

No.: 613/DOBC-TCKT

HCM City, October 20, 2026

PERIODIC FINANCIAL STATEMENTS DISCLOSURE

To: Ha Noi Stock Exchange.

In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information on the stock market, Petroleum Pipeline & Tank Construction Company hereby discloses its financial statements (FS) for Q3 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: Petroleum Pipeline & Tank Construction Company

- Stock code: PXT
- Địa chỉ: 35G, 30/4 Street, Thang Tam Ward, Ho Chi Minh City, Vietnam
- Điện thoại liên hệ/Tel: (0254) 3835 888 Fax: (0254) 3835 883
- Email: info@dobc.vn Website: www.dobc.vn

2. Contents of disclosed information:

- Financial Statement Q3 2026

☐ Separate Financial Statements (The listed company does not have subsidiaries and the parent accounting entity has no subordinate units);

☐ Consolidated financial statements (The listed company has subsidiaries);

☒ Combined Financial Statements (The listed company has subordinate accounting units with independent accounting systems).

- Circumstances requiring explanation:

+ The profit after corporate income tax in the statement of profit and loss for the reporting period changed by 10% or more compared to the same period of the previous year:

☒ Yes

☐ No

Explanation document provided, tick yes:

☒ Yes

☐ No

+ The profit after tax in the reporting period shows a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa:

☐ Yes

☒ No

Explanation document provided, tick yes:

☐ Yes

☐ No

This information has been disclosed on the company website on October 20, 2026 at the following link: <http://dobc.vn/quan-he-co-dong/cong-bo-thong-tin/>.

We hereby certify that the information provided above is true and correct and we take full responsibility to the law for our information disclosure.

Enclosed documents:

- FS Q3 2026;
- Explanatory statement on the change in profit after corporate income tax in Q3 2026 by 10% or more compared to Q3 2025.

LEGAL REPRESENTATIVE



Pham Van Thu

STATEMENT OF FINANCIAL POSITION

As September 30, 2026

(Applicable to enterprises that meet the assumption of continuous operation)

Unit: VND

Indicator	Code	Notes	Ending balance (30/09/2026)	Beginning of year (01/01/2026)
1	2	3	4	5
A- SHORT-TERM ASSETS	100		136,663,652,123	221,948,243,311
I. Cash and cash equivalents	110	V.1	12,333,543,993	742,769,296
1. Cash	111		4,833,543,993	742,769,296
2. Cash equivalents	112		7,500,000,000	
II. Short-term financial investment	120	V.2	-	-
1. Trading securities	121			
2. Provision for depreciation of trading securities (*)	122			
3. Investments held to short-term maturity	123			
4. Provision for investment held to short-term maturity (*)	124			
5. Other short-term investments	125			
6. Provision for losses of other short-term investments (*)	126			
III. Short-term receivables	130		99,536,653,796	185,555,609,905
1. Short-term trade receivables	131	V.3	94,483,902,580	179,429,261,938
2. Short-term prepayments to suppliers	132		2,781,489,935	4,349,716,838
3. Short-term internal receivables	133		-	
4. Receivables according to the construction contract schedule	134		-	
5. Other short-term receivables	135	V.4	33,867,878,465	33,373,248,313
6. Provision for short-term bad debts (*)	136	V.5	(31,596,617,184)	(31,596,617,184)
7. Shortage of assets awaiting resolution	137			
IV. Inventories	140	V.6	22,808,605,167	33,875,794,282
1. Inventories	141		29,116,806,099	47,828,096,985
2. Provision for decline in value of inventories (*)	142		(6,308,200,932)	(13,952,302,703)
V. Short-Term Biological Assets	150			
1. Pets take short-term one-time products	151			
2. Short-term seasonal crops or plants for one-time harvest	152			
3. Provision for short-term biological asset losses (*)	153			
VI. Other short-term assets	160		1,984,849,167	1,774,069,828
1. Short-term prepaid expenses	161	V.13	313,386,462	29,611,518
2. Deductible VAT	162	V.14	1,471,878,288	1,397,673,282
3. Taxes and other amounts receivable by the State	163	V.14	199,584,417	346,785,028
4. Government bond repurchase transactions	164			
5. Other short-term assets	165			
B - LONG-TERM ASSETS	200		30,761,330,150	31,250,445,405
I. Long-term receivables	210		-	-
1. Long-term receivables of customers	211			
2. Pay long-term sellers upfront	212			
3. Business capital in affiliated units	213			
4. Long-term internal receivables	214			
5. Other long-term receivables	215			
6. Provision for long-term bad debts (*)	216			

Indicator	Code	Notes	Ending balance (30/09/2026)	Beginning of year (01/01/2026)
II. Fixed assets	220		30,082,736,326	30,959,402,206
1. Tangible fixed assets	221	V.8	30,082,736,326	30,959,402,206
- Historical cost	222		126,567,699,350	126,567,699,350
- Cumulative wear value (*)	223		(96,484,963,024)	(95,608,297,144)
2. Fixed assets lease finance	224	V.10	-	-
- Historical cost	225			
- Cumulative wear value (*)	226			
3. Intangible fixed assets	227	V.9	-	-
- Historical cost	228		4,596,062,000	4,596,062,000
- Cumulative wear value (*)	229		(4,596,062,000)	(4,596,062,000)
III. Long-term biological assets	230	V.11	-	-
1. Pet Animals for Periodic Products	231			
a) Livestock for periodic products that have not reached the adult stage	232			
b) Livestock for periodic products up to the adult stage	233			
- Historical cost	234			
- Accumulated depreciation value (*)	235			
2. Pets take long-term one-time products	236			
3. Seasonal crops or long-term one-time products	237			
4. Provision for long-term biological asset losses (*)	238			
IV. Investment properties	240	V.13	-	-
- Historical cost	241			
- Cumulative wear value (*)	242			
V. Long-term unfinished assets	250	V.7	-	-
1. Long-term Production and Business Work-in-Progress	251			
2. Construction in Progress	252			
VI. Long-term financial investment	260		-	-
1. Invest in subsidiaries	261			
2. Investment in joint venture or associate companies	262			
3. Capital Contribution Investment in Other Entities	263			
4. Provision for long-term investment losses in other units (*)	264			
5. Investments held to long-term maturity	265			
6. Provision for investment held to long-term maturity (*)	266			
VII. Other long-term assets	270		678,593,824	291,043,199
1. Long-term deferred costs	271	V.13	678,593,824	291,043,199
2. Deferred income tax assets	272			
3. Long-term equipment, supplies, spare parts	273			
4. Other long-term assets	274			
TOTAL ASSETS (280 = 100 + 200)	280		167,424,982,273	253,198,688,716
C - LIABILITIES	300		108,683,292,535	195,629,752,205
I. Short-term Liabilities	310		107,219,327,103	194,104,988,742
1. Short-term Trade Payables	311	V.16	64,105,038,715	107,002,252,922
2. Short-term Advances from Customers	312		7,810,759,438	17,734,762,616
3. Payables to Shareholders and Profit Distributions	313	V.17	-	-
4. Short-term Taxes and Payables to the State Budget	314	V.18	6,498,886,144	13,333,332,472
5. Payables to Employees	315		6,226,093,772	15,801,235,132
6. Short-term Accrued Expenses	316	V.19	6,203,873,234	24,166,161,383
7. Short-term Internal Payables	317			

Indicator	Code	Notes	Ending balance (30/09/2026)	Beginning of year (01/01/2026)
8. Short-term Payables under Construction Contracts	318			
9. Short-term Unearned Revenue	319			
10. Other Short-term Payables	320	V.20	6,725,826,062	6,418,394,479
11. Short-term Borrowings and Finance Lease Liabilities	321	V.15	9,300,000,000	9,300,000,000
12. Short-term Provisions	322			
13. Reward and Welfare Fund	323		348,849,738	348,849,738
14. Price Stabilization Fund	324			
15. Government Bond Repurchase Transactions	325			
II. Long-term Liabilities	330		1,463,965,432	1,524,763,463
1. Long-term Trade Payables	331			
2. Long-term Advances from Customers	332			
3. Long-term Taxes and Payables to the State Budget	333			
4. Long-term Accrued Expenses	334			
5. Internal Payables for Business Capital	335			
6. Long-term Internal Payables	336			
7. Long-term Unearned Revenue	337			
8. Other Long-term Payables	338	V.20	1,463,965,432	1,524,763,463
9. Long-term Borrowings and Finance Lease Liabilities	339			
10. Convertible Bonds	340			
11. Preference Shares	341			
12. Deferred Tax Liabilities	342			
13. Long-term Provisions	343			
14. Science and Technology Development Fund	344			
D - EQUITY	400	V.24	58,741,689,738	57,568,936,511
1. Owner's contributed capital	411		200,000,000,000	200,000,000,000
- Ordinary shares with voting rights	411a		200,000,000,000	200,000,000,000
- Preference shares	411b			
2. Share Premium	412		150,826,415	150,826,415
3. Bond Conversion Option	413			
4. Other equity of owners	414			
5. Treasury Shares (*)	415			
6. Asset Revaluation Difference	416			
7. Foreign Exchange Differences	417			
8. Investment and Development Fund	418		14,984,594,051	14,984,594,051
9. Other Equity Funds	419			
10. Undistributed Profit After Tax	420		(156,393,730,728)	(157,566,483,955)
- Cumulative undistributed profit after tax to the end of previous period	420a		(157,566,483,955)	(159,368,299,297)
- Undistributed profit after tax for the current period	420b		1,172,753,227	1,801,815,342
TOTAL CAPITAL (440 = 300 + 400)	440		167,424,982,273	253,198,688,716

Ho Chi Minh City, October 20, 2026

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RESPONSIBLE FOR FINANCE - ACCOUNTING

LEGAL REPRESENTATIVE

Đặng Thị Ngọc

Đàm Quang Hoàng



Phạm Văn Thu

STATEMENT OF INCOME

Accounting period from 01/07/2026 to 30/09/2026

Unit: VND

Indicator	Code	Notes	Current year (2026)		Previous year (2025)	
			Q3	Cumulative 30/09/2026	Q3	Cumulative 30/09/2025
1	2	3				
1. Revenue from sales and provision of services	01	VI.1	33,691,899,051	122,236,069,613	8,157,890,257	51,501,847,376
2. Revenue deductions	02	VI.2				
3. Net revenue from sales and service provision (10 = 01 - 02)	10		33,691,899,051	122,236,069,613	8,157,890,257	51,501,847,376
4. Cost of goods sold	11	VI.3	30,775,710,958	114,094,554,542	6,106,787,490	47,434,424,452
5. Gross profit on sales and service provision (20 = 10 - 11)	20		2,916,188,093	8,141,515,071	2,051,102,767	4,067,422,924
6. Profit/loss of sale and liquidation of investment real estate	21					
7. Revenue from financial activities	22	VI.4	75,576,311	79,786,161	1,033,238	69,757,497
8. Financing costs	23	VI.5			(597,928,767)	(566,334,247)
- In which: Borrowing costs	24				(597,928,767)	(566,334,247)
9. Cost of sales	25					
10. Business management expenses	26	VI.8	3,084,237,587	10,323,421,578	2,636,663,768	7,721,689,278
11. Net profit from business activities {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		(92,473,183)	(2,102,120,346)	13,401,004	(3,018,174,610)
12. Other income	31	VI.6	1,286,095,409	7,226,573,025	239,168,473	4,677,508,785
13. Other expenses	32	VI.7	590,974,766	3,951,699,452	56,677,133	343,202,208
14. Other Profits (40 = 31 - 32)	40		695,120,643	3,274,873,573	182,491,340	4,334,306,577
15. Total accounting profit before tax (50 = 30 + 40)	50		602,647,460	1,172,753,227	195,892,344	1,316,131,967
16. Current income tax expense	51	VI.10				
17. Deferred corporate income tax expense	52					
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		602,647,460	1,172,753,227	195,892,344	1,316,131,967
19. Basic earnings per share (*)	70		30	59	10	66
20. Declining interest on stocks (*)	71					

Ho Chi Minh City, October, 2026

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LEGAL REPRESENTATIVE

Đặng Thị Ngọc

Đàm Quang Hoàng



Phạm Văn Thu

CASH FLOW STATEMENT
(According to the indirect method) (*)
Accounting period from 01/01/2026 to 30/09/2026

Đơn vị tính: Đồng

Indicator	Code	Notes	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
1	2	3	4	5
I. Cash flow from business activities				
<i>1. Profit before tax</i>	01		1,172,753,227	1,316,131,967
<i>2. Adjustments to</i>			(6,847,222,052)	(526,691,473)
- Depreciation of fixed assets and investment property	02		876,665,880	1,245,582,930
- Contingencies	03		(7,644,101,771)	(1,836,001,908)
- Gain and loss on exchange rate differences due to revaluation of currency items of foreign currency origin	04		(79,786,161)	63,727,505
- Profits and losses from investment and financial activities	05		-	-
- Borrowing costs	06			-
- Other Adjustments	07			
<i>3. Profit from business activities before changes in working capital</i>	08		(5,674,468,825)	789,440,494
- Increase and decrease of receivables	09		9,959,413,372	20,542,896,867
- Increase or decrease inventory	10		22,382,438,185	(9,152,406,793)
- Increase or decrease of payables (excluding payable loan interest and payable corporate income tax)	11		(14,016,287,674)	(8,152,800,044)
- Increase and decrease the cost of waiting for allocation	12		(328,523,454)	(784,022,690)
- Increase and decrease of trading securities	13			
- Borrowing costs paid	14			(10,590,000)
- Paid corporate income tax	15			
- Other proceeds from business activities	16			1,656,481,298
- Other expenses for business activities	17		(811,583,068)	(14,979,336)
<i>Net cash flow from business activities</i>	20		11,510,988,536	4,874,019,796
II. Cash flow from investment activities				
1. Money spent on procurement and construction of fixed assets and other long-term assets	21			
2. Proceeds from the liquidation and sale of fixed assets and other long-term assets	22			
3. Expenses for loans and purchase of debt instruments of other units	23			
4. Proceeds from recovery of loans and resale of debt instruments of other units	24			
5. Expenditures on capital contribution to other units	25			
6. Money recovered from investment in capital contribution to other units	26			

Indicator	Code	Notes	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
7. Proceeds from loan interest, dividends and profits to be distributed	27		79,786,161	69,757,497
Net cash flow from investment activities	30		79,786,161	69,757,497
III. Cash flow from financial activities				
1. Proceeds from the issuance of stocks or receipt of capital contributions from owners	31			
2. Money for return of contributed capital to owners and repurchase of issued stocks	32			
3. Proceeds from borrowing	33			3,300,000,000
4. Repayment of loan principal	34			(5,480,000,000)
5. Repayment of principal of financial lease	35			
6. Dividends and profits paid to owners	36			
Net cash flow from financial activities	40		-	(2,180,000,000)
Net Cash Flow in the Period (50 = 20 + 30 + 40)	50		11,590,774,697	2,763,777,293
Cash and cash equivalents at the beginning of the period	60		742,769,296	1,688,102,378
Effects of changes in foreign currency exchange rates	61			
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		12,333,543,993	4,451,879,671

Ho Chi Minh City, October, 20 2026

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Đặng Thị Ngọc

RESPONSIBLE FOR
FINANCE -

[Signature]

Đàm Quang Hưng

LEGAL REPRESENTATIVE



Phạm Văn Thu

NOTES TO FINANCIAL STATEMENTS

From July 01, 2026 to September 30, 2026

I. Corporate information

1. Ownership structure : Joint stock company

+ PetroVietnam Tank Pipeline Construction Company, formerly known as PetroVietnam Tank Pipeline Construction and Installation Co., Ltd., was established under Decision No. 02/QĐ-HĐQT-TCT dated December 21, 2007 and transformed into a Joint Stock Company under Decision No. 963/QĐ-XLDK dated November 16, 2009 of the Board of Directors of the Joint Stock Company PetroVietnam Construction (now PetroVietnam Construction Joint Stock Corporation).

The company operates under the Enterprise Registration Certificate No. 3500833615 issued for the first time on November 26, 2009 by the Department of Planning and Investment of Ba Ria - Vung Tau province and amended for the 14th time on January 23, 2024.

The Company's head office is located at: No. 35G, 30/4 Street, Tam Thang Ward, Ho Chi Minh City.

The Company's charter capital is: VND 200,000,000,000, equivalent to 20,000,000 shares, par value of each share is VND VND 10,000 .

+ Major shareholders of the company

+ Petrovietnam Construction Joint Stock Corporation	51.00%
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2. Business field: Construction of works

3. Main business lines and activities:

The Company's business activities include:

- Construction of pipelines, tanks, construction of pipelines, gas, gasoline, oil and water pipelines,...
- Installation of other construction systems, installation of electrical systems.
- Completion of construction works: Maintenance, repair and corrosion prevention of oil and gas works.
- Manufacture of metal containers, tanks and containers.

4. Normal production and business cycle: Due to the characteristics of the Company's activities, mainly in the field of construction and installation, the Company does not have a fixed production and business cycle but depends on each contract signed with the investor.

5. Characteristics of the enterprise's operation in the fiscal year that affect the financial statements. The Company's revenue mainly comes from the main business activities of construction and supply of industrial products to PetroVietnam Construction Joint Stock Corporation and Vietnam National Industry and Energy Group. During the year, the Company was mainly accepted for the completed volume of old works with the Corporation. However, the service revenue increased due to the increase in the exploitation of the property leasing business. In order to improve business results, the Company expanded its commodity trading business. In addition, the Company has also worked with suppliers to carry out the handling of outstanding debts that generate other income of the Company.

The company is still in the process of implementing many large contracts, especially at the Long Phu 1 Thermal Power Project with the general contractor being the Corporation. On the other hand, the Company is also actively implementing debt recovery measures as well as negotiating to extend due debts. In addition, the Company is also granted guarantees from Vietnam Maritime Commercial Joint Stock Bank - Vung Tau Branch, Loc Phat Vietnam Commercial Joint Stock Bank - Vung Tau Branch, Military Commercial Joint Stock Bank - Vung Tau Branch to serve the Company's activities in the year continuously.

6. Enterprise structure: Including the head office and branches that are construction and installation enterprises

- Construction Factory No. 1: established on March 16, 2015 in Vung Tau City, Ba Ria - Vung Tau province (now Ho Chi Minh City)
- Construction Factory No. 2: established on March 16, 2015 in Vung Tau City, Ba Ria - Vung Tau Province (now Ho Chi Minh City)
- Construction Factory No. 3: established on March 16, 2015 in Vung Tau City, Ba Ria - Vung Tau Province (now Ho Chi Minh City)
- Construction Factory No. 5: established on November 30, 2011 in Vung Tau City, Ba Ria - Vung Tau Province (now Ho Chi Minh City), dissolved under Decision No. 31/QĐ-HĐQT dated April 13, 2017

7. The number of employees at the end of the year or the average number of employees in the year. The total number of employees of the Company as of September 30, 2026 is: 100 people (as of January 1, 2026: 104 people).

8. Statement on the comparability of information in the financial statements: In case the financial statements are not comparable, they must clearly explain and explain the reasons for the incomparability between the information of the reporting period and the information of the comparative period on the explanation to the enterprise's financial statements.

9. Explanation of other information on the financial statements in accordance with relevant laws such as the law on enterprises and the law on securities,... Parties are considered involved if they have the ability to control or have significant influence over the other party in decision-making on financial and operational policies. The Company's stakeholders include:

- Businesses directly or indirectly through one or more intermediaries that have control over the Company or are under the control of the Company, or share control with the Company, including parent companies, subsidiaries and affiliates;
- Individuals who directly or indirectly hold the Company's voting rights and have a significant influence on the Company, its key management personnel, and close family members of these individuals;
- Enterprises in which the above-mentioned individuals directly or indirectly hold an important part of voting rights or have a significant influence on these enterprises.

II. Accounting periods and monetary units used in accounting:

1. The Company's annual accounting period according to the calendar year starts from 01/01 and ends on 31/12 every year,
2. The currency used in accounting records is Vietnam Dong (VND).

III. Chuẩn mực và Chế độ kế toán áp dụng :

1. Applicable accounting regime: The company applies the corporate accounting regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance
2. Declaration of compliance with Vietnam Accounting Standards and Accounting Regime: The Company has applied Vietnamese Accounting Standards and standard guidance documents issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard and circular guiding the implementation of current enterprise accounting standards and regimes.

IV. Accounting policies, accounting estimates and relevant legal provisions apply:

1. Basis for making financial statements: Financial statements are presented on the principle of cost price.
The Company's financial statements are made on the basis of synthesizing financial statements of independent accounting member units and of the Company's Office.
In the Company's financial statements, internal transactions and internal balances related to assets, capital sources and internal receivables and payables, etc. have been excluded in their entirety.
2. Accounting estimates:
The preparation of financial statements in compliance with Vietnamese accounting standards, Vietnam's corporate accounting regime and relevant legal regulations requires management to make estimates and assumptions that affect the figures on debts and assets and the presentation of debts and contingent assets at the end of the fiscal year as well as figures on revenue and expenses throughout the fiscal year.
Estimates and assumptions that have a material impact on financial reporting include:
 - Provision for bad debts;
 - Provision for inventory price reduction;
 - Prepaid cost allocation estimates;
 - The estimated useful life of the fixed asset;
 - Corporate income tax estimates.Estimates and assumptions are regularly evaluated based on past experience and other factors, including future assumptions that materially affect the Company's financial statements and are considered reasonable by the Company's management.
3. Tiền và các khoản tương đương tiền:
- Tiền và các khoản tương đương tiền bao gồm tiền mặt tại quỹ, các khoản tiền gửi không kỳ hạn, các khoản đầu tư ngắn hạn, có khả năng thanh khoản cao, dễ dàng chuyển đổi thành tiền và ít rủi ro liên quan đến việc biến động giá trị.
4. Receivables:
Receivables are monitored in detail according to the receivable term, receivables, receivables, and other factors according to the Company's management needs. Receivables are classified as short-term and long-term on the financial statements based on the remaining term of the receivables on the reporting date.
Provisions for bad debts shall be set aside for the following amounts: overdue receivables stated in economic contracts, loan contracts, contractual commitments or debt commitments and receivables that are not yet due but difficult to recover. In particular, the provision for overdue receivables is based on the time of repayment of principal under the initial purchase and sale contract, not taking into account the extension of debts between the parties and receivables that are not yet due but the debtor has fallen into bankruptcy or is undergoing dissolution procedures. missing, fleeing or the expected level of loss may occur.
5. Inventory:
Inventory is initially recorded at the original price including: purchase costs, processing costs, and other directly related costs incurred to obtain inventory at the location and state at the time of initial recognition. After the initial recognition, at the time of making the financial statements, if the net realizable value of the inventory is lower than the original price, the inventory shall be recorded at the net realizable value.
The net realizable value is estimated based on the selling price of the inventory minus the estimated costs to complete the product and the estimated costs to sell the product.

The value of inventory is determined by the weighted average method.

Inventory is accounted according to the regular declaration method.

Method of determining the value of unfinished products at the end of the year: Unfinished production and business expenses are collected according to each project that has not been completed or has not yet recorded revenue, corresponding to the volume of unfinished work at the end of the year. Provisions for inventory price reduction shall be made at the end of the year based on the difference between the original price of inventories and the net realizable value.

6. Tangible fixed assets and depreciation: Tangible fixed assets and intangible fixed assets are initially recorded at the original price. In the course of use, tangible fixed assets and intangible fixed assets are recorded at historical cost, accumulated wear and tear and residual value.

Value after initial recognition

If the following expenses are incurred after the initial recognition that increase the expected future economic benefit obtained from the use of the tangible fixed asset in excess of the standard operating level as initially assessed, these expenses shall be capitalized as an additional historical cost of the tangible fixed asset.

Other expenses incurred after the fixed asset has been put into operation, such as repair, maintenance and overhaul expenses, shall be recorded in the report on business results in the year in which the expenses are incurred.

Depreciation of fixed assets is deducted by the straight-line method with the depreciation period estimated as follows:

- Houses and architectural objects for 10 - 40 years
- Other machinery and equipment 05 - 08 years
- Means of transport 05 - 10 years
- Office equipment 03 - 05 years
- 10-year land use rights

7. Accounting principles of contracts:

- When the results of contract performance can be reliably estimated, the revenue and expenses related to the contract are recorded in proportion to the part of the work completed at the end of the accounting year calculated as a percentage between the expenses incurred of the part of the work completed on the end date of the accounting year compared to the with the total estimated cost of the contract, except for the case where this cost is not equivalent to the completed construction and installation volume. This expense may include additional costs, compensation and performance bonuses as agreed with the customer. When the performance of the contract cannot be reliably estimated, the revenue is only recorded as equivalent to the cost of the contract that has been incurred for which reimbursement is relatively certain.

8. Principles of accounting for expenses pending allocation. Expenses incurred related to production and business results of many financial years shall be accounted into prepaid expenses for gradual allocation to business results in subsequent fiscal years.

The calculation and allocation of long-term prepaid expenses to production and business expenses in each fiscal year shall be based on the nature and extent of each type of expense in order to select reasonable allocation methods and criteria.

The types of prepaid expenses of the Company include:

- Tools and instruments include assets held by the Company for use in the course of normal business activities, with the historical cost of each asset being less than VND 30 million and therefore not eligible for recognition as fixed assets under current regulations. The historical cost of tools and instruments is allocated according to the straight-line method for a period of 02 to 03 years;
- Expenses for major repairs of fixed assets shall be recorded at historical cost and allocated according to the straight-line method for a useful period of from 02 years to 03 years;
- Other upfront costs are recorded at cost and allocated on a straight-line basis for useful life.

9. Principles of accounting payable to sellers. Liabilities are tracked according to the payable term, payables, type of original currency payable and other factors according to the Company's management needs. Payables are classified as short-term and long-term on the financial statements based on the remaining maturity of the payables on the reporting date

10. Accounting principles for payment of dividends and profits. Dividends payable to shareholders are recorded as payables on the Company's financial statement after the notice of dividend distribution by the Board of Directors of the Company and the closing date of the right to receive dividends of the Vietnam Securities Depository and Clearing Corporation.

11. Principles of recognition of payable expenses. Amounts payable for goods and services received from the seller or provided to the buyer in the reporting period but not actually paid and other payables such as interest expenses, payable loans, construction costs of works,... shall be recorded in production and business expenses of the reporting period.

The recognition of payable expenses in production and business expenses in the year shall be carried out on the principle of consistency between revenues and expenses incurred in the year. The payable expenses will be settled with the actual expenses incurred. The difference between the advance deduction amount and the actual cost is refunded.

12. Provisions payable:

- Provisions payable are recognized when the Company has a current debt obligation as a result of an event that has occurred, and the Company is likely to have to pay this obligation.
- Provisions are determined on the basis of the management's estimate of expenses necessary to pay these debt obligations at the end of the accounting year. As of September 30, 2026, the Company's Board of Directors has cautiously assessed and believes that the Company does not have to set aside warranty provisions for the works that the Company constructs.

13. Principles for recognition of loans and financial lease debts. Loans and financial lease liabilities are monitored according to each lender, each loan contract and the payable term of loans and financial lease debts. In case of borrowing or debt in foreign currency, detailed monitoring shall be carried out in the original currency.

14. Principles for recognition of equity:

- The owner's investment capital is recorded according to the owner's actual contributed capital.
- Share capital surplus reflects the difference between the par value, direct costs associated with the issuance of shares and the issue price of shares (including cases of reissuance of treasury shares) and can be a positive surplus (if the issue price is higher than the par value and direct costs associated with the issuance of shares) or a negative surplus (if the price issuance below par value and direct costs related to the issuance of shares).
- Undistributed after-tax profit reflects business results (profit, loss) after corporate income tax and the Company's profit distribution or loss handling.

15. Principles and methods of recording turnover and other incomes:

- Revenue from sales and provision of services: Revenue is recognized when the Company is capable of receiving identifiable economic benefits with certainty. Revenue is determined according to the fair value of the amounts collected or to be collected after deducting trade discounts, discounts on sales and returned sales. The following specific recognition conditions must also be met when recognizing revenue.
- Sales revenue: Most of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer, the Company no longer holds the right to manage the goods as the owner of the goods or control of the goods;
- Revenue from service provision: Determine the completed work on the date of making the Balance Sheet
- Turnover from construction contracts. In case the construction contract stipulates that the contractor shall be paid according to the value of the performance of the performance of the construction contract, when the performance of the construction contract is reliably determined and certified by the client, the revenue and expenses related to the contract shall be recorded corresponding to the completed work certified by the client in the year reflected above invoices made.

Increases and decreases in the performance of contracts, bonuses and other payments are only included in the turnover when agreed with the client. When the results of the performance of the construction contract are not reliably estimated, the revenue is only recorded as equivalent to the cost of the contract that has been incurred for which reimbursement is relatively certain. The cost of the contract is only recorded as an expense during the year when these costs have been incurred.

- Revenue from financial activities: Revenues arising from interest, royalties, dividends, distributed profits and other financial operating revenues are recognized when the following two (2) conditions are simultaneously satisfied:

- + Capable of obtaining economic benefits from such transactions;
- + Revenue is determined relatively certainly.

16. Principles of accounting for cost of goods sold. The cost of goods sold and services provided is the total cost incurred of finished products, goods, supplies sold and services provided to customers in the year, which is recorded in accordance with the revenue generated in the year and ensures compliance with the principle of prudence. Cases of loss of materials and goods in excess of norms, expenses in excess of normal norms, labor costs and fixed general production costs not allocated to the value of products in warehouses, provisions for inventory price reduction, lost inventories after deducting the collective responsibility, related individuals... are fully and promptly recorded in the cost of goods sold in the year even if products and goods have not been determined to be consumed.

17. Principles of accounting for financial expenses. The expenses recorded in the financial expenses are the cost of borrowing capital. The above amounts are recorded according to the total amount incurred in the period, not offset against the revenue from financial activities.

18. Principles of accounting for selling expenses and enterprise management expenses.

- Selling expenses reflect actual costs incurred in the process of selling products, goods or providing services. Selling expenses mainly include: salary costs of salespeople, costs of raw materials, materials and labor tools, depreciation expenses of fixed assets used for sales activities, expenses for outsourced services and other expenses.
- Enterprise management expenses reflect the general management expenses of the Company, mainly including: salaries of employees of the management department, social insurance, health insurance, trade union funds, unemployment insurance of managerial staff, costs of office materials, etc. labor tools, depreciation of fixed assets used for enterprise management, provision for bad debts, services purchased from outside and other expenses.

19. Principles and methods of recording current corporate income tax expenses: Current CIT expenses

- The current CIT expense is determined on the basis of taxable income in the year and the CIT rate in the current fiscal year.
- CIT rate of the current year: In the fiscal year ending September 30, 2026, the Company is entitled to apply the CIT rate of 20% for production and business activities with income subject to CIT.

20. Other accounting principles and methods:

- Basic profit per share is calculated by dividing the profit or loss after tax allocated to shareholders owning the Company's ordinary shares by the weighted average number of outstanding ordinary shares in the year.
- In reviewing each of the related parties' relationships for the preparation and presentation of financial statements, the Company pays attention to the nature of the relationship rather than the legal form of such relationships.

V. Supplementary information to items disclosed in the consolidated statement of financial position

1. Cash and cash equivalents

Amounts and equivalents of money held by the enterprise but not restricted from use	Ending (30/09/2026)	Beginning (01/01/2026)
- Cash	114,924,511	18,202,529
- Demand deposits	4,718,619,482	724,566,767
- Money in Transit		
- Cash Equivalent	7,500,000,000	
Total	4,833,543,993	742,769,296

2. Short-term financial investment :

Indicator	Ending (30/09/2026)			Beginning (01/01/2026)		
	Cost	Fair value	Provision	Cost	Fair value	Provision
a) Trading securities	-	-	-	-	-	-
- Total value of stocks						
- Total value of bonds						
- Other investment						
- Reasons for changes in each investment/stock or bond						
+ Quantity						
+ Value						
b) Held-to-maturity	-	-	-	-	-	-
b1) Short-term						
- Term deposits						
- Bond						
- Other investments						
b2) Long-term						
- Term deposits						
- Bond						
c) Investment in subsidiaries and other entities	-	-	-	-	-	-
- Investment in subsidiaries						
- Investment in joint ventures or associates						
- Investment in other entities						
Total	-	-	-	-	-	-

3. Accounts receivable from customers

Indicator	Ending (30/09/2026)		Beginning (01/01/2026)	
	Value	Provision	Value	Provision
a) Phải thu khách hàng ngắn hạn	88,127,835,920	(2,674,311,921)	161,068,424,501	(2,674,311,921)
PetroVietnam Construction Joint Stock Corporation	5,851,034,729	(36,298,833)	67,611,858,947	(36,298,833)
PetroVietnam Metal Structure and Installation Joint Stock Company	16,465,468,878		17,285,313,078	
Vietnam Machinery Installation Corporation - One Member Limited Company (LILAMA)	48,593,258,692		49,335,191,064	
Oil and Gas Power Generation Branch - Vietnam National Energy and Industry Group	-		4,894,174,046	
Petroleum Drilling Fluids and Services Co., Ltd.	2,586,375,000		7,342,500,000	
Saigon Petroleum Investment and Construction Joint Stock Company	1,062,727,230	(1,062,727,230)	1,062,727,230	(1,062,727,230)
An Phu Steel Investment - Trading - Import & Export Co., Ltd.	-		7,689,267,630	
American Chemical Fertilizer Joint Stock Company	3,637,325,996			
Tin Phat Investment, Production, Trade, and Service Joint Stock Company	1,636,897,020			
Other customer receivables	8,294,748,375	(1,575,285,858)	5,847,392,506	(1,575,285,858)
b) Receivables according to the progress of construction contracts	6,356,066,660	0	18,360,837,437	0
PetroVietnam Construction Joint Stock Corporation	362,988,326		362,988,326	
CN Oil and Gas Power Generation – Song Hou 1 Power Plant	5,051,949,545			
CNC Investment and Technical Services Joint Stock Company	368,744,400			
PROFESCO Joint Stock Company	317,384,100			

Công ty TNHH BICHE CO. LTD	255,000,289		17,997,849,111	
Total	94,483,902,580	(2,674,311,921)	179,429,261,938	(2,674,311,921)

4. Other receivables

Indicator	Ending (30/09/2026)		Beginning(01/01/2026)	
	Value	Provision	Value	Provision
a) Short-term	33,867,878,465	(28,159,019,357)	33,373,248,313	(28,159,019,357)
- Deposit, margin;	1,273,029,503		900,781,631	
- PetroVietnam Interior and Exterior Equipment Joint S	26,414,393,577	(26,414,393,577)	26,414,393,577	(26,414,393,577)
- Advance	605,666,828		488,317,155	
- Other receivables.	5,574,788,557	(1,744,625,780)	5,569,755,950	(1,744,625,780)
b) Long-term	-	-	-	-
- Deposit, margin;	0		0	
c) Receivables from BCC contracts under joint control of the enterprise				
Total	33,867,878,465	(28,159,019,357)	33,373,248,313	(28,159,019,357)

5. Bad debts:	Ending (30/09/2026)			Beginning(01/01/2026)		
	Value	Recoverable value	Debtor entity	Value	Recoverable value	Debtor entity
- Total value of receivables and overdue loans payment or are not overdue but are difficult to collect	31,596,617,184	-	-	31,596,617,184	-	
a) Receivables from customers	2,674,311,921	-	-	2,674,311,921		
+ Saigon Petroleum Investment and Construction Joint Stock Company	1,062,727,230			1,062,727,230		
+ Hanoi Petroleum Construction Company Limited	149,346,035			149,346,035		
+ Con Dao District Project Management Board	1,128,290,399			1,128,290,399		
+ Other subjects	333,948,257			333,948,257		
b) Prepayment to the seller	763,285,906			763,285,906		
c) Other receivables	28,159,019,357	-	-	28,159,019,357		
+ PetroVietnam Interior and Exterior Equipment Joint Stock Company	26,414,393,577			26,414,393,577		
+ Other subjects	1,744,625,780			1,744,625,780		
- Ability to recover overdue receivables.						
Total	31,596,617,184	-	-	31,596,617,184	-	-

6. Inventories

Indicator	Ending (30/09/2026)		Beginning(01/01/2026)	
	Value	Provision	Value	Provision
- Goods in transit				
- Raw materials	900,209,305	(519,801,148)	908,489,467	(519,801,148)
- Tools and equipment	519,374,834	(527,825,971)	639,838,685	(20,555,000)
- Work-in-progress costs	27,697,221,960	(5,260,573,813)	46,279,768,833	(13,411,946,555)
- Finished goods				
- Merchandise				
- Goods sent for sale				
- Tax-exempt warehouse goods				
Total	29,116,806,099	(6,308,200,932)	47,828,096,985	(13,952,302,703)

(*) Unfinished production and business expenses	Ending (30/09/2026)	Beginning(01/01/2026)
Thai Binh 2 Thermal Power Plant Project	8,954,680,407	37,796,261,919
Phu Tho Ethanol Project	392,707,612	392,707,612

Song Hau 1 Thermal Power Plant Project	3,739,481,748	3,739,481,748
Other projects	14,610,352,193	171,894,390
Total	27,697,221,960	42,100,345,669

7. Long-term unfinished assets	Ending (30/09/2026)		Beginning(01/01/2026)	
	Cost	Recoverable value	Cost	Recoverable value
a) Long-term unfinished production and business ex	-	-	-	-
....				
Total	-	-	-	-

b) Unfinished capital construction	Ending (30/09/2026)		Beginning(01/01/2026)	
	Cost	Recoverable value	Cost	Recoverable value
- Procurement;	0	-		0
- Basic construction;				0
- Others				
Total	-	-	-	-

8. Increase and increase in tangible fixed assets:

Indicators	Building, structures	Machinery and equipment	Transportation and transmission	Office equipment	Other tangible fixed assets	Total
Costs of tangible fixed assets						
Beginning balance	52,508,917,435	30,987,122,301	42,516,717,008	554,942,606	-	126,567,699,350
- Purchase for the year						-
- Completed construction investment						-
- Other Tanks						-
- Switch to investment real estate						-
- Liquidation and sale		0				-
- Other reductions						-
Ending balance	52,508,917,435	30,987,122,301	42,516,717,008	554,942,606	-	126,567,699,350
Accumulated depreciation						
Beginning balance	21,549,515,229	30,987,122,301	42,516,717,008	554,942,606	-	95,608,297,144
- Depreciation in the year	876,665,880				-	876,665,880
- Other Tanks						-
- Switch to investment real estate						-
- Disposal, sale						-
- Other decreases						-
Ending balance	22,426,181,109	30,987,122,301	42,516,717,008	554,942,606	-	96,484,963,024
Net book value						
- At the beginning of the year	30,959,402,206	-	-	-	-	30,959,402,206
- At the end of the year	30,082,736,326	-	-	-	-	30,082,736,326

* Net book value at the end of the year of tangible fixed assets pledged or mortgaged for loans

1,370,722,634 VND

* Original cost of tangible fixed assets at the end of the year that have been fully depreciated but are still in use

79,936,642,403 VND

9. Increase and increase in intangible fixed assets:

Indicators	Land use rights	Copyrights	Branding	Computer software programme	Other intangible fixed asset	Total
Costs of tangible fixed assets						
Beginning balance	4,407,000,000	-	-	189,062,000	-	4,596,062,000
- Purchases during the year						-
- Created from within the business						-
- Increase due to business consolidation						-
- Other increase						-
- Disposal, sale						-
- Other decrease						-
Ending balance	4,407,000,000	-	-	189,062,000	-	4,596,062,000
Accumulated depreciation						
Beginning balance	4,407,000,000	-	-	189,062,000	-	4,596,062,000
- Depreciation during the year	0					-
- Other increase						-
- Disposal, sale						-
- Other decrease						-
Ending balance	4,407,000,000	-	-	189,062,000	-	4,596,062,000
Net book value						
- At the beginning of the year	-	-	-	-	-	-
- At the end of the year	-	-	-	-	-	-

- Notes and other disclosures as required by Accounting Standard No. 04 "Intangible Fixed Assets"

* Original cost of intangible fixed assets that have been fully amortized but are still in use:

4,596,062,000 VND

10. Increase or decrease in finance lease fixed assets

Indicators	Machinery and equipment	Transportation and transmission	Office equipment	Other tangible fixed assets	Total
Original cost of finance lease fixed assets					
Beginning balance		-	-	-	-
- Finance lease during the year					
- Repurchase of finance lease fixed assets					
- Other increase					
- Return of finance lease fixed assets					
- Other decrease					
Ending balance	-	-	-	-	-
Accumulated depreciation					
Beginning balance		-			-
- Depreciation during the year		0			0
- Repurchase of finance lease fixed assets		0			0
- Other increase					
- Return of finance lease fixed assets					
- Other decrease					
Ending balance	-	-	-	-	-
Net book value					
- At the beginning of the year	-	-	-	-	-
- At the end of the year	-	-	-	-	-

- Rent expenses incurred are recognized as an expense during the year
- Basis for determining additional rent expenses incurred.
- Terms for lease extension or the option to purchase the asset.

11. Biological property

11.1. Other biological assets, except for animals, for periodic products that have reached the stage of maturity

Indicator	Ending Balance (30/09/2026)		Beginning balance (01/01/2026)	
	Original price	Recoverable Value	Original price	Recoverable Value
1. Pets take the product once				
a) Short-term one-time products taken by livestock				
b) Livestock taking long-term single-use products				
2. Crops grown in seasons or taken one-time products				
a) Crops grown in seasons or short-term one-time products				
b) Crops grown in seasons or long-term one-time products				
3. Animals for periodic products have not reached the stage of maturity				

11.2. Animals for periodic products that reach maturity

Indicator	Group 1	Group 2	Total
Historical cost			
Balance at the beginning of the year			
- Purchase for the year			
- Liquidation and sale			
- Other decrease			
Ending balance			
Accumulated depreciation			
Beginning balance			
- Depreciation during the year			
- Other increase			
- Disposal, sale			
- Other decrease			
Ending balance			
Net book value			
- At the beginning of the year			
- At the end of the year			

Increase, decrease in investment property:

Indicator	Beginning balance	Increase	Decrease	Ending balance
Original cost of investment property	-	-		-
- Land use rights				
- Building				
- Buildings and land use rights				
- Infrastructure				
Cumulative depreciation	-	-		-
- Land use rights				
- Building				
- Buildings and land use rights				
- Infrastructure				
Net book value	-	-		-
- Land use rights				
- Building				
- Buildings and land use rights				
- Infrastructure				

- Notes and other disclosures as required by Accounting Standard No. 05 "Investment Property"

13. Prepaid Expenses

Indicator	Ending (30/09/2026)	Beginning (01/01/2026)
a) Short-term	313,386,462	29,611,518
- Tools and equipment used;		
- Other	313,386,462	29,611,518
b) Long-term	678,593,824	291,043,199
- Tools and equipment used;		
- Other	678,593,824	291,043,199
Total	991,980,286	320,654,717

14. Other assets

Indicator	Ending (30/09/2026)	Beginning (01/01/2026)
a) Ngắn hạn	1,671,462,705	1,744,458,310
Value Added Tax (VAT) deductible.	1,471,878,288	1,397,673,282
Taxes and payables to the State	199,584,417	346,785,028
b) Long-term	-	-
Total	1,671,462,705	1,744,458,310

15. Loans and Finance Leases:

Indicator	Ending (30/09/2026)	Arising		Beginning (01/02/2026)
		Increase	Decrease	
a) Short-term borrowings and finance lease liabilities	9,300,000,000	0	0	9,300,000,000
- Short-term loans	9,300,000,000			9,300,000,000
- Current portion of long-term loans		0	0	0
- Current portion of finance lease liabilities	0	0	0	0
b) Long-term borrowings and finance lease liabilities	0	0	0	0
Long-term finance lease liabilities	0	0	0	0
c) Loans from related parties				
Cộng	9,300,000,000	-	-	9,300,000,000

d) Finance lease liabilities

Due date	From 01/01/2026-30/09/2026			From 01/01/2025-30/09/2025		
	Total finance lease payments	Lease interest payments	Principal lease payments	Total finance lease payments	Lease interest payments	Principal lease payments
Due within 1 year						
Due between 1 year and 5 years	0	0	0	0	0	0
Due after 5 years						
Financial lease debt from related parties						
Total	-	-	-	0	-	0

16. Payables to suppliers:

Indicator	Ending (30/09/2026)		Beginning (01/01/2026)	
	Value	Amount capable of repayment	Value	Amount capable of repayment
16.1. Payable to short-term sellers				
a) Related parties	665,629,305	665,629,305	3,880,101,367	3,880,101,367
PetroVietnam Industrial and Civil Construction Joint Stock Company	577,083,364	577,083,364	3,791,555,426	3,791,555,426
b) Other Parties	88,545,941	88,545,941	88,545,941	88,545,941
b) Other Parties	63,439,409,410	63,439,409,410	103,122,151,555	103,122,151,555
PetroVietnam Trading Joint Stock Company (Petechim JSC)	13,995,000,000	13,995,000,000	18,995,000,000	18,995,000,000
Long Thanh Construction and Technical Trading Joint Stock Company	-	-	4,260,199,831	4,260,199,831
Tuan Phuong Construction Investment and Trading Co., Ltd.	-	-	8,300,034,001	8,300,034,001
Nhat Viet Trading and Investment Consulting Co., Ltd.	2,584,741,500	2,584,741,500	7,332,600,000	7,332,600,000
Phu My Ceramics Co., Ltd.	-	-	7,679,740,024	7,679,740,024
Green Material Vietnam Co., Ltd.	1,437,737,462	1,437,737,462		
Other Sellers	45,421,930,448	45,421,930,448	56,554,577,699	56,554,577,699
Total	64,105,038,715	64,105,038,715	107,002,252,922	107,002,252,922
16.2. Payable to long-term sellers		-		-
Total	-	-	-	-

17. Taxes and Other Payables to the State:	Beginning of Period (01/01/2026)	Amount payable during the period	Amount paid during the period	End of period (30/09/2026)
a) Payable Taxes				
- Value-Added Tax	10,258,588,800	3,703,916,383	9,213,266,642	4,749,238,541
- Personal Income Tax	2,261,063,001	585,473,756	2,706,352,087	140,184,670
- Property taxes and land rents	-	1,236,997,653	423,289,985	813,707,668
- Other Taxes	655,095,955		1,000,000	654,095,955
- Other charges, fees and payables	158,584,716		16,925,406	141,659,310
Total	13,333,332,472	5,526,387,792	12,360,834,120	6,498,886,144
b) Receivables	-			-
- Corporate income tax	199,584,417			199,584,417
- Housing tax and land rent, other taxes	147,200,611		147,200,611	-
Total	346,785,028	-	147,200,611	199,584,417

0

Indicator	End of period (30/09/2026)	Beginning of Period (01/01/2026)
a) Short-term	6,203,873,234	24,166,161,383
- Deduction of construction costs in advance	6,138,419,428	22,811,698,598
- Group Trademark Expenses	65,453,806	65,453,806
- Deduction of land rent in advance	0	0
- Other expenses	0	1,289,008,979
b) Long-term	-	-
Total	6,203,873,234	24,166,161,383

20. Other payables

Indicator	End of period (30/09/2026)	Beginning of Period (01/01/2026)
a) Short-term		
- Trade union funding	1,208,870,070	985,075,030
- Social insurance	400,580,422	81,638,499
- Health insurance	71,795,003	14,395,973
- Unemployment insurance	31,553,280	6,042,600
- Personal Accident Insurance	13,354,140	1,510,650
- Payable to the Insurance agency	330,757,105	330,891,655
- Payable Funds	1,334,818,785	1,334,818,785
- Dividends, profits payable	55,732,640	55,732,640
- Other payables and payables	3,278,364,617	3,608,288,647
Total	6,725,826,062	6,418,394,479
b) Long-term		
- Receive margin, long-term deposit	1,463,965,432	1,524,763,463
....		
....		
- Other payables and payables		
Total	1,463,965,432	1,524,763,463
c) The amount of overdue debts that have not yet been paid		
- Social insurance	0	330,891,655
- Dividends, profits payable	55,732,640	55,732,640
- Payable Funds	1,334,818,785	1,334,818,785
Total	1,390,551,425.00	1,721,443,080

21. Revenue pending allocation

Indicator	End of period (30/09/2026)	Beginning of Period (01/01/2026)
a) Short-term	-	-
- Revenue received in advance;	0	-
Total		-
b) Long-term		
...		
Total	-	-
c) The possibility of failing to perform the contract with the customer		
Total	-	-

22. Provisions payable

Indicator	End of period (30/09/2026)	Beginning of Period (01/01/2026)
a) Short-term		
- Provision for construction work warranty;	0	0
- Restructuring provisions;		
- Other payable provisions		
Total	-	-
b) Long-term		
- Provision for construction work warranty;	-	0
- Restructuring provisions;		
- Other payable provisions		
Total	-	-

23. Deferred Tax Assets and Deferred Tax Liabilities.

Indicator	Ending (30/09/2026)	Beginning (01/01/2026)
a - Deferred tax assets :	-	-
- Corporate Income Tax Rate used to determine the value of Deferred Tax Assets.		
- Deferred Tax Assets related to deductible temporary differences.		
- Deferred Tax Assets related to unused tax losses.		
- Deferred Tax Assets related to unused tax incentives.		
- Offsetting with Deferred Tax Liabilities.		
b - Deferred Tax Liabilities.	-	-
-Corporate Income Tax Rate used to determine the value of Deferred Tax Liabilities		
- Deferred Tax Liabilities arising from taxable temporary differences.		
- Offsetting with Deferred Tax Assets.		

24. Owner's equity
a - Comparison table of fluctuations of Equity

Indicator	Contributed Capital	Capital surplus	Investment and development fund	Other capital	Differences upon asset revaluation	Differences upon asset revaluation	Undistributed profit after tax and funds	Other items	Total
A	1	2	3	4	5	6	7	8	9
Balance at the beginning of the previous year	200,000,000,000	150,826,415	14,984,594,051	-	-		(159,368,299,297)		55,767,121,169
- Capital increase in the previous year	-								-
- Profit in the previous year							1,801,815,342		1,801,815,342
- Other Tanks									-
- Capital reduction in the previous year	-								-
- Losses in the previous year	-								-
- Other decrease									-
Closing Balance of the Previous Year - Opening Balance of the Current Year.	200,000,000,000	150,826,415	14,984,594,051	-	-		(157,566,483,955)	-	57,568,936,511
- Increase in Capital in the Current Year.	-	-	-	-	-	-	-	-	-
- Profit for the Current Year.							1,172,753,227		1,172,753,227
- Other Increase	-	-	-	-	-	-	-	-	-
- Decrease in Capital in the Current Year	-	-	-	-	-	-	-	-	-
-Loss for the Current Year.	-	-	-	-	-	-	-	-	-
- Decrease in Capital in the Current Year.y		-	-	-	-	-			-
- Loss for the Current Year.	-								-
Closing Balance of the Current Year.	200,000,000,000	150,826,415	14,984,594,051	-	-	-	(156,393,730,728)	-	58,741,689,738

b - Details of Owner's Equity Investment:

Indicator	Ending (30/09/2026)	Beginning (01/01/2026)
- Contributed capital of Vietnam Petroleum Petrochemical Corporation	102,000,000,000	102,000,000,000
- Contributed Capital from Other Entities	98,000,000,000	98,000,000,000
Total	200,000,000,000	200,000,000,000

c -Transactions related to Capital with Shareholders & Distribution of Dividends and Profit Sharing.

Khoản mục	Ending (30/09/2026)	Beginning (01/01/2026)
- Owner's Investment Capital		
+ Contributed Capital at the Beginning of the Year	200,000,000,000	200,000,000,000
+ Increase in Contributed Capital During the Year	0	
+ Decrease in Contributed Capital During the Year		
+ Contributed Capital at the End of the Year	200,000,000,000	200,000,000,000
- Dividends and Profit Distribution		

d - Dividend :

- Dividends and profits payable at the beginning of: 55,732,640 đồng
- Dividends and profits payable at the end of the p 55,732,640 đồng

d - Shares

Khoản mục	Ending (30/09/2026)	Beginning (01/01/2026)
- Number of Shares Registered for Issuance	20,000,000	20,000,000
- Number of Shares Sold to the Public	20,000,000	20,000,000
+ Common Shares	20,000,000	20,000,000
+ Preferred Shares		
- Number of Shares Repurchased		
+ Common Shares		
+ Preferred Shares		
- Number of Outstanding Shares.	20,000,000	20,000,000
+ Common Shares	20,000,000	20,000,000
+ Preferred Shares	-	-

* - Par Value of Outstanding Shares: 10,000 đồng

e) Reasons for increase/decrease in items belonging to the enterprise's equity

Indicator	Ending (30/09/2026)	Beginning (01/01/2026)
- Investment and development funds	14,984,594,051	14,984,594,051
Total	14,984,594,051	14,984,594,051

25. Items other than the Financial Statement

Indicator	Ending (30/09/2026)	Beginning (01/01/2026)
a) Outsourced assets: The total minimum rent in the future of the irrevocable asset operation lease contract according to the terms		
- 1 year or less		
- Over 1 year to 5 years		
- Over 5 years		
b) Assets held in custody, consignment, processing, import and export entrustment		
c) Infrastructure assets excluding the state capital component in the enterprise		
d) Assets of the enterprise used for pledge or mortgage		
d) Foreign currencies of all kinds		
e) Bad debts that have been handled		
g) Deferred or installment payment interest upon purchase of assets		
h) Deferred or installment payment interest upon sale of assets		
i) Other information about items other than the financial statements to provide useful information to reporting users.		

26. The value of assets that the enterprise is holding by other parties but is limited in use due to restrictions of law or liabilities that the enterprise is obliged to pay under the contractual agreement or as prescribed by law (for example, assets under BCC contracts, etc.). Funds are blocked when a public company issues/offers shares to raise capital from shareholders,...

Indicator	30/09/2026	01/01/2026
Assets		
- Cash and cash equivalents		
- Receivables		
- Inventory	-	-
- Fixed assets		
- Investment Properties		
- Other assets	-	
Total		
Liabilities		
- Payable to the seller		
- Loans must be repaid		
- Expenses to be paid		
- Other payables		
Total		

VI - Additional information for items presented in the income statement

1. Total revenue from sales and provision of services

Indicator	Cumulative 30/09/2026	Cumulative 30/09/2025
a) Revenue		
+ Revenue from Sales	76,502,202,636	
+ Revenue from Construction Contracts (for companies engaged in construction activities).	42,632,762,194	49,845,366,078
+ Other revenue	3,101,874,783	1,656,481,298
Total	122,236,839,613	51,501,847,376
b) Revenues from related parties		
+ PetroVietnam Construction Joint Stock Corporation	34,943,534,595	46,314,142,959

2. Deductions from Revenue:

Indicator	Cumulative 30/09/2026	Cumulative 30/09/2025
+ Trade Discounts		
+ Allowances		
+ Sales Returns	-	-

3. Cost of Goods Sold

Indicator	Cumulative 30/09/2026	Cumulative 30/09/2025
- Cost of Goods Sold	76,116,220,249	
- Cost of Construction Contracts (for companies engaged in construction activities).	44,658,886,032	46,429,239,198
- Allowances for inventories	(7,644,101,771)	
- Other Costs of Goods Sold	964,320,032	1,005,185,254
Total	114,095,324,542	47,434,424,452

4. Revenue from financial activities

Indicator	Cumulative 30/09/2026	Cumulative 30/09/2025
- Interest on deposits and loans	79,786,161	69,757,497
- Interest on sale and liquidation of financial investments		
- Dividends and profits divided in cash or non-monetary assets		
- Interest on exchange rate differences;		
- Deferred and installment sales interest		
- Revenue from other financial activities.		
Total	4,209,850	68,724,259

5. Financial Costs

Indicator	Cumulative 30/09/2026	Cumulative 30/09/2025
- Loan interest;	0	(597,928,767)
- Payment discounts, deferred sales interest;		
- Losses due to the liquidation of financial investments;		
- Exchange rate arbitrage losses;		
- Provision for depreciation of trading securities and provision for loss of investment in other units		
- Other financial expenses.		
- Reductions in financial expenses		
Total	0	(597,928,767)

6. Other income

Indicator	Cumulative 30/09/2026	Cumulative 30/09/2025
- Disposal and Liquidation of Fixed Assets;		
- Differences upon asset revaluation;		
- Fines Collected;		
- Tax Reductions;		
- Other Items.	8,515,582,004	4,677,508,785
Total	8,515,582,004	4,677,508,785

7. Other Expenses

Indicator	Cumulative 30/09/2026	Cumulative 30/09/2025
- Remaining Value of Fixed Assets and Disposal/Liquidation Costs of Fixed Assets;	0	0
- Losses from Asset Revaluation;		
- Fines;	5,240,708,431	343,202,208
- Other accounts.		
Total	5,240,708,431	343,202,208

8. Selling expenses and administration expenses

Indicator	Cumulative 30/09/2026	Cumulative 30/09/2025
a) Expenses incurred in the		
Management Staff Expenses	5,645,963,086	4,403,958,102
Management Expenses: Office Supplies	250,427,965	110,239,723
Management expenses: Depreciation of fixed assets	0	330,525,000
Management costs: Taxes, fees, charges	1,844,564,075	839,519,552
Management Expenses: Contingency	-	-
Management costs: outsourced services	1,674,738,922	1,386,353,795
Other expenses in cash	907,727,530	651,093,106
Total	10,323,421,578	7,721,689,278
b) Sale expenses incurred in the period		
Other sales expenses		
Total	0	-
c) Reductions in selling expenses and enterprise management expenses		
- Reimbursement of product and goods warranty provisions; other restructuring and provisions		
- Other reductions		
Total	0	-

9. Production and business expenses according to factors

Indicator	Cumulative 30/09/2026	Cumulative 30/09/2025
- Direct cost of raw materials	2,963,451,941	7,487,720,140
- Labor costs	17,000,990,668	27,383,898,370
- Taxes, fees and charges	1,255,730,464	0
- CCDC costs, tools, supplies	35,361,150	21,861,852
- Fixed asset depreciation expense	876,665,880	1,245,582,930
- Contingency costs	(7,644,101,771)	(1,723,534,476)
- Outsourced service costs	3,156,452,253	5,296,174,240
- Other expenses	954,792,614	2,558,617,922
Total	18,599,343,199	42,270,320,978

10 - Corporate income tax expenses

Indicator	Cumulative 30/09/2026	Cumulative 30/09/2025
- Accounting profit before tax	1,172,753,227	1,316,131,967
- Adjustments	3,738,855,973	286,525,075
- Taxable income	4,911,609,200	1,602,657,042
- CIT exemption and reduction in the year	(4,911,609,200)	(1,602,657,042)
- Current CIT expenses (20% tax rate)	0	0
- CIT payable at the beginning of the year	(199,584,417)	(199,584,417)
- CIT paid in the year	0	0
Total CIT payable at the end of the year	(199,584,417)	(199,584,417)

(**) Deferred corporate income tax expenses	Cumulative 30/09/2026	Cumulative 30/09/2025
- Deferred corporate income tax expenses arising from taxable temporary differences		
- Deferred income tax expenses arising from the return of deferred income tax assets		
- Deferred corporate income tax income arising from deductible temporary differences		
- Deferred corporate income tax income arising from unused taxable losses and tax incentives		
- Deferred corporate income tax income arising from the refundable income tax payable		
- Total deferred corporate income tax expenses		

VII - Additional information for the items presented in the statement of cash flows:

1 - Non-cash transactions that affect the future cash flow statement	Cumulative 30/09/2026	Cumulative 30/09/2025
a - Purchase of TS by receiving related debts directly or through a financial leasing service:		
- Purchase of a business through the issuance of shares:		
- Converting debt into equity		
b - Purchase and liquidation of subsidiaries or other business units in the reporting period		
- Total purchase or liquidation value		
- The portion of the purchase or liquidation value paid in cash and cash equivalents		

VIII. Other informations:

1. Events After the Reporting Period: No significant events occurred after the end of the financial year that require adjustment or disclosure in this report.

2 - Transactions and Balances with Related Parties.

During the period, the Company engaged in transactions with related parties as follows:

Relate Parties	Relationship
PetroVietnam Construction Joint Stock Corporation	Parent Company
PetroVietnam Power Generation Branch - Vietnam National Energy and Industry Group	Parent Company of Parent Company
PetroVietnam Metal Structure and Installation Joint Stock Company	Members of the Parent Company
PetroVietnam Industrial and Civil Construction Joint Stock Company	Members of the Parent Company
Hanoi Petroleum Construction Joint Stock Company	Members of the Parent Company
Saigon Petroleum Investment and Construction Joint Stock Company	Members of the Parent Company
Members of the Board of Directors, Board of Directors, Board of Supervisors, other managers of the Company	Key Members of the Company

+ During the period, in addition to the information with the related parties presented in the above explanations, the Company also has transactions arising in the period with related parties as follows:

Contents	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Sales, service provision	33,357,640,896	40,493,907,702
PetroVietnam Construction Joint Stock Corporation	34,943,534,595	46,314,142,959
Business Management Expenses	307,451,978	582,990,523
PetroVietnam Industrial and Civil Construction Joint Stock Company	604,375,526	582,990,523
Remuneration, salary and other incomes of key members of the Company	2,902,606,887	1,596,539,805

In addition to the above Related Parties, other Related Parties did not incur transactions during the period with the Company.

3. Comparative information: The financial statements for the 3rd quarter of 2025 are prepared by the company and the financial statements for 2025 have been audited by AASC Auditing Firm Co., Ltd.

4. The Company's main production and business activities are construction, installation and trading of goods. Accordingly, the financial information presented on the financial position statement as of September 30, 2026 and the revenue and expenses presented on the business results report for the 3rd quarter of 2026 are all related to construction and installation activities and the trading of goods.

The company has no business activities outside the territory of Vietnam; therefore, the Company does not have any geographical business divisions other than Vietnam.

Ho Chi Minh City, October, 20 2026

PREPARED BY

RESPONSIBLE FOR FINANCE - ACCOUNTING


Đặng Thị Ngọc



Phạm Văn Thu



Phạm Văn Thu