. FINANCIAL INCOME

	30/09/2026 VND	30/09/2025 VND
- Interest income	15,027,075	23,214,207
- Dividends and distributed profits	36,000,000	36,000,000
Total	51,027,075	59,214,207

4. FINANCIAL EXPENSES

	30/09/2026 VND	30/09/2025 VND
- Interest expense	7,279,891,246	2,736,119,293
- Investment loss provisions	248,625,000	51,750,000
- Others	85,650,926	895,600,000
Total	7,614,167,172	3,683,469,293

5. SELLING AND GENERAL AND ADMINISTRATION EXPENSES

	30/09/2026 VND	30/09/2025 VND
Selling expense	23,678,456,661	19,651,573,319
- Staff costs	12,475,764,740	8,648,644,526
- Depreciation and amortisation expenses	1,219,118,881	1,139,514,977
- Other selling expenses	9,983,573,040	9,863,413,816
General and administration expense	29,809,037,786	26,750,941,818
- Administration staff cost	17,039,982,706	14,781,223,033
- Other general and administration expenses	12,769,055,080	11,969,718,785
Total	53,487,494,447	46,402,515,137

6. OTHER INCOME

	30/09/2026 VND	30/09/2025 VND
- Disposal	188,280,812	576,738,377
- Other income	51,484,536	162,817,866
Total	239,765,348	739,556,243

7. OTHER EXPENSES

	30/09/2026 VND	30/09/2025 VND
- Disposal	-	-
- Other expenses	54,879,055	18,343,323
Total	54,879,055	18,343,323

8. TAX PAYABLE AND NET INCOME

	30/09/2026 VND	30/09/2025 VND
- Accounting profit before tax	10,992,611,759	8,946,244,127
- Corporate income tax	2,343,027,127	1,830,738,920
- Net income	8,649,584,632	7,115,505,207

9. SIGNIFICANT TRANSACTIONS WITH RELATED PARTIES

	30/09/2026 VND	30/09/2025 VND
Buy goods and services		
Petrolimex Saigon Co., Ltd.	130,451,096,279	90,404,247,540
Binh Duong Branch - Petrolimex Sai Gon Co.ltd	232,201,828,154	160,166,835,911
Vung Tau Branch - Petrolimex Sai Gon Co.ltd	5,206,013,848	3,676,872,154
Petrolimex Dong Nai Co., ltd	34,385,087,470	22,694,949,335
Petrolimex Can Tho Co.ltd	21,600,047,771	2,478,366,975
Soc Trang Brach - Petrolimex Can Tho Co.Ltd	-	4,178,726
Hau Giang Brach - Petrolimex Can Tho Co.Ltd	-	2,749,600
Petrolimex Lam Dong Co., Ltd.	6,342,842,168	2,005,681,642
Petrolimex Dong Thap Co.ltd	7,026,677,224	842,631,093.
Cao lanh Branch - Petrolimex Dong Thap Co.ltd	7,217,258,724	-
Petrolimex Ca Mau Co.ltd	5,675,081,920	374,881,285
Bac lieu Branch - Petrolimex Ca Mau Co.Ltd	-	52,522,088

PETROLIMEX SAIGON TRANSPORTATION AND SERVICES JOINT STOCK COMPANY

118 Huynh Tan Phat Street, Tan Thuan Ward, Ho Chi Minh City

NOTES TO THE FINANCIAL STATEMENTS (continued)

Form B09-DN

(Issued under Circular No. 99/2025/TT-BTC

dated 27 October 2025 of the Minister of

Finance)

	30/09/2026 VND	30/09/2025 VND
Petrolimex Da Nang Transportation and Service JSC	2,047,266,260	3,595,976,964
Petrolimex Vinh Long Co.ltd	4,817,193,730	59,968,481
Ben Tre Branch - Petrolimex Vinh Long Co.ltd	4,565,872,895	398,707,584
Tra Vinh Branch - Petrolimex Vinh Long Co.ltd	2,521,818,217	230,657,750
Petrolimex Tay Ninh Co., Ltd.	2,215,122,111	1,019,117,072
Petrolimex An Giang Co.ltd	3,927,771,438	184,348,699
Nha Be Oil Terminal	1,181,481,479	1,065,900,000
Petrolimex Aviation Fuel Joint Stock Company	74,759,000	43,736,100
Ho Chi Minh City Branch – Petrolimex Petroleum Equipment Joint Stock Company	2,037,460,000	-
Southern Branch - Petrolimex Information Technology and Telecommunication JSC	39,731,300	1,825,194,640
Can Tho Petrochemical Branch - Petrolimex Petrochemical Corporation JSC	227,649,000	-
Petrolimex Saigon Transportation And Services Joint Stock Company - Can Tho Branch	-	57,037,563,256
Total	473,762,058,988	348,165,086,895

VII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT:

1. Non-cash transactions affect the future Statement of Cash Flows

Buy assets by assuming related debts directly or through financial leasing operations	-	-
Buying a business through issuing shares	-	-
Convert debt into equity	-	-
Others	-	-

2. Actual loan amount collected during the year

Proceeds from borrowing under normal contracts	89,402,109,874	158,691,576,389
Proceeds from issuing ordinary bonds	-	-
Proceeds from issuance of convertible bonds	-	-
Proceeds from issuance of preferred shares are classified as liabilities	-	-
Proceeds from resale transactions of Treasury bonds and securities REPO	-	-
Proceeds from other borrowing	-	-

3. Amount actually paid back loan principal during the year

Loan principal repayment according to normal contracts	(77,873,020,998)	(106,820,658,104)
Principal repayment of ordinary bonds	-	-
Principal repayment of convertible bonds	-	-
Preferred stock principal repayments are classified as liabilities	-	-
Payment for repurchase transactions of Treasury bonds and securities REPO	-	-
Loan repayment in other forms	-	-

Ho Chi Minh City, 16 October 2026

Preparer

Chief Accountant

Director

Vo Thi Kieu Duyen

Duong Tuan Ngoc

Tran Quoc Long

