

VIETNAM PETROLEUM CONSTRUCTION JOINT  
STOCK CORPORATION  
PETROLEUM INDUSTRIAL AND CIVIL  
CONSTRUCTION JOINT STOCK COMPANY

THE SOCIALIST REPUBLIC OF VIETNAM  
Independence – Freedom – Happiness

No. : 333 /CNDD-TCKT

Ho Chi Minh, day 19 month 10 year 2026

CÔNG TY CỔ PHẦN  
XÂY DỰNG CÔNG  
NGHIỆP VÀ DÂN  
DỰNG DẦU KHÍ

### Periodic Disclosure of Financial Reports

To: Hanoi the Stock Exchange.

Digitally signed by CÔNG TY CỔ PHẦN XÂY  
DỰNG CÔNG NGHIỆP VÀ DÂN DỰNG DẦU KHÍ  
DN: C=VN, L=BÀ RIA VÙNG TÂY, CN=CÔNG  
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In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market, PetroVietnam Industrial and Civil Construction Joint Stock Company (Stock Code: PXI) hereby discloses its financial statements for Q3/2026 to the Hanoi Stock Exchange as follows:

1. Company Name: PETROLEUM INDUSTRIAL AND CIVIL CONSTRUCTION JOINT STOCK COMPANY

- Stock Code: PXI
- Add: 35D, 30/4 Street, Ward Tam Thang, Ho Chi Minh City
- Tel: +084 02543834784 Fax: +084 02543839925
- Email: [ngakt07vt@gmail.com](mailto:ngakt07vt@gmail.com) Website: <https://www.pvc-ic.com.vn>

2. Content of the disclosed information:

- Financial Statements of Quarter III/2026

☒ Separate Financial Statements (The Public Company has no subsidiaries, and the superior accounting entity has affiliated units);

☐ Consolidated Financial Statements (The Public Company has subsidiaries);

☐ Aggregated Financial Statements (The Public Company has affiliated accounting units with independent accounting systems).

- Cases Requiring Explanation of Causes:

+ The auditing organization issued a qualified opinion or other than an unqualified opinion on the financial statements (for reviewed/audited financial statements):

☐ Yes

☐ No



*Explanation Document in Case of a Qualified Opinion:*

☐ Yes

☐ No

+ Post-tax profit in the reporting period has a difference of 5% or more before and after the audit, or shifts from loss to profit or vice versa (for reviewed/audited financial statements):

☐ Yes

☐ No

*Explanation Document in Case of a Qualified Opinion:*

☐ Yes

☐ No

+ Post-tax profit on the income statement of the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes

☐ No

*Explanation Document in Case of a Qualified Opinion:*

☒ Yes

☐ No

+ The post-tax profit in the reporting period shows a loss, shifting from profit in the same period of the previous year to a loss in the current period, or vice versa.

☒ Yes

☐ No

*Explanation Document in Case of a Qualified Opinion:*

☒ Yes

☐ No

This information was published on the company's website on 19/10/2026 at the following link: <https://www.pvc-ic.com.vn/tin-tuc.html>

**Attached Documents:**

- Financial Statements Q3/2026
- Explanation Document

**Representative of the Organization**  
**Legal Representative/Authorized Information Disclosure**  
**Officer**



**LÊ NGỌC HOÀNG**

## STATEMENT OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2026

Currency: VND

| ITEMS                                                               | Code       | Note | Ending balance<br>30/09/2026 | Beginning balance<br>01/01/2026 |
|---------------------------------------------------------------------|------------|------|------------------------------|---------------------------------|
| 1                                                                   | 2          | 3    | 4                            | 5                               |
| <b>A - CURRENT ASSETS (100=110+120+130+140+150+160)</b>             | <b>100</b> |      | <b>267.572.682.896</b>       | <b>277.249.233.265</b>          |
| <b>I. Cash and cash equivalents</b>                                 | <b>110</b> |      | <b>674.117.718</b>           | <b>1.796.870.075</b>            |
| 1. Cash                                                             | 111        |      | 674.117.718                  | 1.296.870.075                   |
| 2. Cash equivalents                                                 | 112        |      | 0                            | 500.000.000                     |
| <b>II. Short-term investments</b>                                   | <b>120</b> |      | <b>45.316.000.000</b>        | <b>45.316.000.000</b>           |
| 1. Trading securities                                               | 121        |      |                              | 0                               |
| 2. Provision for diminution in value of trading securities (*)      | 122        |      |                              | 0                               |
| 3. Held-to-maturity investments                                     | 123        |      | 45.316.000.000               | 45.316.000.000                  |
| 4. Provision for short-term held-to-maturity investments (*)        | 124        |      |                              | 0                               |
| 5. Other short-term investments                                     | 125        |      |                              | 0                               |
| 6. Provision for impairment of other short-term investments (*)     | 126        |      |                              | 0                               |
| <b>III. Short-term receivables</b>                                  | <b>130</b> |      | <b>65.867.268.325</b>        | <b>70.496.742.942</b>           |
| 1. Short-term trade receivables                                     | 131        |      | 101.471.542.695              | 109.432.745.228                 |
| 2. Short-term prepayments to suppliers                              | 132        |      | 2.337.581.286                | 2.113.809.917                   |
| 3. Short-term intra-company receivables                             | 133        |      |                              | 0                               |
| 4. Receivables according to the progress of construction contracts  | 134        |      | 4.353.034.395                |                                 |
| 5. Other short-term receivables                                     | 135        |      | 28.609.854.686               | 29.854.932.534                  |
| 6. Provision for short-term doubtful debts (*)                      | 136        |      | (70.904.744.737)             | (70.904.744.737)                |
| 7. Shortage of assets awaiting resolution                           | 137        |      |                              | 0                               |
| <b>IV. Inventories</b>                                              | <b>140</b> |      | <b>151.950.071.621</b>       | <b>156.925.570.520</b>          |
| 1. Inventories                                                      | 141        |      | 152.231.557.051              | 157.207.055.950                 |
| 2. Provision for devaluation of inventories (*)                     | 142        |      | (281.485.430)                | (281.485.430)                   |
| <b>V. Other short-term assets</b>                                   | <b>150</b> |      | <b>0</b>                     | <b>0</b>                        |
| 1. Short-term livestock held for single-harvest products            | 151        |      |                              | 0                               |
| 2. Short-term seasonal or single-harvest crops                      | 152        |      |                              | 0                               |
| 3. Provision for impairment of short-term biological assets (*)     | 153        |      |                              | 0                               |
| <b>VI. Other short-term assets</b>                                  | <b>160</b> |      | <b>3.765.225.232</b>         | <b>2.714.049.728</b>            |
| 1. Short-term prepaid expenses                                      | 161        |      |                              | 0                               |
| 2. Deductible VAT                                                   | 162        |      | 3.765.225.232                | 2.714.049.728                   |
| 3. Taxes and other receivables from State budget                    | 163        |      |                              | 0                               |
| 4. Purchase and resale of Government bonds                          | 164        |      |                              | 0                               |
| 5. Other current assets                                             | 165        |      |                              | 0                               |
| <b>B - NON-CURRENT ASSETS<br/>(200=210+220+230+240+250+260+270)</b> | <b>200</b> |      | <b>14.664.901.806</b>        | <b>14.687.521.806</b>           |
| <b>I. Long-term receivables</b>                                     | <b>210</b> |      | <b>0</b>                     | <b>0</b>                        |
| 1. Long-term trade receivables                                      | 211        |      |                              | 0                               |
| 2. Long-term prepayments to suppliers                               | 212        |      |                              | 0                               |
| 3. Working capital provided to sub-units                            | 213        |      |                              | 0                               |
| 4. Long-term intra-company receivables                              | 214        |      |                              | 0                               |
| 5. Other long-term receivables                                      | 215        |      | 0                            | 0                               |

|                                                                            |            |  |                        |                        |
|----------------------------------------------------------------------------|------------|--|------------------------|------------------------|
| 6. Provision for long-term doubtful debts (*)                              | 216        |  |                        | 0                      |
| <b>II. Fixed assets</b>                                                    | <b>220</b> |  | <b>0</b>               | <b>22.620.000</b>      |
| 1. Tangible fixed assets                                                   | 221        |  | 0                      | 22.620.000             |
| - Historical cost                                                          | 222        |  | 49.829.876.885         | 49.829.876.885         |
| - Accumulated depreciation (*)                                             | 223        |  | (49.829.876.885)       | (49.807.256.885)       |
| 2. Finance lease fixed assets                                              | 224        |  | 0                      | 0                      |
| - Historical cost                                                          | 225        |  |                        | 0                      |
| - Accumulated depreciation (*)                                             | 226        |  |                        | 0                      |
| 3. Intangible fixed assets                                                 | 227        |  | 0                      | 0                      |
| - Historical cost                                                          | 228        |  |                        | 0                      |
| - Accumulated amortization (*)                                             | 229        |  |                        | 0                      |
| <b>III. Non-current biological assets</b>                                  | <b>230</b> |  | <b>0</b>               | <b>0</b>               |
| 1. Long-term livestock held for periodic products                          | 231        |  | 0                      | 0                      |
| a) Immature livestock held for periodic products                           | 232        |  |                        | 0                      |
| b) Mature livestock held for periodic products                             | 233        |  | 0                      | 0                      |
| - Cost                                                                     | 234        |  |                        | 0                      |
| - Accumulated depreciation (*)                                             | 235        |  |                        | 0                      |
| 2. Long-term livestock held for single-harvest products                    | 236        |  |                        | 0                      |
| 3. Long-term seasonal or single-harvest crops                              | 237        |  |                        | 0                      |
| 4. Provision for impairment of non-current biological assets (*)           | 238        |  |                        | 0                      |
| <b>IV. Investment properties</b>                                           | <b>240</b> |  | <b>0</b>               | <b>0</b>               |
| - Historical costs                                                         | 241        |  |                        | 0                      |
| - Accumulated depreciation (*)                                             | 242        |  |                        | 0                      |
| <b>V. Long-term assets in progress</b>                                     | <b>250</b> |  | <b>0</b>               | <b>0</b>               |
| 1. Long-term work in progress                                              | 251        |  |                        | 0                      |
| 2. Construction in progress                                                | 252        |  |                        | 0                      |
| <b>VI. Long-term investments</b>                                           | <b>260</b> |  | <b>14.664.901.806</b>  | <b>14.664.901.806</b>  |
| 1. Investments in subsidiaries                                             | 261        |  |                        | 0                      |
| 2. Investments in joint ventures and associates                            | 262        |  |                        | 0                      |
| 3. Equity investments in other entities                                    | 263        |  | 15.837.200.000         | 15.837.200.000         |
| 4. Provision for devaluation of long-term investments (*)                  | 264        |  | (1.172.298.194)        | (1.172.298.194)        |
| 5. Held-to-maturity investments                                            | 265        |  |                        | 0                      |
| 6. Provision for long-term held-to-maturity investments (*)                | 266        |  |                        | 0                      |
| <b>VII. Other long-term assets</b>                                         | <b>270</b> |  | <b>0</b>               | <b>0</b>               |
| 1. Long-term prepaid expenses                                              | 271        |  |                        | 0                      |
| 2. Deferred income tax assets                                              | 272        |  |                        | 0                      |
| 3. Long-term equipment, supplies and spare parts                           | 273        |  |                        | 0                      |
| 4. Other long-term assets                                                  | 274        |  |                        | 0                      |
| <b>TOTAL ASSETS (280=100+200)</b>                                          | <b>280</b> |  | <b>282.237.584.702</b> | <b>291.936.755.071</b> |
| <b>C - LIABILITIES (300=310+330)</b>                                       | <b>300</b> |  | <b>146.967.722.272</b> | <b>154.968.461.752</b> |
| <b>I. Current liabilities</b>                                              | <b>310</b> |  | <b>146.967.722.272</b> | <b>154.968.461.752</b> |
| 1. Short-term trade payables                                               | 311        |  | 62.194.644.319         | 64.700.310.830         |
| 2. Short-term prepayments from customers                                   | 312        |  | 18.552.440.405         | 20.869.020.165         |
| 3. Dividends and profits payable                                           | 313        |  |                        | 0                      |
| 4. Taxes and other payables to the State                                   | 314        |  | 32.552.540.933         | 32.017.228.520         |
| 5. Payables to employees                                                   | 315        |  | 275.000.000            | 241.576.000            |
| 6. Short-term accrued expenses                                             | 316        |  | 18.288.136.003         | 22.034.509.642         |
| 7. Short-term internal payables                                            | 317        |  |                        | 0                      |
| 8. Short-term payables due to progress billings for construction contracts | 318        |  |                        | 0                      |
| 9. Short-term unearned revenue                                             | 319        |  | 160.363.644            | 0                      |

|                                                                 |            |  |                        |                        |
|-----------------------------------------------------------------|------------|--|------------------------|------------------------|
| 10. Other short-term payables                                   | 320        |  | 14.941.748.974         | 15.102.968.601         |
| 11. Short-term borrowings and finance lease liabilities         | 321        |  |                        | 0                      |
| 12. Short-term provisions                                       | 322        |  |                        | 0                      |
| 13. Bonus and welfare fund                                      | 323        |  | 2.847.994              | 2.847.994              |
| 14. Price stabilization fund                                    | 324        |  |                        | 0                      |
| 15. Government bond repurchase transactions                     | 325        |  |                        | 0                      |
| <b>II. Non-current liabilities</b>                              | <b>330</b> |  | <b>0</b>               | <b>0</b>               |
| 1. Long-term trade payables                                     | 331        |  |                        | 0                      |
| 2. Long-term prepayments from customers                         | 332        |  |                        | 0                      |
| 3. Long-term taxes and other payables to the State              | 333        |  |                        | 0                      |
| 4. Long-term accrued expenses                                   | 334        |  |                        | 0                      |
| 5. Internal payables for working capital                        | 335        |  |                        | 0                      |
| 6. Long-term internal payables                                  | 336        |  |                        | 0                      |
| 7. Long-term unearned revenue                                   | 337        |  |                        | 0                      |
| 8. Other long-term payables                                     | 338        |  |                        | 0                      |
| 9. Long-term borrowings and finance lease liabilities           | 339        |  |                        | 0                      |
| 10. Convertible bonds                                           | 340        |  |                        | 0                      |
| 11. Preferred shares                                            | 341        |  |                        | 0                      |
| 12. Deferred tax liabilities                                    | 342        |  |                        | 0                      |
| 13. Long-term provisions                                        | 343        |  |                        | 0                      |
| 14. Science and technology development fund                     | 344        |  |                        | 0                      |
| <b>D - OWNER'S EQUITY</b>                                       | <b>400</b> |  | <b>135.269.862.430</b> | <b>136.968.293.319</b> |
| 1. Owner's equity                                               | 411        |  | 300.000.000.000        | 300.000.000.000        |
| Ordinary shares with voting rights                              | 411A       |  |                        | 0                      |
| Preference shares                                               | 411B       |  |                        | 0                      |
| 2. Share Premium                                                | 412        |  |                        | 0                      |
| 3. Conversion options on convertible bonds                      | 413        |  |                        | 0                      |
| 4. Other capital                                                | 414        |  |                        | 0                      |
| 5. Treasury shares (*)                                          | 415        |  |                        | 0                      |
| 6. Differences upon asset revaluation                           | 416        |  |                        | 0                      |
| 7. Exchange rate differences                                    | 417        |  |                        | 0                      |
| 8. Development and investment funds                             | 418        |  | 14.519.193.263         | 14.519.193.263         |
| 9. Other reserves                                               | 419        |  |                        | 0                      |
| 10. Retained earnings                                           | 420        |  | (179.249.330.833)      | (177.550.899.944)      |
| Retained earnings accumulated till the end of the previous year | 420A       |  | (177.550.899.944)      | (178.054.433.417)      |
| Retained earnings of the current year                           | 420B       |  | (1.698.430.889)        | 503.533.473            |
| <b>TOTAL CAPITAL (440=300+400)</b>                              | <b>440</b> |  | <b>282.237.584.702</b> | <b>291.936.755.071</b> |

19 October 2026

PREPARER

CHIEF ACCOUNTANT

DIRECTOR



Nguyen Thi Nga



Le Ngoc Hoang



Le Minh Hai

**STATEMENT OF INCOME**  
**FROM 01 JULY 2026 TO 30 SEPTEMBER 2026**

Currency: VND

| ITEMS                                                                    | Code | Note | This year     |                 | Previous year |                 |
|--------------------------------------------------------------------------|------|------|---------------|-----------------|---------------|-----------------|
|                                                                          |      |      | QIII/2026     | Acumulated      | QIII/2025     | Acumulated      |
| 1. Revenue from sales of goods and rendering of services                 | 01   |      | 2.268.113.294 | 16.007.277.767  | 3.209.015.850 | 4.958.065.439   |
| Construction                                                             |      |      | 2.268.113.294 | 16.007.277.767  | 3.209.015.850 | 4.958.065.439   |
| Real estate                                                              |      |      |               |                 |               |                 |
| 2. Revenue deductions                                                    | 02   |      |               |                 |               |                 |
| 3. Net revenue from sales of goods and rendering of services (10=01- 02) | 10   |      | 2.268.113.294 | 16.007.277.767  | 3.209.015.850 | 4.958.065.439   |
| Construction                                                             |      |      | 2.268.113.294 | 16.007.277.767  | 3.209.015.850 | 4.958.065.439   |
| Real estate                                                              |      |      |               |                 | 0             |                 |
| 4. Cost of goods sold and services rendered                              | 11   |      | 1.567.962.424 | 14.306.007.540  | 2.461.853.967 | 3.072.843.904   |
| Construction                                                             |      |      | 1.567.962.424 | 14.306.007.540  | 2.461.853.967 | 3.072.843.904   |
| Real estate                                                              |      |      |               |                 |               |                 |
| 5. Gross profit from sales of goods and rendering of services (20=10-11) | 20   |      | 700.150.870   | 1.701.270.227   | 747.161.883   | 1.885.221.535   |
| Construction                                                             |      |      | 700.150.870   | 1.701.270.227   | 747.161.883   | 1.885.221.535   |
| Real estate                                                              |      |      |               |                 | 0             |                 |
| 6. Gains/(Losses) from disposal and liquidation of investment properties | 21   |      |               |                 |               |                 |
| 7. Financial income                                                      | 22   |      | 485.913.229   | 1.431.205.299   | 510.789.117   | 1.476.302.384   |
| 8. Financial expense                                                     | 23   |      | 0             | 45.818.178      | 7.636.363     | 7.636.363       |
| - In which: Interest expense                                             | 24   |      | 0             | 0               | 0             | 0               |
| 9. Selling expense                                                       | 25   |      |               |                 |               |                 |
| 10. General and administrative expense                                   | 26   |      | 1.944.211.275 | 5.626.323.820   | 1.685.040.936 | 5.573.898.371   |
| 11. Net profit from operating activities (30=20+21+22-(23+25+26))        | 30   |      | (758.147.176) | (2.539.666.472) | (434.726.299) | (2.220.010.815) |
| 12. Other income                                                         | 31   |      | 412.616.951   | 1.311.919.185   | 201.419.384   | 1.372.022.514   |
| Construction                                                             |      |      | 412.616.951   | 1.311.919.185   | 201.419.384   | 1.372.022.514   |
| Real estate                                                              |      |      |               |                 |               |                 |
| 13. Other expense                                                        | 32   |      | 133.725.750   | 470.683.602     | 123.537.157   | 463.208.690     |
| Construction                                                             |      |      | 133.725.750   | 470.683.602     | 123.537.157   | 463.208.690     |
| Real estate                                                              |      |      |               |                 |               | 0               |
| 14. Other profit (40=31-32)                                              | 40   |      | 278.891.201   | 841.235.583     | 77.882.227    | 908.813.824     |
| Construction                                                             |      |      | 278.891.201   | 841.235.583     | 77.882.227    | 908.813.824     |
| Real estate                                                              |      |      |               |                 |               |                 |
| 15. Total net profit before tax (50=30+40)                               | 50   |      | (479.255.975) | (1.698.430.889) | (356.844.072) | (1.311.196.991) |
| 16. Current corporate income tax expense                                 | 51   |      |               |                 |               |                 |
| 17. Deferred corporate income tax expense                                | 52   |      |               |                 |               |                 |
| 18. Profit after corporate income tax (60=50-51-52)                      | 60   |      | (479.255.975) | (1.698.430.889) | (356.844.072) | (1.311.196.991) |
| 19. Basic earnings per share (*)                                         | 70   |      | -16           | -57             | -12           | -44             |
| 20. Diluted earnings per share (*)                                       | 71   |      |               |                 |               |                 |

PREPARER

Nguyen Thi Nga

CHIEF ACCOUNTANT

Le Ngoc Hoang



19 October 2026

DIRECTOR

Le Minh Hai

**STATEMENT OF CASH FLOWS**  
(Indirect method)  
**FROM 01 JANUARY 2026 TO 30 SEPTEMBER 2026**

Đơn vị tính: VNĐ

| Items                                                                                           | Code | Note | For the period<br>from January 1,<br>2026 to September<br>30, 2026 | For the period<br>from January 1,<br>2025 to September<br>30, 2025 |
|-------------------------------------------------------------------------------------------------|------|------|--------------------------------------------------------------------|--------------------------------------------------------------------|
| 1                                                                                               | 2    | 3    | 4                                                                  | 5                                                                  |
| <b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>                                                  |      |      |                                                                    |                                                                    |
| 1. Profit before tax                                                                            | 01   |      | (1.698.430.889)                                                    | (1.311.196.991)                                                    |
| 2. Adjustment for:                                                                              |      |      |                                                                    |                                                                    |
| - Depreciation and amortization of fixed assets and investment properties                       | 02   |      | 22.620.000                                                         | 167.576.903                                                        |
| - Provisions                                                                                    | 03   |      |                                                                    | (425.863.932)                                                      |
| - Exchange gains / losses from retranslation of monetary items denominated in foreign currency  | 04   |      |                                                                    |                                                                    |
| - Gains / losses from investment                                                                | 05   |      | (1.431.205.299)                                                    | (1.926.449.005)                                                    |
| - Interest expense                                                                              | 06   |      |                                                                    |                                                                    |
| - Other adjustments                                                                             | 07   |      |                                                                    |                                                                    |
| 3. Operating profit before changes in working capital                                           | 08   |      | (3.107.016.188)                                                    | (3.495.933.025)                                                    |
| - Increase or decrease in receivables                                                           | 09   |      | 4.629.474.617                                                      | 11.563.087.440                                                     |
| - Increase or decrease in inventories                                                           | 10   |      | 4.975.498.899                                                      | (1.104.756.370)                                                    |
| - Increase or decrease in payables (exclude interest payables and corporate income tax payable) | 11   |      | (8.721.914.984)                                                    | (5.501.521.861)                                                    |
| - Increase or decrease in prepaid expenses                                                      | 12   |      |                                                                    | 0                                                                  |
| - Increase or decrease in trading securities                                                    | 13   |      |                                                                    |                                                                    |
| - Interest paid                                                                                 | 14   |      |                                                                    |                                                                    |
| - Corporate income tax paid                                                                     | 15   |      | (330.000.000)                                                      | 0                                                                  |
| - Other receipts from operating activities                                                      | 16   |      |                                                                    | 0                                                                  |
| - Other payments on operating activities                                                        | 17   |      |                                                                    | 0                                                                  |
| Net cash flow from operating activities                                                         | 20   |      | (2.553.957.656)                                                    | 1.460.876.184                                                      |
| <b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>                                                 |      |      |                                                                    |                                                                    |
| 1. Purchase or construction of fixed assets and other long-term assets                          | 21   |      |                                                                    | 0                                                                  |
| 2. Proceeds from disposals of fixed assets and other long-term assets                           | 22   |      |                                                                    | 764.545.454                                                        |
| 3. Loans and purchase of debt instruments from other entities                                   | 23   |      |                                                                    | (300.000.000)                                                      |
| 4. Collection of loans and resale of debt instrument of other entities                          | 24   |      |                                                                    | 0                                                                  |
| 5. Equity investments in other entities                                                         | 25   |      |                                                                    | 0                                                                  |
| 6. Proceeds from equity investment in other entities                                            | 26   |      |                                                                    | 0                                                                  |
| 7. Interest and dividend received                                                               | 27   |      | 1.431.205.299                                                      | 1.498.776.769                                                      |
| Net cash flow from investing activities                                                         | 30   |      | 1.431.205.299                                                      | 1.963.322.223                                                      |
| <b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>                                                |      |      |                                                                    |                                                                    |
| 1. Proceeds from issuance of shares and receipt of contributed capital                          | 31   |      |                                                                    | 0                                                                  |
| 2. Repayment of capital contributions and repurchase of stock issued                            | 32   |      |                                                                    |                                                                    |
| 3. Proceeds from borrowings                                                                     | 33   |      |                                                                    | 0                                                                  |
| 4. Repayment of principal                                                                       | 34   |      |                                                                    |                                                                    |
| 5. Repayment of financial principal                                                             | 35   |      |                                                                    | 0                                                                  |
| 6. Dividends or profits paid to owners                                                          | 36   |      |                                                                    | 0                                                                  |
| Net cash flow from financing activities                                                         | 40   |      |                                                                    | 0                                                                  |
| Net cash flows in the period (50=20+30+40)                                                      | 50   |      | (1.122.752.357)                                                    | 3.424.198.407                                                      |
| Cash and cash equivalents at the beginning of the period                                        | 60   |      | 1.796.870.075                                                      | 257.882.027                                                        |
| Effect of exchange rate fluctuations                                                            | 61   |      |                                                                    | 0                                                                  |
| Cash and cash equivalents at the end of the period (70=50+60+61)                                | 70   |      | 674.117.718                                                        | 3.682.080.434                                                      |

PREPARER



Nguyen Thi Nga

CHIEF ACCOUNTANT



Le Ngoc Hoang

19 October 2026

DIRECTOR



Le Minh Hai

## NOTES TO THE FINANCIAL STATEMENTS

### FROM 01 JANUARY 2026 TO 30 SEPTEMBER 2026

#### I. Operating characters of the Company

##### Form of ownership

Petroleum Industrial and Civil Construction Joint Stock Company ("the Company") is a joint stock company established in Vietnam under Business Registration Certificate No. 3500832971 dated November 26, 2009 issued by the Department of Planning and Investment of Ba Ria - Vung Tau province.

The Company's charter capital is VND 300,000,000,000, divided into 30,000,000 common shares, each share has a par value of VND 10,000.

Total number of employees of the Company as of 30 September 2025: 19 people (as of 30 September 2024: 21 people).

##### Main business field and activities

Business activities:

Civil and industrial construction;

- Construction of infrastructure works, bridges, ports, real estate investment and business, auxiliary infrastructure;
- Investing in construction of industrial production facilities, energy, and material production and trading;
- Investing in construction of specialized oil and gas projects; and
- Investment in construction and business of urban areas.

The main activity of the Company is construction of industrial and civil works.

##### Normal business and production cycle

Due to the nature of the Company's operations, which are mainly in the construction and installation sector, the Company does not have a fixed production and business cycle but depends on each contract and project that the Company implements.

##### Notes on the comparability of information in financial statements

As presented in Note 3, effective from January 01, 2026, the Company has adopted Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on October 27, 2025 ("Circular 99"), guiding the enterprise accounting system. This Circular replaces Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the corporate accounting system, Circular No. 75/2015/TT-BTC dated May 18, 2015 of the Ministry of Finance amending and supplementing Article 128 of Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance, and Circular No. 53/2016/TT-BTC dated March 21, 2016 amending and supplementing several Articles of Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance

#### II. Accounting period and accounting currency

Currency: The accompanying financial statements are presented in Vietnamese Dong (VND), using the historical cost principle and in accordance with Vietnamese accounting standards, corporate accounting regimes and legal regulations related to the preparation and presentation of financial statements.

The accompanying financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

##### Accounting period

Annual accounting period commences from 01 January and ends as at 31 December.

The financial statements for the third quarter of 2026 are prepared for the accounting period from July 01, 2026 to September 30, 2026

### III. Standards and Applicable Accounting Policies

**Applicable accounting framework:** On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidelines on the enterprise accounting system, replacing Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the corporate accounting system, Circular No. 75/2015/TT-BTC dated May 18, 2015 of the Ministry of Finance amending and supplementing Article 128 of Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance, and Circular No. 53/2016/TT-BTC dated March 21, 2016 amending and supplementing several Articles of Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance. The provisions of Circular No. 99/2025/TT-BTC will be applied by the Company from the effective date, i.e., from January 01, 2026, and applied to financial years beginning on or after January 01, 2026

**Declaration of compliance with Accounting Standards and Accounting System:** The preparation of financial statements in accordance with Vietnamese accounting standards, accounting regimes for enterprises and legal regulations related to the preparation and presentation of financial statements requires the Board of Directors to make estimates and assumptions that affect the reported figures on liabilities, assets and the presentation of contingent liabilities and assets at the date of the financial statements as well as the reported figures on revenues and expenses during the accounting period. Although accounting estimates are made with all the knowledge of the Board of Directors, the actual figures may differ from the estimates and assumptions made.

### IV. Applicable Accounting Policies

#### Financial Instruments

##### Initial recognition

**Financial assets:** At initial recognition, financial assets are identified by purchasing price cost plus other expenses directly related to the purchase and issuance of those assets. Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments.

**Financial liabilities.:** At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities. Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses

##### Subsequent measurement after initial recognition

Currently, there are no regulations on revaluation of financial instruments after initial recognition.

##### Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits, short-term, highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

##### Receivables

Accounts receivable are amounts that are recoverable from customers or other entities. Accounts receivable are presented at book value less allowances for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue for six months or more, or for receivables that are unlikely to be paid by the debtor due to liquidation, bankruptcy or similar difficulties.

Inventories are measured at the lower of cost and net realizable value. Cost includes direct materials, direct labor and, if any, overheads that have been incurred in bringing the inventories to their present location and condition. Cost is determined using the weighted average method. Net realizable value is determined as the estimated selling price less the estimated costs of completion and the estimated costs to be incurred in marketing, selling and distribution.

##### Principles of recognition and depreciation of fixed assets, financial lease fixed assets, investment real estate

Tangible fixed assets are stated at cost less accumulated depreciation.

The initial cost of tangible fixed assets comprises the purchase price and any other costs directly attributable to bringing the assets to working condition for their intended use.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives, as follows:

From 01/07/2026 to 30/09/2026

|                                    | Estimated year |
|------------------------------------|----------------|
| Buildings, structures              | 10 - 12        |
| Machinery, equipment               | 3 - 15         |
| Vehicles, Transportation equipment | 4 - 10         |
| Office equipment                   | 3 - 10         |

Gains and losses arising from the liquidation or sale of assets are the difference between the proceeds from the liquidation and the carrying amount of the assets and are recorded in the income statement.

#### **Investment properties**

Investment real estate includes land use rights and factories, structures held by the Company for the purpose of earning rental income.

Investment properties held for lease are stated at cost less accumulated depreciation. The cost of a purchased investment property comprises its purchase price and any directly attributable costs such as legal fees, property transfer taxes and other transaction costs. The cost of a self-constructed investment property is the final settlement value of the construction or directly attributable costs of the investment property.

Investment properties held for lease are depreciated using the straight-line method over their estimated useful lives of 25 years.

#### **Construction in progress**

Assets under construction for production, rental, administrative purposes or for other purposes are stated at cost. This includes service costs and related interest costs in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use.

#### **Financial investments**

Financial investments are recorded from the date of purchase and are initially measured at cost plus any transaction costs incurred in connection with the purchase of the investments. In subsequent periods, investments are measured at cost less any impairment losses.

Provision for diminution in value of financial investments is made in accordance with current accounting regulations.

#### **Prepaid expenses**

Prepaid expenses include actual expenses that have been incurred but are related to the business performance of many accounting periods. Prepaid expenses include the business advantage of land lots contributed by the parent company when equitizing the Company and the value of small tools, equipment and spare parts issued for use, which are considered to be able to bring future economic benefits to the Company for a period of one year or more. The above small tools, equipment and spare parts issued for use are capitalized as long-term prepayments and are allocated to the income statement using the straight-line method over 2 to 3 years in accordance with current accounting regulations.

#### **Accrued expenses**

Accrued expenses arise from accounting estimates due to incomplete cost accumulation at the date of acceptance of completed volume. These accrued expenses will ensure that the project is fully costed in the event that parts of the project have been completed but have not yet been settled with subcontractors, suppliers or construction teams. The accrual of project costs is in accordance with current accounting regulations.

#### **Provisions for payables**

Provisions are recognised when the Company has a present obligation as a result of a past event, and it is probable that the Company will be required to settle that obligation. Provisions are measured based on management's best estimate of the expenditure required to settle the obligation at the balance sheet date.

#### **Revenue recognition**

Sales revenue is recognized when all five (5) following conditions are satisfied:

- (a) The Company has transferred to the buyer the significant risks and rewards of ownership of the products or goods;
- (b) The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;

- (c) The amount of revenue can be measured reliably;
- (d) It is probable that the economic benefits associated with the transaction will flow to the Company; and
- (e) Identify the costs associated with the sales transaction.

Revenue from a transaction involving the rendering of services is recognised when the outcome of the transaction can be measured reliably. Where a transaction involving the rendering of services is spread over several periods, revenue is recognised in each period based on the results of the stage of completion of the work at the balance sheet date of that period. The outcome of a transaction involving the rendering of services is recognised when all four (4) of the following conditions are met:

- (a) The amount of revenue can be measured reliably;
- (b) It is probable that the economic benefits associated with the transaction will flow to the entity;
- (c) The stage of completion of the transaction at the balance sheet date can be measured reliably; and
- (d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Revenue from the Company's construction contracts is recognised in accordance with the Company's accounting policy for construction contracts. Interest on deposits is recognised on an accrual basis, taking into account the outstanding amounts and the applicable interest rate. Interest on investments is recognised when the Company's right to receive the payment is established.

#### **Construction contract**

Construction contracts stipulate that contractors are paid according to the value of the performed volume. When the results of the construction contract are reliably determined and confirmed by the customer, revenue and costs related to the contract are recorded corresponding to the completed work confirmed by the customer during the year and reflected on the issued invoices.

When the outcome of a construction contract cannot be estimated reliably, revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable.

All interest expenses are recognized in the income statement when incurred.

#### **V. Tax**

Corporate income tax represents the sum of current and deferred tax liabilities.

The tax currently payable is based on taxable profit for the period. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including losses carried forward, if any) and it further excludes items that are not taxable or deductible.

Deferred income tax is calculated on the differences between the carrying amount and the tax base of assets and liabilities in the financial statements and is recorded under the balance sheet method. Deferred income tax liabilities should be recognized for all temporary differences while deferred income tax assets are recognized only when it is probable that future taxable profits will be available against which the temporary differences can be used.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled. Deferred tax is recognised in the income statement and is denominated in equity except when it relates to items charged or credited directly to equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the Company's income tax is based on current tax regulations. However, these regulations are subject to change from time to time and the final determination of corporate income tax depends on the results of the examination by the competent tax authority.

Other taxes are applied according to current tax laws in Vietnam.

| Items                                                                                                                     | 30/09/2026         | 01/01/2026           |
|---------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------|
| <b>VI. Additional information for items presented in the Balance Sheet</b>                                                |                    |                      |
| <b>1. CASH AND CASH EQUIVALENTS</b>                                                                                       |                    |                      |
| Cash on hand                                                                                                              | 19,995,994         | 38,034,403           |
| Demand deposits                                                                                                           | 654,121,724        | 1,258,835,672        |
| Cash equivalents                                                                                                          |                    | 500,000,000          |
| <b>Total</b>                                                                                                              | <b>674,117,718</b> | <b>1,796,870,075</b> |
| Items                                                                                                                     | 30/09/2026         | 01/01/2026           |
| <b>2. FINANCIAL INVESTMENTS</b>                                                                                           |                    |                      |
| a) Trading Securities                                                                                                     | Giá gốc            | Dự phòng             |
| - Total value of stocks;                                                                                                  |                    | Giá gốc              |
| - Total value of bonds;                                                                                                   |                    | Dự phòng             |
| - Other investment items;                                                                                                 |                    |                      |
| - Reasons for changes in each investment/stock/bond type:                                                                 |                    |                      |
| + In terms of quantity                                                                                                    |                    |                      |
| + In terms of value                                                                                                       |                    |                      |
| Items                                                                                                                     | Ending of quarter  |                      |
|                                                                                                                           | Original cost      | Book value           |
| b) Investments held to maturity                                                                                           | 45,316,000,000     |                      |
| b1) Short term                                                                                                            | 45,316,000,000     |                      |
| - Term deposits                                                                                                           | 45,316,000,000     |                      |
| - Bonds                                                                                                                   |                    |                      |
| - Others                                                                                                                  |                    |                      |
| b2) Long term                                                                                                             |                    |                      |
| - Term deposits                                                                                                           |                    |                      |
| - Bonds                                                                                                                   |                    |                      |
| - Others                                                                                                                  |                    |                      |
| Items                                                                                                                     | Ending of quarter  |                      |
|                                                                                                                           | Original cost      | Book value           |
| c) Equity investments in other entities (details of each investment by ownership percentage and voting rights percentage) |                    |                      |
| - Investments in subsidiaries                                                                                             |                    |                      |
| - Investments in joint ventures and associates                                                                            |                    |                      |
| - Investments in other entities                                                                                           | 15,837,200,000     |                      |
| - Summary of operations of subsidiaries, joint ventures and associates during the period;                                 |                    |                      |
| - Significant transactions between the enterprise and subsidiaries, joint ventures and associates during the period.      |                    |                      |
| - If the fair value cannot be determined, explain the reason.                                                             |                    |                      |
| Items                                                                                                                     | 30/09/2026         | 01/01/2026           |
| <b>3. SHORT TERM TRADE RECEIVABLES</b>                                                                                    |                    |                      |
| a) Others                                                                                                                 | 44,499,338,738     | 44,407,951,720       |
| Thai Son Investment Development Joint Stock Company                                                                       | 21,519,494,013     | 21,519,494,013       |
| Vung Tau Tourism Nursing Joint Stock Company: Back Beach Tourism Agency                                                   | 3,458,295,925      | 3,458,295,925        |
| Others                                                                                                                    | 19,521,548,800     | 19,430,161,782       |
| Long term trade receivables                                                                                               |                    |                      |
| - Details of customer receivables accounting for 10% or more of total customer receivables                                |                    | 0                    |
| - Others                                                                                                                  |                    |                      |
| b) Related parties                                                                                                        | 61,325,238,352     | 65,024,793,508       |
| Petrovietnam Construction Joint Stock Corporation                                                                         | 32,495,432,223     | 34,419,871,078       |
| Sai Gon Petroleum Construction And Investment Joint Stock Company                                                         | 26,096,125,925     | 26,096,125,925       |
| Petrovietnam Gas Joint Stock Corporation                                                                                  | 71,488,482         | 71,488,482           |

|                                                               |                        |                        |
|---------------------------------------------------------------|------------------------|------------------------|
| Petroleum Internal And External Equipment Joint Stock Company | 2,068,344,626          | 2,068,344,626          |
| Petroleum Pipeline & Tank Construction Company                | 593,847,096            | 2,368,963,397          |
| <b>Total Items</b>                                            | <b>105,824,577,090</b> | <b>109,432,745,228</b> |
|                                                               | <b>30/09/2026</b>      | <b>01/01/2026</b>      |

#### 4. OTHERS SHORT TERM RECEIVABLES

|                                                                                                        |                       |                       |
|--------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| <b>a) Others</b>                                                                                       | <b>6,783,156,686</b>  | <b>6,605,642,504</b>  |
| Vung Tau Tourism Nursing Joint Stock Company                                                           | 3,268,873,511         | 3,268,873,511         |
| Advance                                                                                                | 1,766,605,994         | 1,793,798,632         |
| Others receivables                                                                                     | 1,747,677,181         | 1,542,970,361         |
| <b>b) Related parties</b>                                                                              | <b>21,826,698,000</b> | <b>23,249,290,030</b> |
| Petrovietnam Construction Joint Stock Corporation                                                      | 379,178,000           | 379,178,000           |
| Sai Gon Petroleum Construction And Investment Joint Stock Company: Petroleum Institute Phase 1 Project | 21,447,520,000        | 21,447,520,000        |
| Petroleum Pipeline & Tank Construction Company                                                         | 0                     | 1,422,592,030         |
| <b>Total</b>                                                                                           | <b>28,609,854,686</b> | <b>29,854,932,534</b> |

#### c) Long term

|                                      |                                 |                                |
|--------------------------------------|---------------------------------|--------------------------------|
| - Receivables from equitization;     | -                               | -                              |
| - Dividends and distributed profits; | -                               | -                              |
| - Mortgages                          | -                               | -                              |
| - Loan;                              | -                               | -                              |
| - Payments on behalf of others;      | -                               | -                              |
| - Others receivables                 | -                               | -                              |
| <b>Total</b>                         | -                               | -                              |
| <b>Items</b>                         | <b>Entity at Ending of year</b> | <b>Value at Ending of year</b> |

#### 5. SHORTAGE OF ASSETS AWAITING RESOLUTION

|                 |   |   |
|-----------------|---|---|
| a) Cash         | - | - |
| b) Fixed assets | - | - |
| c) Other assets | - | - |

| Items                                                                                                  | 30/09/2026            | 01/01/2026               |
|--------------------------------------------------------------------------------------------------------|-----------------------|--------------------------|
| <b>6. DOUBTFUL DEBTS</b>                                                                               |                       |                          |
| <b>Receivable</b>                                                                                      | <b>Original cost</b>  | <b>Recoverable value</b> |
|                                                                                                        | <b>Original cost</b>  | <b>Recoverable value</b> |
| Sai Gon Petroleum Construction And Investment Joint Stock Company                                      | 62,287,894,785        | 0                        |
| Vietnam Cuba Hospital                                                                                  | 26,096,125,925        | 62,465,320,400           |
| Vung Tau Tourism Nursing Joint Stock Company                                                           | 3,819,490,482         | 26,096,125,925           |
| Petroleum Internal And External Equipment Joint Stock Company                                          | 3,458,295,925         | 3,819,490,482            |
| Thai Son Investment Development Joint Stock Company                                                    | 2,068,344,626         | 3,458,295,925            |
| Others                                                                                                 | 21,519,494,013        | 2,068,344,626            |
| <b>Others receivables</b>                                                                              | <b>21,519,494,013</b> | <b>21,519,494,013</b>    |
| Vung Tau Tourism Nursing Joint Stock Company                                                           | 5,326,143,814         | 5,503,569,429            |
| Sai Gon Petroleum Construction And Investment Joint Stock Company: Petroleum Institute Phase 1 Project | 8,616,849,952         | 8,439,424,337            |
| Others                                                                                                 | 3,268,873,511         | 3,268,873,511            |
| <b>Total</b>                                                                                           | <b>70,904,744,737</b> | <b>0</b>                 |
|                                                                                                        | <b>30/09/2026</b>     | <b>01/01/2026</b>        |
|                                                                                                        | <b>Original cost</b>  | <b>Provision</b>         |

#### 7. INVENTORIES

|                 |             |             |             |             |
|-----------------|-------------|-------------|-------------|-------------|
| - Raw materials | 281,485,430 | 281,485,430 | 281,485,430 | 281,485,430 |
|-----------------|-------------|-------------|-------------|-------------|

|                    |                        |                    |                        |                    |
|--------------------|------------------------|--------------------|------------------------|--------------------|
| - Tools, supplies  |                        |                    |                        |                    |
| - Work in progress | 151.950.071.621        |                    | 156.925.570.520        |                    |
| - Goods            |                        |                    | 0                      |                    |
| <b>Total</b>       | <b>152.231.557.051</b> | <b>281.485.430</b> | <b>157.207.055.950</b> | <b>281.485.430</b> |

| <b>Items</b>                                                    | <b>30/09/2026</b>      | <b>01/01/2026</b>      |
|-----------------------------------------------------------------|------------------------|------------------------|
| <b>8. LONG-TERM WORK IN PROGRESS</b>                            |                        |                        |
| <b>Total</b>                                                    | <b>0</b>               | <b>0</b>               |
| - Work in progress                                              |                        |                        |
| Project - Contract Package T37 - Long Phu 1 Thermal Power Plant | 4.733.697.713          | 1.633.430.056          |
| Project - Building No. 33A, 30/4 Street, Ward 9, Vung Tau City  | 32.986.594.500         | 32.986.594.500         |
| Project - Thai Binh 2 Thermal Power Plant                       | 73.375.405.853         | 81.451.172.409         |
| Project - Song Hau 1 Thermal Power Plant                        | 40.854.373.555         | 40.854.373.555         |
| <b>Total</b>                                                    | <b>151.950.071.621</b> | <b>156.925.570.520</b> |

9. Increase, decrease in tangible fixed assets

| Item                                       | Buildings,<br>structures | Machinery,<br>equipment | Vehicles,<br>transportation<br>equipment | Office equipment | Others | Total          |
|--------------------------------------------|--------------------------|-------------------------|------------------------------------------|------------------|--------|----------------|
| <b>Historical cost</b>                     |                          |                         |                                          |                  |        |                |
| <b>Beginning balance (01/01/2026)</b>      | 18.094.843.621           | 25.259.027.985          | 6.245.428.000                            | 230.577.279      | -      | 49.829.876.885 |
| - Purchase in the year                     |                          |                         |                                          |                  |        | -              |
| - Completed construction investment        |                          |                         |                                          |                  |        | -              |
| - Other increase                           |                          |                         |                                          |                  | -      | -              |
| In which: Due to revaluation of assets     |                          |                         |                                          |                  |        | -              |
| - Transfer to investment properties        |                          |                         |                                          |                  |        | -              |
| - Decrease due to shortage/damage          |                          |                         |                                          |                  |        | -              |
| - Liquidation, disposal                    |                          |                         |                                          |                  |        | -              |
| - Other decrease                           |                          |                         |                                          |                  | -      | -              |
| In which: Due to revaluation of assets     |                          |                         |                                          |                  |        | -              |
| <b>Ending balance (30/09/2026)</b>         | 18.094.843.621           | 25.259.027.985          | 6.245.428.000                            | 230.577.279      | -      | 49.829.876.885 |
| <b>Accumulated depreciation</b>            |                          |                         |                                          |                  |        |                |
| <b>Beginning balance (01/01/2026)</b>      | 18.094.843.621           | 25.236.407.985          | 6.245.428.000                            | 230.577.279      | -      | 49.807.256.885 |
| - Depreciation in the year                 |                          | 22.620.000              |                                          |                  |        | 22.620.000     |
| - Other increase                           |                          |                         |                                          |                  |        | -              |
| In which: Due to revaluation of assets     |                          |                         |                                          |                  |        | -              |
| - <b>Transfer to investment properties</b> |                          |                         |                                          |                  |        | -              |
| - Decrease due to shortage/damage          |                          |                         |                                          |                  |        | -              |
| - Liquidation, disposal                    |                          |                         |                                          |                  |        | -              |
| - Other decrease                           |                          |                         |                                          |                  |        | -              |
| In which: Due to revaluation of assets     |                          |                         |                                          |                  |        | -              |
| <b>Ending balance (30/09/2026)</b>         | 18.094.843.621           | 25.259.027.985          | 6.245.428.000                            | 230.577.279      | -      | 49.829.876.885 |
| Net carrying amount                        |                          |                         |                                          |                  |        |                |
| <b>Beginning balance (01/01/2026)</b>      | -                        | 22.620.000              | -                                        | -                | -      | 22.620.000     |
| <b>Ending balance (30/09/2026)</b>         | -                        | -                       | -                                        | -                | -      | -              |

10. Increase, decrease in investment properties

| Item                            |  |  | Beginning balance | Increase | Decrease | Ending balance of the quarter |
|---------------------------------|--|--|-------------------|----------|----------|-------------------------------|
| <b>Historical cost</b>          |  |  |                   |          |          |                               |
| - Land use rights               |  |  |                   |          |          |                               |
| - House                         |  |  |                   |          |          |                               |
| - House and Land use rights     |  |  |                   |          |          |                               |
| - Infrastructure                |  |  |                   |          |          |                               |
| <b>Accumulated depreciation</b> |  |  |                   |          |          |                               |
| - Land use rights               |  |  |                   |          |          |                               |
| - House                         |  |  |                   |          |          |                               |
| - House and Land use rights     |  |  |                   |          |          |                               |
| - Infrastructure                |  |  |                   |          |          |                               |
| <b>Net carrying amount</b>      |  |  |                   |          |          |                               |
| - Land use rights               |  |  |                   |          |          |                               |
| - House                         |  |  |                   |          |          |                               |
| - House and Land use rights     |  |  |                   |          |          |                               |
| - Infrastructure                |  |  |                   |          |          |                               |

| Item                                                    | 30/09/2026           | 01/01/2026           |
|---------------------------------------------------------|----------------------|----------------------|
| <b>11. PREPAID EXPENSES</b>                             |                      |                      |
| <b>a) Short term</b>                                    |                      |                      |
| - Dispatched tools and supplies                         | 0                    | 0                    |
| - Others                                                |                      |                      |
| <b>Total</b>                                            | <b>0</b>             | <b>0</b>             |
| <b>b) Long term</b>                                     |                      |                      |
| - Dispatched tools and supplies                         |                      |                      |
| <b>Total</b>                                            | <b>0</b>             | <b>0</b>             |
| <b>12. OTHERS ASSET</b>                                 |                      |                      |
| <b>a) Short term</b>                                    |                      |                      |
| - VAT deductible                                        | 3,765,225,232        | 2,714,049,728        |
| - Taxes and government receivables                      | 0                    |                      |
| <b>Total</b>                                            | <b>3,765,225,232</b> | <b>2,714,049,728</b> |
| <b>13. BORROWINGS AND FINANCE<br/>LEASE LIABILITIES</b> |                      |                      |

| Item                       | 30/09/2026 |                    | Incurred during the period |          | 01/01/2026 |                    |
|----------------------------|------------|--------------------|----------------------------|----------|------------|--------------------|
|                            | Value      | Amount can be paid | Increase                   | Decrease | Value      | Amount can be paid |
| <b>a) Short-term loans</b> | 0          | 0                  | 0                          | 0        | 0          | 0                  |
| Other Loans                | 0          | 0                  |                            | 0        | 0          | 0                  |
| <b>a) Long-term loans</b>  |            |                    |                            |          |            |                    |
| <b>Total</b>               | <b>0</b>   | <b>0</b>           | <b>0</b>                   | <b>0</b> | <b>0</b>   | <b>0</b>           |

|                                                                                            | Value                 | Amount can be paid    | Value                 | Amount can be paid    |
|--------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>14. TRADE PAYABLES</b>                                                                  |                       |                       |                       |                       |
| <b>a) Short term trade payables</b>                                                        | <b>43,794,247,402</b> | <b>43,794,247,402</b> | <b>45,618,400,440</b> | <b>45,618,400,440</b> |
| Jotun Paints Vietnam Co.,Ltd                                                               | 47,753,750            | 47,753,750            | 47,753,750            | 47,753,750            |
| Nghia Thanh Co.,Ltd                                                                        | 2,915,658,601         | 2,915,658,601         | 2,935,658,601         | 2,935,658,601         |
| Phu Phu My My Fire Protection Co., Ltd                                                     | 627,193,808           | 627,193,808           | 664,140,596           | 664,140,596           |
| Phu My Engineering Construction Joint Stock Company                                        | 1,204,156,954         | 1,204,156,954         | 1,204,156,954         | 1,204,156,954         |
| Triu - Phu - Bai Trading And Service Co.,Ltd                                               | 282,460,001           | 282,460,001           | 282,460,001           | 282,460,001           |
| Hoang Dat Construction And Trading Company Limited                                         | 4,200,393,762         | 4,200,393,762         | 4,200,393,762         | 4,200,393,762         |
| Nhat Hoa Industrial Construction Trading Company Limited                                   | 31,640,290            | 31,640,290            | 31,640,290            | 31,640,290            |
| Eurowindow Joint Stock Company                                                             | 673,301,385           | 673,301,385           | 724,062,274           | 724,062,274           |
| Dai Phu Hiep Co.,Ltd                                                                       | 62,542,051            | 62,542,051            | 62,542,051            | 62,542,051            |
| Ho Chau Co.,Ltd                                                                            | 458,900,390           | 458,900,390           | 778,900,390           | 778,900,390           |
| Southern Institute Of Construction Science And Technology                                  | 195,416,000           | 195,416,000           | 195,416,000           | 195,416,000           |
| Vung Tau Urban And Parks Development Joint Stock Company                                   | 116,946,000           | 116,946,000           | 126,946,000           | 126,946,000           |
| Toan Tam Engineering Company Ltd                                                           | 1,915,273,040         | 1,915,273,040         | 1,925,273,040         | 1,925,273,040         |
| South Consultancy And Construction Technology Applying Joint Stock Company                 | 88,000,000            | 88,000,000            | 88,000,000            | 88,000,000            |
| Phuc Phuong Gia Co., Ltd                                                                   | 75,151,619            | 75,151,619            | 75,151,619            | 75,151,619            |
| Deloitte Viet Nam Co., Ltd                                                                 | 131,120,000           | 131,120,000           | 131,120,000           | 131,120,000           |
| Viet Nam Industries Buildings Services Joint Stock Company                                 | 431,276,859           | 431,276,859           | 431,276,859           | 431,276,859           |
| Tan Quoc Hung Construction And Trading Company Limited                                     | 27,601,200            | 27,601,200            | 27,601,200            | 27,601,200            |
| Sai Gon Thanh Loi Architecture Interior Corporation                                        | 420,337,242           | 420,337,242           | 420,337,242           | 420,337,242           |
| Tan Hung Hung Trading Construction Corporation                                             | 190,617,081           | 190,617,081           | 390,617,081           | 390,617,081           |
| Sinh Mai Thanh Granite Construction Services Trading Production One Member Company Limited | 228,854,777           | 228,854,777           | 228,854,777           | 228,854,777           |
| Victory Design - Construction And Trading Company Limited                                  | 330,494,600           | 330,494,600           | 330,494,600           | 330,494,600           |
| Lucky Construction Production Trading Architecture Consulting Company Limited              | 1,195,043,117         | 1,195,043,117         | 1,195,043,117         | 1,195,043,117         |
| Trung Tien Phat Construction Trading Service One Member Company Limited                    | 172,911,617           | 172,911,617           | 172,911,617           | 172,911,617           |
| Ibs Jsc                                                                                    | 124,001,676           | 124,001,676           | 124,001,676           | 124,001,676           |
| The Gioi Nha Construction Material Joint Stock Company                                     | 1,030,190,471         | 1,030,190,471         | 1,104,543,266         | 1,104,543,266         |
| An Khang Technical Infrastructure Construction & Surveying Co., Ltd                        | 105,600,000           | 105,600,000           | 105,600,000           | 105,600,000           |
| My Kim Equipment Joint Stock Company                                                       | 784,529,673           | 784,529,673           | 784,529,673           | 784,529,673           |
| Minh Hanh Construction Joint Stock Company                                                 | 26,696,651            | 26,696,651            | 46,696,651            | 46,696,651            |
| Mechanical And Construction Joint Stock Company                                            | 1,025,732,471         | 1,025,732,471         | 1,025,732,471         | 1,025,732,471         |
| Cokyvina Joint Stock Company                                                               | 1,434,302,829         | 1,434,302,829         | 1,541,069,884         | 1,541,069,884         |
| Dts Communication Technology Joint Stock Company                                           | 267,089,731           | 267,089,731           | 267,089,731           | 267,089,731           |
| Saigon Window Aluminum Glass Co., Ltd.                                                     | 121,707,772           | 121,707,772           | 516,403,751           | 516,403,751           |
| Thuan An Electrical Construction Co., Ltd.                                                 | 437,372,047           | 437,372,047           | 467,372,047           | 467,372,047           |
| B.S.B Steel Structure Construction Joint Stock Company                                     | 50,581,996            | 50,581,996            | 50,581,996            | 50,581,996            |
| Thanh Dat Interior And Exterior Service-Trading-Trading Co., Ltd.                          | 36,337,674            | 36,337,674            | 36,337,674            | 36,337,674            |
| Truong Thanh General Trading Co., Ltd.                                                     | 86,556,700            | 86,556,700            | 86,556,700            | 86,556,700            |
| Kbc Mechanical & Construction Co., Ltd.                                                    | 45,617,000            | 45,617,000            | 45,617,000            | 45,617,000            |
| Dai Hoang Kim Vung Tau Co., Ltd.                                                           | 126,126,000           | 126,126,000           | 126,126,000           | 126,126,000           |
| Phuong Nam Light Construction Consulting Joint Stock Company                               | 244,817,280           | 244,817,280           | 244,817,280           | 244,817,280           |
| Tuan Tham Trading Construction Co., Ltd.                                                   | 32,952,400            | 32,952,400            | 32,952,400            | 32,952,400            |
| 126 Investment & Construction Joint Stock Company                                          | 347,855,000           | 347,855,000           | 347,855,000           | 347,855,000           |
| Kone Vietnam Co., Ltd.                                                                     | 67,650,000            | 67,650,000            | 67,650,000            | 67,650,000            |
| Institute Of Irrigation And Environment                                                    | 62,043,600            | 62,043,600            | 62,043,600            | 62,043,600            |
| Binh An Construction Transport And Trading Co., Ltd.                                       | 48,648,600            | 48,648,600            | 48,648,600            | 48,648,600            |

|                                                                                |                       |                       |                       |                       |
|--------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Minh Long Construction Trading Co., Ltd.                                       | 84,605,862            | 84,605,862            | 84,605,862            | 84,605,862            |
| Dai Dung Construction And Trading Mechanical Joint Stock Company               | 685,500,000           | 685,500,000           | 685,500,000           | 685,500,000           |
| Nghe An Petroleum Concrete And Construction Joint Stock Company                | 107,864,304           | 107,864,304           | 107,864,304           | 107,864,304           |
| Lecmax Saigon Joint Stock Company                                              | 315,689,694           | 315,689,694           | 315,689,694           | 315,689,694           |
| Phu Thinh Thang Co., Ltd.                                                      | 129,620,898           | 129,620,898           | 129,620,898           | 129,620,898           |
| Van Tam Tourism Trading And Service Co., Ltd.                                  | 183,702,200           | 183,702,200           | 183,702,200           | 183,702,200           |
| Ms Le Thi To Nga                                                               | 190,000,000           | 190,000,000           | 200,000,000           | 200,000,000           |
| Nghiem Gia Industrial And Civil Construction Company Limited                   | 71,773,680            | 71,773,680            | 71,773,680            | 71,773,680            |
| Td General Trading Company Limited                                             | 40,818,019            | 40,818,019            | 40,818,019            | 40,818,019            |
| Sdt Technology Development Support Company Limited                             | 78,459,260            | 78,459,260            | 78,459,260            | 78,459,260            |
| Thanh Nam Concrete Joint Stock Company                                         | 6,650,312,248         | 6,650,312,248         | 6,650,312,248         | 6,650,312,248         |
| Thanh Huyen Vung Tau Company Limited                                           | 2,007,479,806         | 2,007,479,806         | 2,007,479,806         | 2,007,479,806         |
| Kretop International Construction Chemical Company Limited                     | 137,237,205           | 137,237,205           | 137,237,205           | 137,237,205           |
| Ngoc Kien Investment And Trading Joint Stock Company                           | 27,500,000            | 27,500,000            | 27,500,000            | 27,500,000            |
| Thu Do Survey And Construction Joint Stock Company                             | 535,504,954           | 535,504,954           | 535,504,954           | 535,504,954           |
| Hoa Lu Golden Lotus Company Limited                                            | 1,028,451,624         | 1,028,451,624         | 1,048,451,624         | 1,048,451,624         |
| Viet My Construction Consulting And Trading Joint Stock Company                | 109,997,200           | 109,997,200           | 109,997,200           | 109,997,200           |
| Tuan Nguyen Construction Mechanical Trading Company Limited                    | 93,380,101            | 93,380,101            | 93,380,101            | 93,380,101            |
| Tan Viet Phong Investment And Construction Joint Stock Company                 | 0                     | 0                     | 401,605,567           | 401,605,567           |
| Bach Ngoc Construction And Trading Company Limited                             | 156,069,760           | 156,069,760           | 156,069,760           | 156,069,760           |
| Quang Duc Construction Materials Company Limited                               | 1,193,517,257         | 1,193,517,257         | 1,376,894,114         | 1,376,894,114         |
| Chau Khang Construction And Trading Engineering Company Limited                | 40,000,000            | 40,000,000            | 40,000,000            | 40,000,000            |
| Hoan Cuu Interior Decoration Service-Trading-Construction Company Limited      | 177,762,307           | 177,762,307           | 197,762,307           | 197,762,307           |
| Mr Nguyen Tan Dat                                                              | 733,552,574           | 733,552,574           | 733,552,574           | 733,552,574           |
| Thai Son Security Services Co., Ltd.                                           | 75,600,000            | 75,600,000            | 40,620,000            | 40,620,000            |
| Duong Thinh Phat Construction Production And Trading Co., Ltd.                 | 1,426,579,304         | 1,426,579,304         | 1,426,579,304         | 1,426,579,304         |
| Hung Minh Production And Trading Joint Stock Company                           | 309,702,565           | 309,702,565           | 324,702,565           | 324,702,565           |
| Zika Construction And Materials Joint Stock Company                            | 200,171,730           | 200,171,730           | 200,171,730           | 200,171,730           |
| Nam Long Elevator And Equipment Co., Ltd.                                      | 852,007,600           | 852,007,600           | 872,007,600           | 872,007,600           |
| Jd Vietnam Swimming Pool Joint Stock Company                                   | 723,965,656           | 723,965,656           | 723,965,656           | 723,965,656           |
| Petrovietnam Maintenance And Repair Corporation                                | 336,880,000           | 336,880,000           | 336,880,000           | 336,880,000           |
| Others                                                                         | 2,561,087,879         | 2,561,087,879         | 2,476,714,987         | 2,476,714,987         |
| <b>b) Related parties</b>                                                      | <b>18,400,396,917</b> | <b>18,400,396,917</b> | <b>19,081,910,390</b> | <b>19,081,910,390</b> |
| Thai Binh 2 Thermal Power Plant Project Management Board                       | 2,421,062,839         | 2,421,062,839         | 2,421,062,839         | 2,421,062,839         |
| Petroleum Engineering Consulting Joint Stock Corporation - Joint Stock Company | 259,778,108           | 259,778,108           | 259,778,108           | 259,778,108           |
| Pvc-Th: Petrovietnam Construction Thanh Hoa Joint Stock Company                | 5,117,671,386         | 5,117,671,386         | 5,653,184,859         | 5,653,184,859         |
| Petrovietnam Machinery Erection And Construction Joint Stock                   | 2,475,388,658         | 2,475,388,658         | 2,675,388,658         | 2,675,388,658         |
| Petrovietnam-Nghe An Construction Joint Stock Corporation                      | 2,106,049,522         | 2,106,049,522         | 2,106,049,522         | 2,106,049,522         |
| Petrovietnam Construction Joint Stock Corporation: Northern Branch             | 5,719,125,171         | 5,719,125,171         | 5,719,125,171         | 5,719,125,171         |
| Vietnam National Industry - Energy Group                                       | 54,000,000            | 54,000,000            | 0                     | 0                     |
| Branch Of Petro Vietnam Technical Services Corporation-Ptsc Supply Base        | 247,321,233           | 247,321,233           | 247,321,233           | 247,321,233           |
|                                                                                |                       |                       |                       |                       |
| <b>Total</b>                                                                   | <b>62,194,644,319</b> | <b>62,194,644,319</b> | <b>64,700,310,830</b> | <b>64,700,310,830</b> |

| <b>15. PREPAYMENTS FROM CUSTOMERS</b>                                 | <b>30/09/2026</b>     | <b>01/01/2026</b>     |
|-----------------------------------------------------------------------|-----------------------|-----------------------|
| PV Power PMC2                                                         | 845,101,105           | 845,101,105           |
| Vietnam University of Petroleum Construction Project Management Board | 17,612,939,300        | 17,612,939,300        |
| PetroVietnam Construction Joint Stock Corporation                     | 0                     | 1,849,430,030         |
| Others                                                                | 94,400,000            | 561,549,730           |
| <b>Cộng</b>                                                           | <b>18,552,440,405</b> | <b>20,869,020,165</b> |

| Item                                           | 01/01/2026     | During the year                |                                 | 30/09/2026     |
|------------------------------------------------|----------------|--------------------------------|---------------------------------|----------------|
|                                                |                | Amount payable during the year | Amount actually paid during the |                |
| 16. TAX AND OTHER PAYABLES TO THE STATE BUDGET |                |                                |                                 |                |
| a) Must be paid                                |                |                                |                                 |                |
| - Value-added tax                              | 730.854.577    | 1.355.121.152                  |                                 | 2.085.975.729  |
| - Special excise tax                           | 0              |                                |                                 | 0              |
| - Export, import duties                        | 0              |                                |                                 | 0              |
| - Corporate income tax                         | 2.323.382.809  |                                | 330.000.000                     | 1.993.382.809  |
| - Personal income tax                          | 290.579.702    | -255.958.941                   | 29.906.245                      | 4.714.516      |
| - Natural resource tax                         | 0              |                                |                                 | 0              |
| - Land tax and land rental                     | 5.933.363.385  | 2.755.995.262                  | 3.410.000.000                   | 5.279.358.647  |
| - Environmental protection tax and other taxes | 0              |                                |                                 | 0              |
| - Business license tax                         | 0              |                                |                                 | 0              |
| - Fees, charges and other payables             | 22.739.048.047 | 450.061.185                    |                                 | 23.189.109.232 |
| Total                                          | 32.017.228.520 | 4.305.218.658                  | 3.769.906.245                   | 32.552.540.933 |

| Item                                                                            | 30/09/2026            | 01/01/2026            |
|---------------------------------------------------------------------------------|-----------------------|-----------------------|
| <b>17. ACCRUED EXPENSES</b>                                                     |                       |                       |
| a) Short term                                                                   |                       |                       |
| - Provisional provisional costs are included in the cost price of the Projects. | 18.288.136.003        | 22.034.509.642        |
| <b>Total</b>                                                                    | <b>18.288.136.003</b> | <b>22.034.509.642</b> |

#### 18. OTHER PAYABLES

|                                                                                       |                       |                       |
|---------------------------------------------------------------------------------------|-----------------------|-----------------------|
| a) Short term                                                                         |                       |                       |
| - Trade union fee                                                                     | 424.117.895           | 477.104.955           |
| - Social insurance                                                                    | -110.598.448          | -88.667.168           |
| - Health insurance                                                                    | -3.209.955            | 0                     |
| - Unemployment insurance                                                              | -2.139.970            | 0                     |
| - Penalty value for delay in contract implementation of Petroleum Institute (Phase 1) | 8.826.835.893         | 9.305.914.075         |
| - Maintenance fee for apartment 33A 30/4 Street                                       | 1.246.252.165         | 1.246.252.165         |
| - Personal loans and interest                                                         | 533.543.913           | 533.543.913           |
| - Fees for all types of Apartments 33A                                                | 160.363.644           | 0                     |
| - Others                                                                              | 3.866.583.837         | 4.488.136.541         |
| <b>Total</b>                                                                          | <b>14.941.748.974</b> | <b>15.102.968.601</b> |
| b) Long term                                                                          |                       |                       |
| - Warranty reserve for construction works                                             | 0                     | 0                     |
| - Long-term unrealized revenue;                                                       |                       |                       |
| <b>Cộng</b>                                                                           | <b>-</b>              | <b>-</b>              |

## 19. OWNER'S EQUITY

|                                      | Contributed<br>capital | Development and<br>investment funds | Retained earnings        | Total                  |
|--------------------------------------|------------------------|-------------------------------------|--------------------------|------------------------|
|                                      | VND                    | VND                                 | VND                      | VND                    |
| <b>Balance at 01/01/2025</b>         | <b>300,000,000,000</b> | <b>14,519,193,263</b>               | <b>(178,054,433,417)</b> | <b>136,464,759,846</b> |
| Increase in capital in previous year |                        |                                     |                          | -                      |
| Profit/(loss) for previous year      |                        |                                     | 503,533,473              | 503,533,473            |
| Fund allocation                      |                        |                                     | -                        | -                      |
| Profit distribution                  |                        |                                     |                          | -                      |
| Fund using                           |                        |                                     |                          | -                      |
| <b>Balance at 01/01/2026</b>         | <b>300,000,000,000</b> | <b>14,519,193,263</b>               | <b>(177,550,899,944)</b> | <b>136,968,293,319</b> |
| Increase in capital in previous year |                        |                                     |                          | -                      |
| Profit/(loss) for previous year      |                        |                                     | (1,698,430,889)          | (1,698,430,889)        |
| Fund allocation                      |                        |                                     |                          | -                      |
| Profit distribution                  |                        |                                     |                          | -                      |
| Fund using                           |                        |                                     |                          | -                      |
| <b>Balance at 30/09/2026</b>         | <b>300,000,000,000</b> | <b>14,519,193,263</b>               | <b>(179,249,330,833)</b> | <b>135,269,862,430</b> |

  

| Item                                              | 30/09/2026             | 01/01/2026             |
|---------------------------------------------------|------------------------|------------------------|
| <b>Owner's equity details</b>                     |                        |                        |
| PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION | 153,000,000,000        | 153,000,000,000        |
| Others                                            | 147,000,000,000        | 147,000,000,000        |
| <b>Total</b>                                      | <b>300,000,000,000</b> | <b>300,000,000,000</b> |

  

| Item                                                                              | 30/09/2026      | 01/01/2026      |
|-----------------------------------------------------------------------------------|-----------------|-----------------|
| <b>Capital transactions with owners and distribution of dividends and profits</b> |                 |                 |
| - Owner's equity                                                                  | 300,000,000,000 | 300,000,000,000 |
| + Beginning capital contribution                                                  |                 |                 |
| + Increase in year                                                                | -               | -               |
| + Decrease in year                                                                | -               | -               |
| + Ending capital contribution                                                     |                 |                 |
| - Dividends, distributed profits                                                  | -               | -               |

  

| Item                                                       | 30/09/2026     | 01/01/2026     |
|------------------------------------------------------------|----------------|----------------|
| <b>Share</b>                                               |                |                |
| - Quantity of Authorized issuing shares                    | 30,000,000     | 30,000,000     |
| - Quantity of issued shares                                | 30,000,000     | 30,000,000     |
| + Common shares                                            | 30,000,000     | 30,000,000     |
| + Preference shares                                        | -              | -              |
| - Quantity of outstanding shares in circulation            | -              | -              |
| + Common shares                                            | 30,000,000     | 30,000,000     |
| + Preference shares                                        | -              | -              |
| * Par value per share: : 10,000 VND/Share                  | 10,000         | 10,000         |
| <b>Dividends</b>                                           |                |                |
| - Dividends declared after the end of the accounting year: | 0%             | 0%             |
| + Dividends declared on common stock:                      | 0%             | 0%             |
| <b>Corporate funds:</b>                                    |                |                |
| - Development investment fund;                             | 14,519,193,263 | 14,519,193,263 |
| - Other equity funds                                       | -              | -              |

| Item                                                                                                                         | 30/09/2026 | 01/01/2026 |
|------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| <b>20. Asset revaluation difference</b>                                                                                      |            |            |
| Reason for change between beginning and end of year numbers                                                                  | -          | -          |
| <b>21. Exchange rate difference</b>                                                                                          |            |            |
| - Exchange rate difference due to conversion of financial statements prepared in foreign currency into VND                   | -          | -          |
| - Exchange rate differences arising from other causes                                                                        | -          | -          |
| <b>22. Funding sources</b>                                                                                                   |            |            |
| - Funding provided during the year                                                                                           | -          | -          |
| - Career expenses                                                                                                            | -          | -          |
| - Remaining funds at the end of the year                                                                                     | -          | -          |
| Item                                                                                                                         | 30/09/2026 | 01/01/2026 |
| <b>23. Off-Balance Sheet Items</b>                                                                                           |            |            |
| a) Operating asset for leasing : total future minimum lease income under operating lease contracts are presented as follows: |            |            |
| - Under 1 year                                                                                                               | -          | -          |
| - From 1 year to 5 years                                                                                                     | -          | -          |
| - Over 5 years                                                                                                               | -          | -          |
| b) Assets held under trust                                                                                                   |            |            |
| - Materials and goods held under trust or for processing, entrusting                                                         | -          | -          |
| - Goods held for sale, deposit, collateral                                                                                   | -          | -          |
| c) Foreign currencies                                                                                                        |            |            |
| d) Precious metal, jewels                                                                                                    |            |            |
| đ) Doubtful debts written-off                                                                                                |            |            |
| e) Other information                                                                                                         |            |            |
| <b>24. Other information is explained and explained by the Company</b>                                                       |            |            |

## VII. Additional information for items presented in the Income Statement

During the period, the Company mainly provided construction and installation services for civil and industrial projects, other types of business accounted for a small proportion. Therefore, the Company did not present segment reports by business segments. The Company's projects were only constructed in Vietnam.

|                                                                                               | Q3/2026              | Q3/2025              |
|-----------------------------------------------------------------------------------------------|----------------------|----------------------|
| <b>1. TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES</b>                         |                      |                      |
| a) Revenue                                                                                    |                      |                      |
| - Revenue from construction contracts                                                         | 1,296,296,296        | 2,271,262,086        |
| - Revenue from rendering of services                                                          | 971,816,998          | 937,753,764          |
| <b>Total</b>                                                                                  | <b>2,268,113,294</b> | <b>3,209,015,850</b> |
| b) Revenues from Related Parties                                                              |                      |                      |
| Petrovietnam Construction Joint Stock Corporation                                             | 1,296,296,296        | 2,271,262,086        |
| c) Others                                                                                     | 971,816,998          | 937,753,764          |
| An Lac Construction Company Limited                                                           |                      |                      |
| - Revenue from other services                                                                 | 2,268,113,294        | 3,209,015,850        |
| <b>2. COST OF GOODS SOLD</b>                                                                  |                      |                      |
| - Cost of construction contracts                                                              | 1,441,004,160        | 2,271,262,086        |
| - Other cost of goods sold                                                                    | 126,958,264          | 190,591,881          |
| <b>Total</b>                                                                                  | <b>1,567,962,424</b> | <b>2,461,853,967</b> |
| <b>3. FINANCIAL INCOME</b>                                                                    |                      |                      |
| - Interest income                                                                             | 485,913,229          | 510,789,117          |
| - Other financial income                                                                      |                      |                      |
| <b>Total</b>                                                                                  | <b>485,913,229</b>   | <b>510,789,117</b>   |
| <b>4. FINANCIAL EXPENSES</b>                                                                  |                      |                      |
| - Interest expenses                                                                           | 0                    | 7,636,363            |
| - Other finance expenses                                                                      |                      |                      |
| - Provision for diminution in value of trading securities and impairment loss from investment |                      |                      |
| <b>Total</b>                                                                                  | <b>0</b>             | <b>7,636,363</b>     |
| <b>5. OTHER INCOME</b>                                                                        |                      |                      |
| - Gain from liquidation, disposal of fixed assets                                             |                      |                      |
| - Reversal of construction warranty provision;                                                |                      |                      |
| - Gain from revaluation of assets                                                             |                      |                      |
| - Others                                                                                      | 412,616,951          | 201,365,384          |
| <b>Total</b>                                                                                  | <b>412,616,951</b>   | <b>201,365,384</b>   |
| <b>6. Other expenses</b>                                                                      |                      |                      |
| - Loss from liquidation, disposal of fixed assets                                             |                      |                      |
| - Loss from revaluation of assets                                                             |                      |                      |
| - Fines                                                                                       | 118,721,370          | 111,548,283          |
| - Others                                                                                      | 15,004,380           | 11,988,874           |
| <b>Total</b>                                                                                  | <b>133,725,750</b>   | <b>123,537,157</b>   |

|                                                                                   | Q3/2026              | Q3/2025              |
|-----------------------------------------------------------------------------------|----------------------|----------------------|
| <b>7. SELLING AND GENERAL AND ADMINISTRATIVE EXPENSE</b>                          |                      |                      |
| a) ADMINISTRATIVE EXPENSES                                                        |                      |                      |
| - Details of items accounting for 10% or more of total business management costs; |                      |                      |
| Labour expenses                                                                   | 956,186,616          | 748,171,251          |
| Raw materials                                                                     | 9,784,648            | 19,497,821           |
| Other expenses in cash                                                            | 124,099,558          | 145,262,031          |
| Provision expenses/ Reversal of provision expenses                                | 0                    | -140,690,908         |
| Tax, Charge, Fee                                                                  | 724,667,905          | 758,907,746          |
| Depreciation expenses                                                             | 0                    | 0                    |
| Expenses of outsourcing services                                                  | 129,472,548          | 153,892,995          |
| Others                                                                            | 0                    | 0                    |
| <b>Total</b>                                                                      | <b>1,944,211,275</b> | <b>1,685,040,936</b> |
| c) Amounts recorded to reduce selling expenses and business management expenses   |                      |                      |
| - Reversal of product and goods warranty provisions;                              |                      |                      |
| - Reversal of restructuring provisions and other provisions;                      |                      |                      |
| - Others                                                                          |                      |                      |
| <b>Total</b>                                                                      | <b>0</b>             | <b>0</b>             |
| <b>8. BUSINESS AND PRODUCTIONS COST BY ITEMS</b>                                  |                      |                      |
| Raw materials                                                                     | 731,532,426          | 19,497,821           |
| Labour expenses                                                                   | 785,529,592          | 694,571,143          |
| Tools, supplies and equipment expenses                                            | 625,000              | 0                    |
| Depreciation expenses                                                             |                      | 40,139,015           |
| Tax, Charge, Fee                                                                  | 724,667,905          | 758,907,746          |
| Expenses of outsourcing services                                                  | 317,052,412          | 470,272,907          |
| Provision expenses/ Reversal of provision expenses                                |                      | -140,690,908         |
| Other expenses in cash                                                            | 1,105,500,599        | 145,262,031          |
| <b>Total</b>                                                                      | <b>3,664,907,934</b> | <b>1,987,959,755</b> |
| <b>9. CURRENT CORPORATE INCOME TAX EXPENSES</b>                                   |                      |                      |
| - Corporate income tax expense calculated on current year taxable income          |                      |                      |
| - Adjust corporate income tax expenses of previous years to this year             |                      |                      |
| - Total current corporate income tax expense                                      |                      |                      |
| <b>10. DEFERRED CORPORATE INCOME TAX EXPENSE</b>                                  |                      |                      |

Item

3rd Quarter of 2026 3rd Quarter of 2025

**VIII. Additional information for items presented in the Cash Flow Statement**

1. Non-cash transactions affecting the statement of cash flow in the future

Purchasing assets by receiving direct debts or through finance lease

Purchasing enterprises by issuing shares

Converting debts into owner's equity

Other non-monetary transactions

2. Cash and cash equivalents held by the Company but unused

3. Proceeds from borrowings during the year

Proceeds from ordinary contracts;

Proceeds from issuance of common bonds;

Proceeds from issuance of convertible bonds;

Proceeds from issuance of preferential shares classified as liabilities;

Proceeds from government bond REPO and security REPO;

Proceeds from borrowings under other forms;

4. Actual repayments on principal during the year

0

0

Repayment on principal from ordinary contracts;

Repayment on principal of common bonds;

Repayment on principal of convertible bonds;

Repayment on principal of preference shares classified as liabilities;

Repayment on government bond REPO and security REPO;

Repayments on borrowings under other forms.

0

0

**IX. OTHER INFORMATIONS**

1. Contingent liabilities, commitments and other financial information:

2. Subsequent Events After the End of the Fiscal Year:

3. Information about related parties (in addition to the information explained in the above sections).

4. Present assets, revenue, and business results by segment (by business sector or geographical area) in accordance with Accounting Standard No. 28 "Segment reporting" (1):

5. Information on continuing operations:

6. Other information.

**PREPARER**

**CHIEF ACCOUNTANT**

19 October 2026

**DIRECTOR**



Nguyen Thi Nga



Le Ngoc Hoang



Le Minh Hai