

VIETNAM NATIONAL PETROLIMEX GROUP
NGHE TINH PETROLEUM TRANSPORTATION AND SERVICE JOINT STOCK COMPANY



FINANCIAL STATEMENTS

9 Months - 2026)



To:

- Vietnam National Petroleum Group
- Nghe An Tax Department, Department of Planning and Investment, Nghe An Statistics Office
- State Securities Commission (SSC)
- Board of Directors, Board of Supervisors, Board of Management

FINANCIAL STATEMENT REPORT

As of September 30, 2026

Unit: VND

Indicators	Code number	Notes	Notes	Year-end issue
A. Current assets	100		129,909,059,723	70,773,325,410
I. Cash and cash equivalents	110		6,382,485,199	15,175,153,011
1. Cash	111	V.1	6,382,485,199	15,175,153,011
2. Cash equivalents	112		0	0
II. Short-term financial investments	120		0	0
1. Trading securities	121	V.2.a	0	0
2. Provision for impairment of trading securities (*)	122	V.2.a	0	0
3. Investment held until maturity.	123	V.2.b1	0	0
4. Provision for Impairment of Short-term Held-to-Maturity Investments (*)	124			
5. Other Short-term Investments	125			
6. Provision for Losses on Other Short-term Investments (*)	126			
III. Short-term receivables	130		94,016,032,264	30,807,474,776
1. Short-term receivables from customers	131	V.3.a	80,474,546,362	23,458,937,584
2. Short-term prepayments to suppliers	132		6,481,703,246	1,531,903,015
3. Short-term intercompany receivables	133			
4. Payments due according to the construction contract schedule.	134		0	0
5. Short-term loans receivable	136	V.4.a	7,304,873,775	6,061,725,296
6. Provision for doubtful short-term receivables (*)	137	V.4.a	(245,091,119)	(245,091,119)
7. Assets awaiting processing	139	V.5	0	0
IV. Inventories	140	V.7	21,036,191,360	15,151,925,889
1. Inventories	141		21,036,191,360	15,151,925,889
2. Provision for inventory devaluation (*)	149		0	0
V. Short-term Biological Assets	150			
1. Livestock				
VI. Other current assets	160		8,474,350,900	9,638,771,734
1. Short-term deferred expenses	161	V.13.a	8,098,755,109	6,964,131,057
2. Value-added tax is deductible.	162		375,595,791	2,642,542,663
3. Taxes and other amounts due to the State	163	V.17.b	0	32,098,014
4. Government bond repurchase transactions	164		0	0
5. Other current assets	165	V.14.a	0	0
B. Long-term assets	200		221,679,933,721	210,888,991,580



I. Long-term receivables	210		0	0
1. Long-term receivables from customers	211	V.3.b	0	0
2. Long-term upfront payment to the seller.	212		0	0
3. Business capital in subsidiary units	213		0	0
4. Long-term intercompany receivables	214		0	0
5. Other long-term receivables	216	V.4.b	0	0
6. Provision for long-term doubtful receivables (*)	219	V.4.b	0	0
II. Fixed Assets	220		192,538,641,935	200,500,669,536
1. Tangible fixed assets	221	V.9	190,810,176,117	199,189,486,619
- Original price	222		496,378,496,067	474,251,708,029
- Accumulated depreciation value (*)	223		(305,568,319,950)	(275,062,221,410)
2. Fixed assets under finance lease	224	V.11	0	0
- Original price	225		0	0
- Accumulated depreciation value (*)	226		0	0
3. Intangible fixed assets	227	V.10	1,728,465,818	1,311,182,917
- Original price	228		5,110,335,000	4,530,335,000
- Accumulated depreciation value (*)	229		(3,381,869,182)	(3,219,152,083)
III. Long-term Biological Assets				
IV. Investment Properties	230	V.12	0	0
- Original price	231		0	0
- Accumulated depreciation value (*)	232		0	0
V. Long-term work-in-progress assets	250	V.8	22,178,952,495	925,145,705
1. Long-term work-in-progress production and business costs	251		0	0
2. Construction in progress costs	252		22,178,952,495	925,145,705
VI. Long-term financial investment	260		0	0
1. Investing in subsidiaries	261	V.2c	0	0
2. Investing in joint ventures and affiliated companies.	262	V.2c	0	0
3. Investing capital in other entities.	263	V.2c	0	0
4. Provision for long-term financial investments (*)	264	V.2c	0	0
5. Investment held until maturity.	265	V.2.b2	0	0
	266			
VII. Other long-term assets	270		6,962,339,291	9,463,176,339
1. Long-term deferred costs	271	V.13.b	6,962,339,291	9,463,176,339
2. Deferred income tax assets	272	V.24.a	0	0
3. Long-term equipment, supplies, and spare parts.	273	V.7	0	0
4. Other long-term assets	274	V.14.b	0	0
5. Goodwill	279	V.13.c	0	0
TOTAL ASSETS (270 = 100 + 200)	280		351,588,993,444	281,662,316,990
CAPITAL				
C. Liabilities	300		242,967,156,383	178,466,522,928
I. Short-term debt	310		213,124,346,383	141,348,712,928

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1. Short-term payables to suppliers.	311	V.16.a	104,913,506,228	21,697,596,640
2. Short-term advance payment by the buyer	312		4,405,270,983	3,723,814,931
3. Dividends and profits must be paid.	313	V.17.a		
4. Taxes and other payments due to the State	314		9,225,557,554	2,586,611,995
5. Workers must be paid.	315		69,490,543,714	36,226,787,300
6. Short-term payables	316	V.18.a	512,515,632	167,593,312
7. Short-term internal payments required.	317			
8. Payment must be made according to the construction contract schedule.	318		0	0
9. Short-term unearned revenue	319	V.20.a	0	0
10. Other short-term payables	320	V.19.a	7,710,045,324	5,206,177,006
11. Short-term loans and financial leases	321	V.15.a	10,007,940,715	69,534,000,000
12. Short-term provisions for liabilities	322	V.23.a	0	0
13. Reward and Welfare Fund	323		6,858,966,233	2,206,131,744
14. Price Stabilization Fund	324		0	0
15. Government bond repurchase transactions	325			0
II. Long-term debt	330		29,842,810,000	37,117,810,000
1. Long-term payment to the seller.	331	V.16.b	0	0
2. Buyers pay in advance for a long term.	332		0	0
3. Taxes and other long-term payments to the State.	333			
4. Long-term costs	334	V.18.b		0
5. Internal payments for working capital.	335		0	
6. Long-term internal payment required.	336		0	0
7. Long-term unearned revenue	337	V.20.b	0	0
8. Other long-term payables	338	V.19.b		0
9. Long-term loans and financial leases	339	V.15.b	29,842,810,000	37,117,810,000
10. Convertible bonds	340	V.21.2	0	0
11. Preferred stock	341	V.22	0	0
12. Deferred income tax payable	342	V.24.b	0	0
13. Long-term provisions for liabilities	343	V.23.b	0	0
14. Science and Technology Development Fund	344			0
D. Equity	400		108,621,837,061	103,195,794,062
1. Owner's equity contribution	411		64,324,530,000	64,324,530,000
- Common stock with voting rights	411a		64,324,530,000	64,324,530,000
- Preferred stock	411b		0	0
2. Capital surplus	412		326,109,150	326,109,150
3. Bond conversion option	413		0	0
4. Other owner's equity	414		0	0
5. Shares repurchased from oneself (*)	415		0	0
6. Revaluation difference of assets	416		0	0
7. Exchange rate differences	417		0	0
8. Development Investment Fund	418		20,256,971,633	19,685,512,169

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9. Other funds belonging to equity capital	419		0	0
10. Undistributed after-tax profit	420		23,714,226,278	18,859,642,743
- Undistributed net profit up to the previous 3rd quarter	420A			0
- Undistributed net profit for this period	420B		23,714,226,278	18,859,642,743
11. Non-controlling Interests	429			
TOTAL CAPITAL (440 = 300 + 400)	440		351,588,993,444	281,662,316,990

Prepared by



Chief Accountant



October 15, 2026

Director



Mạnh Xuân Hùng



BUSINESS PERFORMANCE RESULTS

9 MONTHS - 2026

Indicators	Code Number	Notes	Q3 -2026		Cumulative figures for 2026	
			This year	Last year	9 Months - This Year	9 Months - Last Year
1. Revenue from sales and services	01	VI.1	653,024,336,037	436,938,070,619	1,913,979,926,435	1,279,523,260,620
2. Revenue deductions	02	VI.2	0			
3. Net revenue from sales and services (10=01-02)	10		653,024,336,037	436,938,070,619	1,913,979,926,435	1,279,523,260,620
4. Cost of goods sold	11	VI.3	595,273,332,599	393,177,179,320	1,731,246,798,496	1,157,700,301,880
5. Gross profit from sales and services (20=10-11)	20		57,751,003,438	43,760,891,299	182,733,127,939	121,822,958,740
6. Gains/(Losses) from the Sale and Disposal of Investment Properties	21					
7. Financial Income	22	VI.4	15,136,434	26,603,019	42,816,925	55,582,922
8. Financial Expenses	23	VI.5	1,986,035,468	2,090,679,944	6,746,435,784	3,872,681,343
- Of which: Interest Expenses	24		719,200,176	1,121,754,969	3,473,126,120	1,667,558,992
9. Selling Expenses	25	VI.8	28,252,949,068	22,474,670,032	90,984,589,944	69,881,545,931
10. General and Administrative Expenses	26	VI.8	17,870,058,546	12,413,540,750	56,311,541,306	32,066,955,718
11. Share of Profit/(Loss) from Joint Ventures and Associates	27					
12. Net Profit from Operating Activities (30 = 20 + 21 + 22 - 23 - 25 - 26 + 27)	30		9,657,096,790	6,808,603,592	28,733,377,830	16,057,358,670
13. Other Income	31	VI.6	121,915,787	328,293,310	1,502,759,578	1,078,163,307
14. Other Expenses	32	VI.7	4,442,778	1,028,097	148,940,859	154,749,566
15. Other Profit/(Loss) (40 = 31 - 32)	40		117,473,009	327,265,213	1,353,818,719	923,413,741
16. Total Accounting Profit Before Tax (50 = 30 + 40)	50		9,774,569,799	7,135,868,805	30,087,196,549	16,980,772,411
17. Current Corporate Income Tax Expense	51	VI.10	2,228,464,888	1,293,124,250	6,372,970,271	2,961,904,370
18. Deferred Corporate Income Tax Expense	52	VI.11				
19. Profit After Corporate Income Tax (60 = 50 - 51 - 52)	60		7,546,104,911	5,842,744,555	23,714,226,278	14,018,868,041
20. Profit After Tax Attributable to Owners of the Parent Company	61		7,546,104,911	5,842,744,555	23,714,226,278	14,018,868,041
21. Profit After Tax Attributable to Non-controlling Interests (62 = 60 - 61)	62		0	0	0	0
22. Basic Earnings per Share (*)	70		1,173	908	3,687	2,179
23. Diluted Earnings per Share (*)	71					

October 15, 2026

Prepared by

Chief Accountant

Director



Mạnh Xuân Hùng 5

VIETNAM PETROLEUM CORPORATION

PTS NGHE TINH COMPANY

Form No.: B03 - DN
(Issued according to Circular
99/2025/TT-BTC dated October 27,
2025 of the Ministry of Finance)

CASH FLOW STATEMENT

(Using the indirect method)

9 Months - 2026

Unit: VND

INDICATORS	Code number	Notes	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
I. Cash flow from operating activities				
1. Profit before tax	01		30,087,196,549	16,980,772,411
2. Adjustments for the amounts				
- Depreciation of fixed assets and investment properties	02		33,547,716,443	19,598,263,066
- Provisions	03			(10,969,005)
- Gains and losses from exchange rate differences resulting from the revaluation of monetary items denominated in foreign currencies.	04		(98,547)	
- Profit and loss from investment activities	05		127,498,078	(55,582,922)
- Interest expense	06		3,473,126,120	1,667,558,992
- Other adjustments	07			
3. Profit from business operations before changes in working capital.	08		67,235,438,643	38,180,042,542
- Increase or decrease in accounts receivable	09		(63,208,557,488)	(54,905,511,346)
- Increase or decrease in inventory	10		(5,884,265,471)	(3,969,098,796)
- Increases and decreases in liabilities (excluding interest payable and corporate income tax payable)	11		120,816,575,445	79,279,162,870
- Increase or decrease in upfront costs	12		1,366,212,996	(404,517,672)
- Increase or decrease in trading securities	13			
- Interest already paid	14		(3,498,699,432)	(1,538,114,882)
- Corporate income tax already paid	15		(985,877,617)	(1,495,498,493)
- Other income from business operations	16			
- Other expenses for business operations	17		(3,019,925,000)	(623,800,797)
Net cash flow from operating activities	20		112,820,902,076	54,522,663,426
II. Cash flow from investing activities				
1. Expenses for purchasing and constructing fixed assets and other long-term assets.	21		(45,925,928,400)	(83,483,509,421)
2. Proceeds from the liquidation and sale of fixed assets and other long-term assets.	22		1,362,427,125	
3. Money spent on loans and purchasing debt instruments from other entities.	23			
4. Proceeds from loan repayments and resale of debt instruments from other entities.	24			
5. Funds spent on investments and capital contributions to other entities.	25			
6. Recovered investment and capital contributions to other entities.	26			
7. Interest income from loans, dividends, and distributed profits.	27		42,816,925	55,582,922
Net cash flow from investing activities	30		(44,520,684,350)	(83,427,926,499)
III. Net cash flow from financing activities				
1. Proceeds from issuing shares and receiving capital contributions from owners.	31			
2. Payment of capital contributions to shareholders, repurchase of issued shares of the enterprise.	32			
3. Money received from borrowing	33	VII.3	26,000,000,000	188,475,810,000



4. Loan principal repayment	34	VII.4	(92,801,059,285)	(131,500,356,025)
5. Principal repayment of a financial lease	35			
6. Dividends and profits paid to owners	36		(10,291,924,800)	(15,437,887,200)
Net cash flow from financing activities	40		-77,092,984,085	41,537,566,775
Net cash flow during the period (50=20+30+40)	50		-8,792,766,359	12,632,303,702
Cash and cash equivalents at the beginning of the period	-60		15,175,153,011	11,615,270,760
The impact of changes in foreign exchange rates	61		98,547	
Cash and cash equivalents at the end of the period (70=50+60+61)	70		6,382,485,199	24,247,574,462

October 15, 2026

Prepared by

Chief Accountant

Director

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[Signature]



Manh Xuân Hùng



NOTES TO THE INTERIM FINANCIAL STATEMENTS

9 Months - 2026

I. CHARACTERISTICS OF BUSINESS OPERATIONS

1. Form of capital ownership:

PETROLIMEX NGHE TINH TRANSPORTATION AND SERVICES JOINT STOCK COMPANY, headquartered at No. 1, Lane 121, Nghe An - Xieng Khoang Road, Vinh Hung Ward, Nghe An Province, Vietnam, was established according to Decision No. 1364/QĐ-BTM dated October 3, 2000, of the Minister of Trade (now the Minister of Industry and Trade) on the basis of the equitization of the Transport and Mechanical Engineering Enterprise - a part of Nghe Tinh Petroleum Company. Initial business registration certificate No. 2900428497 dated December 6, 2000. The most recent amended business registration certificate (27th amendment) was issued on July 15, 2025, by the Department of Finance of Nghe An Province.

The charter capital is VND 64,324,530,000, and the par value of each share is VND 10,000.

The company's workforce as of September 30, 2026 was 606 people (as of January 1, 2026, there were 573 people).

Business sector: trade and services.

a. Business sector:

- Transportation of petroleum products, transportation of goods by road;
- Buying and selling gasoline, diesel fuel, and petrochemical products;
- Vocational training services, motorcycle and car driving training services (all categories); motorcycle and car driving tests (all categories);
- Car rental service for driving lessons;
- Mechanical repairs;
- Retail sale of motor fuel in specialized stores;
- Retail sale of kerosene, gas, and fuel coal for household use in specialized stores.

b. Typical production and business cycle: 12 months.



- c. **The characteristics of the business's operations during the period affect the interim consolidated financial statements:** there are no material factors affecting the Company's interim consolidated financial statements.

d. **Business structure:**

Unit	Address	Business operations
A Subsidiary units maintain accounting records (centralized accounting at the Company).		
1 Petrolimex Thanh Hoa Transportation Services Branch	No. 184 Dinh Huong Street, Ham and Rong Ward, Thanh Hoa Province	Transportation and trading of petroleum products.
2 Petrolimex Ha Tinh Transportation Services Branch	Residential Area 1, Ha Huy Tap and Ward, Ha Tinh Province	Transportation and trading of petroleum products.
3 Petrolimex Binh Dinh Transportation Services Branch	National Highway 1D, Area 8, and Bac Quy Nhon Ward, Gia Lai Province	Transportation and trading of petroleum products.
4 Petrolimex Khanh Hoa Transportation Services Branch	No. 1, Tu Do Street, Nha Trang and Ward, Khanh Hoa Province	Transportation and trading of petroleum products.
5 PTS Driving Training and Testing Center	Hamlet 13, Vinh Hung Ward, Nghe An Province	Driver training and testing

- e. **Statement regarding the comparability of information in the interim consolidated financial statements:** The information in the interim consolidated financial statements is comparable.

II. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

The accounting year begins on January 1st and ends on December 31st. The period from January 1st, 2026 to September 30th, 2026 constitutes one accounting period of the 2026 fiscal year.

The currency used in accounting is the Vietnamese Dong (VND).

III. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS

The consolidated interim financial report is presented in Vietnamese Dong (VND) and is prepared based on accounting principles in accordance with the regulations of the enterprise accounting regime issued in Circular No. 99/2025/TT-BTC dated October 27, 2025.

IV. APPLICABLE ACCOUNTING POLICIES

4.1 Basis for preparing consolidated interim financial statements.

Consolidated interim financial statements are prepared on an accrual accounting basis (excluding information related to cash flows).

The Company's consolidated interim financial report is prepared on the basis of consolidating the financial reports of the Company Head Office and the PTS Driving Training and Testing Center, and the reports of the Branches after offsetting the balances of internal liabilities, internal revenue and expenses.

4.2 Accounting estimates

The preparation of consolidated interim financial statements complies with Vietnamese accounting standards, the Vietnamese corporate accounting system, and relevant legal regulations concerning the preparation and presentation of consolidated interim financial statements. This requires the Board of Directors to make estimates and assumptions affecting the reported figures on liabilities and assets, and to present contingent liabilities and assets at the time of the consolidated interim financial statements, as well as the reported figures on revenue and expenses during the period. Actual business results may differ from the estimates and assumptions made.

4.3 Currency conversion

During the period, economic transactions denominated in foreign currency are converted to VND at the actual exchange rate on the date of the transaction. The resulting exchange rate difference is reflected in financial income (if a profit) and financial expenses (if a loss). Monetary items denominated in foreign currency are revalued at the actual exchange rate at the end of the accounting period. The exchange rate difference resulting from the revaluation is reflected in the exchange rate difference, and the balance is transferred to financial income at the end of the accounting period.

4.4 Accounts receivable and provisions for doubtful accounts.

Accounts receivable are tracked in detail according to the original term, remaining term at the reporting date, debtor, type of currency, and other factors as required by the Company's management needs. The classification of accounts receivable as customer receivables and other receivables is carried out according to the following principles:

- Accounts receivable from customers include trade receivables arising from transactions of a buy-sell nature;
- Other receivables include non-commercial receivables that are not related to purchase or sale transactions.

Accounts receivable are recorded in excess of their recoverable value. The provision for doubtful accounts represents the portion of accounts receivable that the Company anticipates will be uncollectible at the end of the accounting period.

4.5 Inventory

Inventory is valued at cost; however, if the cost is greater than the net realizable value, the inventory is valued at its net realizable value. The cost of inventory includes the purchase cost, processing costs, and other directly related costs incurred to bring the inventory to its current

location and condition. Net realizable value is determined by the estimated selling price minus the estimated costs to complete and the estimated costs necessary for its sale.

Inventory is determined using the moving weighted average method (for each import and export).

Inventory is accounted for using the perpetual inventory method.

4.6 Tangible fixed assets and depreciation

Tangible fixed assets are presented at their original cost less accumulated depreciation. The original cost of tangible fixed assets is determined at their original price.

The initial cost of tangible fixed assets acquired through purchase and construction-transfer is the total cost incurred by the Company to acquire the fixed asset up to the point when the asset is ready for use.

Tangible fixed assets are depreciated using the straight-line method, where the depreciation amount is calculated by dividing the original cost by the estimated useful life. The specific depreciation periods for different types of assets are as follows:

	<u>Number of years</u>
Houses, buildings	05 - 30
Machinery and equipment	03 - 09
Transportation vehicles,	05 - 10
transmission equipment	
Management equipment and tools	03 - 05

4.7 Intangible fixed assets and depreciation

fixed assets are presented at their original cost less accumulated depreciation. The original cost of intangible fixed assets is determined at their original price.

The Company's intangible fixed assets include:

- The right to long-term land use is the amount paid to purchase 166 m² of land in Block 2, Pho Chau Town, Huong Son District, Ha Tinh Province, plus registration fees;
- The driver's license test management and scoring software are software programs and not an integral part of the hardware; the total cost incurred by the company up to the point of software implementation represents the total cost.

Except for long-term land use rights which are not depreciated, computer software is depreciated using the straight-line method over 5 to 8 years, based on its estimated useful life.

4.8 Construction in progress costs

Construction in progress costs are recorded at cost, reflecting expenses directly related to assets under construction and machinery and equipment being installed to support business

operations. Depreciation of these assets is applied in the same way as for other assets, starting from when the asset is ready for use.

4.9 Prepaid expenses

Prepaid expenses are recognized based on actual costs incurred, including: costs of inner tubes, tires, and batteries issued for use; costs of tools and equipment issued for use; costs of repairing fixed assets; costs of renting premises and shops; costs of leveling and clearing land; and other prepaid expenses serving the business operations over multiple accounting periods.

The company classifies prepaid expenses as short-term or long-term based on the contractual prepayment period or the allocation period of each expense type, and does not reclassify them at the time of reporting.

4.10 Liabilities

Accounts payable are tracked in detail according to the original term, remaining term at the reporting date, payer, and other factors as required by the Company's management needs. The classification of accounts payable into supplier payables and other payables is carried out according to the following principles:

- Accounts payable to suppliers include trade-related liabilities arising from transactions of a buying and selling nature;
- Other payables include non-commercial liabilities that are not related to transactions involving the purchase, sale, or provision of goods or services.

Liabilities are recorded at a rate no lower than the amount due.

4.11 Loans and financial leases

Loans and financial leases are borrowings, tracked in detail by lender, loan agreement, and repayment term. Loans with a remaining repayment period of more than 12 months from the reporting date are presented as long-term loans and financial leases. Loans due within the next 12 months from the reporting date are presented as short-term loans and financial leases.

4.12 Borrowing costs

costs are interest expenses on loans that are recorded as production and business expenses in the period in which they are incurred.

4.13 Costs payable

Accrued expenses are recognized based on reasonable estimates of the amount payable for goods and services used during the period due to the lack of invoices or insufficient accounting documentation, including:

- Interest on loans is estimated based on the loan amount, term, and actual interest rate for each period as specified in each loan agreement;

- Training costs, transportation costs, uniforms, personal protective equipment, and other expenses based on reasonable estimates of the amount payable for goods and services used during the period due to the lack of invoices or insufficient accounting records.

4.14 Equity

Owner's equity at the end of the accounting period reflects the capital contributed by shareholders inside and outside the enterprise, recorded at the actual amount of capital contributed by shareholders, calculated at the par value of the issued shares.

Share premium is recognized as the difference between the actual issue price and the par value of shares during initial and subsequent issuances.

4.15 Revenue and other income

Sales revenue is recognized when the following conditions are met simultaneously:

- The company has transferred most of the risks and benefits associated with ownership of the product or goods to the buyer;
- The company no longer holds ownership or control over the goods;
- Revenue is determined with relative certainty;
- The company has received or will receive economic benefits from the sales transaction;
- Identify the costs associated with the sales transaction.

Revenue from providing services is recognized when the following conditions are simultaneously met:

- Revenue is determined with relative certainty;
- The company has obtained or will obtain economic benefits from the transaction of providing that service;
- Determine the portion of work completed at the time of reporting;
- Identify the costs incurred for the transaction and the costs to complete the transaction for providing that service.

Training revenue:

Training revenue is determined based on the number of trainees and the tuition fee per trainee. 50% of the training revenue is recognized at the start of the course and the remaining 50% is recognized at the end of the course.

Financial income includes interest on deposits and exchange rate differences. Specifically, it includes the following:

- Interest is determined with relative certainty based on the deposit balance and the actual interest rate for each period;
- Exchange rate differences reflect the actual exchange rate gains arising during the period from transactions denominated in foreign currency, and exchange rate gains resulting from the revaluation of monetary items denominated in foreign currency at the reporting date.

Other income reflects income arising from events or transactions separate from the Company's normal business operations, in addition to the revenue mentioned above.

4.16 Cost of goods sold

Cost of goods sold is the cost of goods and services sold and provided during the period, recorded as actually incurred and consistent with revenue.

4.17 Financial costs

Financial costs include interest on loans, exchange rate losses, and other financial expenses, specifically as follows:

- Interest on loans is recognized based on actual accrual, using the outstanding loan balance and the actual interest rate for each period.
- Exchange rate differences reflect the actual exchange rate losses incurred during the period from transactions denominated in foreign currency;
- Other financial costs include interest on deferred payments, which is recorded based on the overdue amount and the interest rate stipulated in the contract, corresponding to the period of delay.

4.18 Selling expenses, administrative expenses

Cost of goods sold reflects the actual expenses incurred during the sales process of the accounting period, including: expenses related to the salaries of sales staff (salaries, wages, allowances, etc.); union fees, social insurance, health insurance, unemployment insurance for sales staff; depreciation costs; shipping costs; and other expenses.

Business management expenses reflect the general management costs of the Company incurred during the accounting period, including costs for salaries of business management staff (salaries, wages, allowances, etc.); union fees, social insurance, health insurance, and unemployment insurance for business management staff; office supplies and tools; depreciation of fixed assets; land rent and business license fees; outsourced services (electricity, water, telephone, fax, property insurance, fire insurance, etc.); and other cash expenses (entertainment, conferences, etc.).

Business management expenses are recorded as a reduction in the reversal of the provision for doubtful receivables.

4.19 Tax

Current income tax expense reflects the amount of corporate income tax payable incurred during the period.

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

The determination of the Company's tax obligations is based on current tax regulations. However, these regulations change periodically, and the determination of tax obligations depends on the results of an audit by the competent tax authority.

4.20 Stakeholders

Parties are considered related parties of the Company if one party has the ability, directly or indirectly, to control the other party or has a significant influence over the other party in making decisions on financial and operational policies, or when the Company and the other party are under common control or significant common influence. Related parties may be organizations or individuals, including close family members of individuals considered related.

V. Additional information for items presented in the Balance Sheet

Item	Code number	At the end of the period	At the beginning of the period
1. Cash			
- Cash on hand	111	2,398,018,108	2,774,901,656
- Demand deposits with banks	112	3,432,734,529	12,202,990,552
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)		2,462,264,496	7,063,116,529
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank)		239,753,825	211,066,349
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)		99,007,627	4,802,416,920
Military Commercial Joint Stock Bank (MB)		25,979,541	22,753,924
Vietnam Bank for Agriculture and Rural Development (Agribank)		364,782,789	1,255,760
Prosperity and Development Joint Stock Commercial Bank			
Vietnam International Commercial Joint Stock Bank (VIB)		66,077,338	
Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank)			
Ho Chi Minh City Development Joint Stock Commercial Bank (HDBank)		170,728,560	98,246,927
PG Bank		4,140,353	4,134,143
- Cash in transit	113	551,732,562	197,260,803
Total	11	6,382,485,199	15,175,153,011
2. Financial investments (Details provided in the accompanying schedule)	12		
3. Trade receivables	13		
a) Short-term trade receivables	131	80,474,546,362	23,458,937,584
- Details of trade receivables accounting for 10% or more of total trade receivables	1311	19,751,704,366	6,368,055,963
Petrolimex Aviation Fuel Joint Stock Company		19,751,704,366	6,368,055,963
- Other trade receivables	1312	60,722,841,996	17,090,881,621
Receivables from related parties		30,432,091,508	17,027,547,859

+ Vietnam National Petroleum Group (Petrolimex)	131111		
Petrolimex Ha Tinh One Member Limited Liability Company	131112	9,626,454	
Petrolimex Aviation Fuel Joint Stock Company	131113	19,751,704,366	6,368,055,963
Petrolimex Dak Lak One Member Limited Liability Company	131114	4,902,123,951	4,482,571,320
Petrolimex Quang Tri One Member Limited Liability Company	131115	40,080,960	13,902,840
Phu Yen Branch of Petrolimex Dak Lak One Member Limited Liability Company	131116	1,412,640,564	1,154,323,907
Kon Tum Branch of Petrolimex Quang Ngai One Member Limited Liability Company	131117	2,007,380,791	2,258,387,371
Pleiku Branch of Petrolimex Gia Lai One Member Limited Liability Company	131118	1,614,404,941	2,674,875,214
Petrolimex Gia Lai One Member Limited Liability Company	131120	247,744,357	75,431,244
Petrolimex Ha Tay Transportation and Services Joint Stock Company		431,186,284	
Ha Tinh Branch of Petrolimex Gas Hai Phong Limited Liability Company		15,198,840	
b) Long-term trade receivables	132		
- Details of trade receivables accounting for 10% or more of total trade receivables	1321		
+ Vietnam National Petroleum Group (Petrolimex)	132111		
- Other trade receivables	1322		
c) Trade receivables from related parties	133		

V. Additional information for items presented in the Balance Sheet

Item	Code number	At the end of the period		At the beginning of the period	
		Carrying Amount	Provision	Carrying Amount	Provision
4. Other receivables					
a) Short term	141	7,304,873,775	(31,014,883)	6,061,725,296	(31,014,883)
- Revenue must be recovered from privatization.	1411				
- Dividends and distributed profits must be collected.	1412				
- Must collect from workers	1413	1,550,262,009	(31,014,883)	1,597,372,670	(31,014,883)
- Deposit, collateral	1414	1,696,347,400		1,696,276,234	
- Advance payment	1415	3,732,667,746		2,580,319,500	
- Payments made on behalf of others	1416				
- Other receivables	1417	325,596,620		187,756,892	
b) Long term	142				

V. Additional information for items presented in the Balance Sheet

Item	Code				
5. Assets Awaiting Disposal					
a) Cash	151				
b) Inventories	152				
c) Fixed assets	153				
d) Other assets	154				
Item	Code	At the end of the period		At the beginning of the period	
		Original Amount	Recoverable Amount	Original Amount	Recoverable Amount
6. Non-performing Debts					
- Total value of overdue receivables and loans, or receivables and loans that are not yet overdue but are unlikely to be recovered	161	245,091,119		266,060,116	0
(Including details of the overdue period and the value of overdue receivables and loans by counterparty, where any counterparty accounts for more than 10% of total overdue debts)	1611	245,091,119		245,091,119	0
Lang Son Mining Joint Stock Company	161114	26,568,800		26,568,800	
Construction and Trading Joint Stock Company 423	161116	16,868,000		16,868,000	
Tan Nhat Company Limited		88,438,000		88,438,000	
Tan Phuong Thao Tourism and Services Company Limited	161127	82,201,436		82,201,436	
Truong Xuan Phu	161134	16,399,900		16,399,900	
Phan Trieu Trung	161135	5,887,227		5,887,227	
Vo Quoc An	161123	8,727,756		8,727,756	
	161127				

V. Additional information for items presented in the Balance Sheet

Item	Code	At the end of the period		At the beginning of the period	
		Carrying Amount	Provision	Carrying Amount	Provision
7. Inventory					
- The goods are in transit.	171				
- Raw materials	172	3,296,493,252		558,776,054	0

- Tools and equipment	173	60,835,869		20,011,418	
- Work-in-progress production costs	174				
- Finished product	175				
- Goods	176	17,678,862,239		14,573,138,417	0
- Goods for sale	177				
- Goods in bonded warehouses	178				
Total	17	21,036,191,360		15,151,925,899	0

V. Additional information for items presented in the Balance Sheet

Item	Code	At the end of the period	At the beginning of the period
Total construction-in-progress costs, detailed by investment project:			
(Details of construction projects accounting for 10% or more of total construction-in-progress costs.)	182a		
- Acquisitions	1821		
- Construction in progress	1822	22,178,952,495	925,145,705
Hoa Son Petrol Station Project		5,678,980,848	684,717,926
Petrol Station Repair and Upgrade Projects		733,123,148	182,262,964
ERP Software Project		1,612,677,867	
Truong Thi Petrol Station Project		107,769,445	
Purchase of Tank Trucks		12,854,465,187	
Automotive Engineering Training Building			58,164,815
Toan Luu Petrol Station Project		1,191,936,000	
- Repairs	1823		

V. Additional information for items presented in the Balance Sheet

Item	Code	At the end of the period	At the beginning of the period
13. Prepaid Expenses			
a) Short-term	231	8,098,755,109	6,964,131,057
- Prepaid expenses for operating leases of fixed assets	2311		
- Tools and supplies issued for use	2312		
- Borrowing costs	2313		
- Other items	2314	8,098,755,109	6,964,131,057
b) Long-term	232	6,962,339,291	9,463,176,339
- Business establishment expenses	2321		
- Insurance expenses	2322		
- Other items	2323	6,962,339,291	9,463,176,339
c) Goodwill	233		0
- Goodwill arising from the acquisition of subsidiaries during the period, including the acquisition cost and the fair value of the subsidiaries' net assets at the acquisition date.	2331		

- Subsidiaries whose goodwill impairment losses during the period exceed the periodic amortisation amount	2332		
Item	m0		
14. Other Assets	24		
a) Short-term	241		
b) Long-term	242		
15. Borrowings and Finance Lease Liabilities (Details provided in the accompanying schedule)	25		
Item	m1		
	m2		
16. Trade Payables	26	104,913,506,228	21,697,596,640
a) Short-term trade payables	261	104,913,506,228	21,697,596,640
- Details of individual counterparties accounting for 10% or more of total trade payables	2611	81,900,256,939	6,066,801,012
Bac Nam Garment and Trading Company Limited			
Phuc An Transportation and Trading Joint Stock Company			3,471,280,718
Petrolimex Nghe An One Member Limited Liability Company		81,900,256,939	1,433,003,414
Petrolimex Ha Tinh One Member Limited Liability Company			968,393,356
Petrolimex Thanh Hoa One Member Limited Liability Company			194,123,524
- Other payables		23,013,249,289	15,630,795,628
- Trade payables to related parties		94,198,191,606	6,249,614,825
+ Vietnam National Petroleum Group (Petrolimex)	261111		
Petrolimex Nghe An One Member Limited Liability Company	261112	81,900,256,939	1,433,003,414
Petrolimex Thanh Hoa One Member Limited Liability Company	261113	1,097,856,305	194,123,524
Petrolimex Ha Tinh One Member Limited Liability Company	261114	5,292,833,748	968,393,356
Petrolimex Petroleum Services Corporation	261115		
Petrolimex Hai Phong One Member Limited Liability Company	261116	439,580,744	423,608,278
PJICO Nghe An Insurance	261117		
PTN Chemicals Company Limited	261118		
PJICO Thanh Hoa Insurance	261119		
Petrolimex-Petrochemical Corporation – Joint Stock Company	261121	1,036,472,727	898,628,711
Petrolimex Gas Hai Phong Company Limited – Ha Tinh Branch	261122	1,387,492,641	619,933,950
Petroleum Equipment Joint Stock Company	261123		
Petrolimex Information Technology and Telecommunications Joint Stock Company	261124	785,505,600	
PJICO Dak Lak Insurance	261125		
Petrolimex Aviation Fuel Joint Stock Company	261126		
Petrolimex Dak Lak One Member Limited Liability Company	261127	2,258,192,902	1,711,923,592
- Payables to other non-related parties	2612	11,500,820,222	15,447,981,815
b) Long-term trade payables	262		
17. Taxes and Other Payables to the State (Details provided in the accompanying schedule)	27		
Item	m4		
18. Accrued Expenses	28		
a) Short-term	281	512,515,632	167,593,312
- Accrued salary expenses for annual leave	2811		
- Expenses incurred during business interruptions	2812		

- Provisionally accrued cost of goods sold and completed real estate products sold	2813		
- Other accrued expenses	2814	512,515,632	167,593,312
b) Long-term	282		
- Interest expenses	2821		
- Other items	2822		
Item	m5		
19. Other Payables	29		
a) Short-term	291	7,710,045,324	5,206,177,006
- Excess assets awaiting resolution	2911		
- Trade union funds	2912	0	0
- Social insurance	2913	0	70,338,723
- Health insurance	2914		
- Unemployment insurance	2915		
- Payables relating to equitisation	2916		
- Short-term deposits and collateral received	2917		
- Dividends and profits payable	2918		
- Other payables and amounts payable to the State	2919	7,710,045,324	5,135,838,283
Short-term deposits and collateral received			
b) Long-term	292		
- Long-term deposits and collateral received	2921		
- Other payables	2922		
c) Overdue unpaid debts (details of each item and reasons for non-payment)	293		
Item	m6		
20. Unearned Revenue	30		
21. Bonds Issued (Details provided in the accompanying schedule)	31		
Item	m7		
22. Preference Shares Classified as Liabilities	32		
Item	m8		
23. Provisions	33		
Item	m9		
24. Deferred Tax Assets and Deferred Tax Liabilities			
- Offset amount against deferred tax liabilities	3423		
25. Owners' Equity (Details provided in the accompanying schedule)	35		
Item	m10		
26. Asset Revaluation Differences	36		
27. Foreign Exchange Differences	37		
Item	m11		
28. Funding Sources	38		
Item	m12		
29. Off-Balance-Sheet Items	39		
a) Assets leased under non-cancellable operating lease agreements: Total future minimum lease payments over the lease term	391		
b) Assets held in custody	392		
- Materials and goods held in custody, processed or held under entrustment arrangements	3921		

- Goods held for sale on behalf of others, goods received on consignment, and goods received as pledges or collateral	3922		
c) Foreign currencies	393	300.45	300.45
d) Monetary gold	394		
e) Bad debts written off	395	1,896,882,392	1,896,882,392





Appendix – Increase/Decrease in Tangible Fixed Assets

Unit: VND

Item	Buildings and Structures	Machinery and Equipment	Vehicles and Transmission Equipment	Management Equipment and Tools	Other Tangible Fixed Assets	Total
9. Increase/(Decrease) in Tangible Fixed Assets						
Historical Cost					0	
Balance at beginning of year	174,419,948,332	23,349,776,823	275,105,865,786	1,376,117,088	0	474,251,708,029
- Additions from purchases	0	1,681,336,364	19,718,285,741	125,000,000	0	21,524,622,105
- Completed construction in progress transferred to fixed assets	3,608,564,815	0	0	0	0	3,608,564,815
- Other increases (reclassification)	0	0	0	0	0	0
- Transferred to investment properties	0	0	0	0	0	0
- Disposals and sales	(2,237,315,592)	(503,609,524)	(265,473,766)	0	0	(3,006,398,882)
- Other decreases (reclassification)	0	0	0	0	0	0
Balance at end of year	175,791,197,555	24,527,503,663	294,558,677,761	1,501,117,088	0	496,378,496,067
Accumulated Depreciation						
Balance at beginning of year	92,154,127,771	16,506,892,624	165,260,742,681	1,140,458,334	0	275,062,221,410
- Depreciation for the year	7,855,172,732	1,340,762,603	24,090,386,738	98,677,271	0	33,384,999,344
- Other increases (reclassification)	0	0	0	0	0	0
- Transferred to investment properties	0	0	0	0	0	0
- Disposals and sales	(2,119,880,711)	(493,546,327)	(265,473,766)	0	0	(2,878,900,804)
- Other decreases (reclassification)	0	0	0	0	0	0
Balance at end of year	97,889,419,792	17,354,108,900	189,085,655,653	1,239,135,605	0	305,568,319,950
Net Book Value						
- At beginning of year	82,265,820,561	6,842,884,199	109,845,123,105	235,658,754	0	199,189,486,619
- At end of year	77,901,777,763	7,173,394,763	105,473,022,108	261,981,483	0	190,810,176,117



Appendix - Increase/(Decrease) in Intangible Fixed Assets

Unit: VND

Item	Item Code	Land Use Rights	Publishing Rights	Copyrights and Patents	Trademarks and Trade Names	Software	Licenses and Franchises	Other Intangible Fixed Assets	Total
10. Increase/(Decrease) in Intangible Fixed Assets									
Historical Cost									
Balance at beginning of year	10	871,015,000	0	0	0	3,659,320,000	0	0	4,530,335,000
- Additions during the year	101					580,000,000			580,000,000
- Internally generated	102								0
- Increase due to business combinations	103								0
- Other increases	104								0
- Disposals and sales	105								0
- Other decreases	106								0
Balance at end of year	20	871,015,000	0	0	0	4,239,320,000	0	0	5,110,335,000
Accumulated Amortization									
Balance at beginning of year	30	0	0	0	0	3,219,152,083	0	0	3,219,152,083
- Amortization for the year	301					162,717,099			162,717,099
- Other increases	302								0
- Disposals and sales	303								0
- Other decreases	304								0
Balance at end of year	40	0	0	0	0	3,381,869,182	0	0	3,381,869,182
Net Book Value									
- At beginning of year	50	871,015,000	0	0	0	440,167,917	0	0	1,311,182,917
- At end of year	60	871,015,000	0	0	0	857,450,818	0	0	1,728,465,818



Appendix – Borrowings and Finance Lease Liabilities

Unit: VND

Item Code	Closing Balance		During the period		Opening Balance	
	Amount	Amount Due and Payable	Increase	Decrease	Amount	Amount Due and Payable
15. Borrowings and Finance Lease Liabilities						
a) Short-term borrowings	39,850,750,715	39,850,750,715	33,263,000,000	100,064,059,285	106,651,810,000	106,651,810,000
- Short-term loans	10,007,940,715	10,007,940,715	33,263,000,000	92,789,059,285	69,534,000,000	69,534,000,000
Vietnam International Bank – Vinh Branch	-	-	26,000,000,000	85,850,000,000	59,850,000,000	59,850,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Vinh Branch	-	-	10,000,000,000	50,000,000,000	40,000,000,000	40,000,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade – Vinh Branch	-	-	6,000,000,000	6,000,000,000	0	0
Loans from individuals	-	-	10,000,000,000	29,850,000,000	19,850,000,000	19,850,000,000
- Current portion of long-term debt	10,007,940,715	10,007,940,715	7,263,000,000	6,939,059,285	9,684,000,000	9,684,000,000
Vietnam International Bank – Vinh Branch	-	-	-	-	0	0
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Vinh Branch	10,007,940,715	-	7,263,000,000	6,939,059,285	9,684,000,000	9,684,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade – Vinh Branch	-	-	-	-	0	0
Loans from individuals	-	-	-	-	0	0
b) Long-term borrowings (by maturity)	29,842,810,000	29,842,810,000	-	7,275,000,000	37,117,810,000	37,117,810,000
Over 1 year to 5 years	29,842,810,000	29,842,810,000	0	7,275,000,000	37,117,810,000	37,117,810,000
Vietnam International Bank – Vinh Branch	-	-	-	-	-	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Vinh Branch	27,478,810,000	27,478,810,000	-	7,263,000,000	34,741,810,000	34,741,810,000
Vietnam Joint Stock Commercial Bank for Industry and Trade – Vinh Branch	-	-	-	-	-	-

Loans from individuals			2,364,000,000	2,364,000,000		12,000,000	2,376,000,000	2,376,000,000
Over 5 years	122	-	-	-			0	0

Appendix – Borrowings and Finance Lease Liabilities

Item	Item Code	Closing Balance		During the period		Opening Balance	
		Amount	Amount Due and Payable	Increase	Decrease	Amount	Amount Due and Payable
d) Detailed disclosure of borrowings and finance lease liabilities from related parties	15						
Vietnam International Commercial Joint Stock Bank – Vinh Branch		-	-	10,000,000,000	50,000,000,000	40,000,000,000	40,000,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Vinh Branch		37,486,750,715	37,486,750,715	6,000,000,000	12,939,059,285	44,425,810,000	44,425,810,000
Vietnam Joint Stock Commercial Bank for Industry and Trade – Vinh Branch		-	-	10,000,000,000	29,850,000,000	19,850,000,000	19,850,000,000
Loans from individuals		2,364,000,000	2,364,000,000	-	12,000,000	2,376,000,000	2,376,000,000
TOTAL		39,850,750,715	39,850,750,715	26,000,000,000	92,801,059,285	106,651,810,000	106,651,810,000

Appendix – Owners' Equity

Unit: VND

		Items belonging to equity								
Indicator	Code	Owner's equity contribution	Share premium	Convertible bond option	Other owner's equity	Revaluation difference of assets	Exchange rate difference	Undistributed net profit after tax and other funds	Other items	Total
A		1	2	3	4	5	6	7	8	9
a) Table comparing changes in equity										
25. Equity										
Beginning balance of the previous year	10	64,324,530,000	326,109,150	0	0	0	0	37,723,367,091	0	102,374,006,241
- Capital increase in the previous year	101									0
- Profit in the previous year	102							14,018,868,041		14,018,868,041
- Other increases	103							1,568,509,124		1,568,509,124
- Capital reduction in the previous year	104									0
- Losses in the previous year	105									0
- Other discounts	106							(19,606,364,046)		(19,606,364,046)
Ending balance as of September 30, 2025		64,324,530,000	326,109,150	0	0	0	0	33,704,380,210	0	98,355,019,360
Beginning balance as of January 1, 2026	20	64,324,530,000	326,109,150	0	0	0	0	38,545,154,912	0	103,195,794,062

[illegible]

Appendix - Taxes and other payments due to the State

Unit: VND

Indicator	Code	Beginning of the year	Amounts receivable for the period	Amount refunded during the period	End of the period	Offsetting/adjusting amount with receivables (if any)
2) Taxes payable (details by type of tax)						
- Value Added Tax	1011	414,485,866	14,749,063,440	14,011,954,054	1,119,497,238	
- Value Added Tax on imported goods	1012				0	
- Excise tax	1013				0	
- Import and export taxes	1014				0	
- Corporate income tax	1015	978,043,146	6,372,970,271	985,877,617	6,365,135,800	
- Personal income tax	1016	12,593,324	1,469,921,863	1,431,758,947	50,756,240	
- Resource tax	1017				0	
- Property tax, land rent	1018	1,181,489,659	972,264,622	463,586,005	1,690,168,276	
- Environmental protection tax	1019				0	
- Other types of taxes	1020		18,679,149	18,679,149	0	
- Fees, charges, and other payments	1021				0	
Total	1000	2,586,611,995	23,582,899,345	16,911,855,772	9,225,557,554	0

Appendix - Taxes and other amounts receivable from
the State

Unit: VND

Indicator	Code	Beginning of the year	Amounts receivable for the period	Amount refunded during the period	End of the period	Offsetting/adjusting amount with receivables (if any)
a) Accounts receivable (detailed by tax type)						
- Value Added Tax	2011	32,098,014			0	(32,098,014)
- Value Added Tax on imported goods	2012				0	
Total	20	32,098,014	0	0	0	(32,098,014)





Appendix – Owners' Equity

Indicator	Code	30/09/2026	01/01/2026
b) Details of Contributed Capital	b		
- Capital contributed by the parent company (if the entity is a subsidiary)	b1	32,805,870,000	32,805,870,000
- Capital contributed by other parties	b2	31,518,660,000	31,518,660,000
Total		64,324,530,000	64,324,530,000
	m0		
Indicator	m1		
c) Capital Transactions with Owners and Distribution of Dividends and Profits			
- Owners' contributed capital			
+ Contributed capital at beginning of year	c1	64,324,530,000	64,324,530,000
+ Increase in contributed capital during the year	c2		
+ Decrease in contributed capital during the year	c3		
+ Contributed capital at end of year	c4	64,324,530,000	64,324,530,000
- Dividends and profits distributed			
	m2		
Indicator	m3		
d) Shares			
- Number of shares registered for issuance	d1	6,432,453	6,432,453
- Number of shares sold to the public	d2	6,432,453	6,432,453
+ Ordinary shares	d21	6,432,453	6,432,453
+ Preference shares (classified as equity)	d22		
- Number of shares repurchased (treasury shares)	d3	0	0
+ Ordinary shares	d31		
+ Preference shares (classified as equity)	d32		
- Number of shares outstanding	d4	6,432,453	6,432,453
+ Ordinary shares	d41	6,432,453	6,432,453
+ Preference shares (classified as equity)	d42		
* Par value of outstanding shares		10,000	10,000
	m4		
đ) Dividends			
e) Enterprise Funds			
- Development Investment Fund	e1	19,685,512,169	19,685,512,169
g) Income and expenses, gains or losses recognized directly in equity in accordance with specific accounting standards	g		

VI. Additional information for items presented in the Statement of Income

Indicator	Code	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
1. Total revenue from sales and services			
a) Revenue	10a	1,913,979,926,435	1,279,523,260,620
- Sales revenue	10a1	1,572,550,445,718	1,104,510,718,087
- Revenue from providing services	10a2	341,429,480,717	175,012,542,533
- Revenue from construction contracts	10a3		
+ Revenue from construction contracts is recognized during the period.			
+ Total cumulative revenue from construction contracts recognized up to the date of financial statement preparation.			
b) Revenue from related parties (details by counterparty)	10b	271,650,176,193	121,614,768,075
Vietnam National Petroleum Group (Petrolimex)			251,132,861
Petrolimex Nghe An One Member Limited Liability Company		20,017,734,597	15,529,281,237
Petrolimex Ha Tinh One Member Limited Liability Company		23,108,933,782	20,016,772,975
Petrolimex Thanh Hoa One Member Limited Liability Company		42,772,285,376	25,460,412,208
Petrolimex Quang Tri One Member Limited Liability Company		722,728,000	59,248,000
Petrolimex Aviation Fuel Joint Stock Company		53,963,296,947	36,336,408,239
Petrolimex Ha Tay Transport and Services Joint Stock Company		1,629,441,373	
Petrolimex Dak Lak One Member Limited Liability Company		39,981,927,697	6,745,975,060
Phu Yen Branch – Petrolimex Dak Lak One Member Limited Liability Company		14,846,156,011	
Kon Tum Branch – Petrolimex Quang Ngai One Member Limited Liability Company		18,706,107,685	3,734,017,215
Petrolimex Gia Lai One Member Limited Liability Company		12,758,020,939	2,089,897,897
Pleiku Branch – Gia Lai One Member Limited Liability Company		43,143,543,786	
Phu Yen Petroleum Branch – Phu Khanh Petroleum Company			1,786,458,950
North Central Highlands Petroleum One Member Limited Liability Company			7,176,133,413
Dak Nong Branch – Petrolimex Dak Lak One Member Limited Liability Company			2,429,030,020
c) Revenue from operating leases where the total lease payments are received in advance	10c		
2. Revenue Deductions	20		
- Trade discounts	21		

- Sales allowances	22		
- Sales returns	23		
3. Cost of Goods Sold		1,731,246,798,496	1,157,700,301,880
- Cost of goods sold	30	1,446,070,087,068	1,018,563,696,128
- Cost of finished goods sold	31		
Including: provisionally accrued costs of goods, finished goods and real estate products sold, comprising:			
+ Accrued cost items			
+ Amount accrued as expenses for each item			
+ Expected timing of expense incurrence			
- Cost of services rendered	32	285,176,711,428	139,136,605,752
- Net book value and disposal costs of investment properties sold	33		
- Costs of investment property business operations	34		
- Inventory losses during the period	35		
- Excess inventory shrinkage by category during the period	36		
- Other abnormal costs directly charged to cost of goods sold	37		
- Provision for inventory write-downs	38		
- Deductions from cost of goods sold	39		
Total		1,731,246,798,496	375,250,698,286
4. Financial Income			
- Interest income from deposits and loans	41	42,816,925	55,582,922
- Gains from sales of investments	42		
- Dividends and profits distributed	43		
- Foreign exchange gains	44		
- Income from installment sales and cash discounts	45		
- Other financial income	46		
Total	40	42,816,925	55,582,922
5. Financial Expenses			
- Interest expenses on borrowings	51	3,473,126,120	1,667,558,992
- Cash discounts and expenses from installment sales	52	3,273,309,664	2,205,122,351
- Losses on disposal of financial investments	53		
- Foreign exchange losses	54		
- Provision for declines in the value of trading securities and investment losses	55		
- Other financial expenses	56		
- Deductions from financial expenses	57		

Total	50	6,746,435,784	3,872,681,343
6. Other Income			
- Gains from disposal and sale of fixed assets	61		
- Gains from asset revaluation	62		
- Fines received	63		
- Tax reductions	64		
- Other income	65	1,502,759,578	1,078,163,307
Total	60	1,502,759,578	1,078,163,307
7. Other Expenses			
- Net book value of fixed assets and expenses for their disposal and sale	71	127,498,078	
- Losses from asset revaluation	72		
- Fines and penalties	73		
- Other expenses	74	21,442,781	154,749,566
Total	70	148,940,859	154,749,566
8. Selling Expenses and General and Administrative Expenses			
a) General and administrative expenses incurred during the period	80	147,296,131,250	101,948,501,649
- Details of general and administrative expenses	80a	56,311,541,306	32,066,955,718
+ Staff salaries	80a1	42,561,954,185	20,312,314,989
+ Administrative materials	80a2	1,270,029,673	705,958,094
+ Office supplies	80a3	2,360,021,354	1,763,104,479
+ Depreciation of fixed assets	80a4	2,186,588,634	1,382,350,791
+ Taxes, charges and fees	80a5	162,466,322	529,738,217
+ Provisions	80a6		
+ Outsourced services	80a7	3,179,185,426	1,717,416,826
+ Other cash expenses	80a8	4,591,295,712	5,656,072,322
b) Selling expenses incurred during the period	80b	90,984,589,944	69,881,545,931
- Details of selling expenses			
+ Staff salaries	80b1	41,115,962,465	22,246,014,419
+ Insurance: social insurance, health insurance, unemployment insurance and trade union contributions	80b2	2,379,218,377	1,905,971,775
+ Tools, equipment and packaging	80b3	858,319,013	978,798,775
+ Depreciation of fixed assets	80b4	6,787,478,256	7,073,761,560
+ Repairs of fixed assets	80b5	2,616,102,962	4,083,829,420
+ Raw materials and supplies	80b6	612,434,551	451,344,063
+ Storage and preservation	80b7	935,041,285	230,778,500

+ Transportation	80b8	7,239,533,508	6,041,225,622
+ Insurance expenses	80b9	119,280,288	71,962,775
+ Sales commissions and brokerage fees	80b10		
+ Training and recruitment	80b11	1,983,121,521	1,068,883,425
+ Outsourced services	80b12	3,020,710,938	1,982,021,847
+ Office and business travel expenses	80b13	103,931,413	639,404,462
+ Provisions	80b14		
+ Employee benefits	80b15	3,884,583,421	5,173,744,392
+ Advertising, marketing and business relations	80b16	13,764,107,217	14,109,061,427
+ Taxes, charges and fees	80b17	1,299,967,939	307,809,329
+ Land rent and petrol station rent	80b18	1,932,031,293	3,516,934,140
+ Other cash expenses	80b19	2,332,765,497	
	80b19		
c) Deductions from selling and general and administrative expenses	80c		
- Reversal of provision for product and goods warranties	80c1		
- Reversal of restructuring and other provisions	80c2		
- Other deductions	80c3		
9. Production and Business Expenses by Nature			
- Raw material and material expenses	91	123,055,142,487	25,344,749,438
- Labour costs	92	159,625,785,589	95,237,074,460
- Depreciation of fixed assets	93	33,547,716,443	19,598,263,066
- Outsourced service expenses	94	10,164,051,915	5,487,564,193
- Other cash expenses	95	112,826,582,028	75,670,665,149
Total	90	439,219,278,462	221,338,316,306
10. Current Corporate Income Tax Expense			
- Current corporate income tax expense based on taxable income for the current year	101	6,372,970,271	2,961,904,370
- Adjustments to corporate income tax expense of prior years included in current-year current tax expense	102		
- Total current corporate income tax expense	10	6,372,970,271	2,961,904,370
11. Deferred Corporate Income Tax Expense			
- Deferred corporate income tax expense arising from taxable temporary differences	111		
- Deferred corporate income tax expense arising from the reversal of deferred tax assets	112		

- Deferred corporate income tax income arising from deductible temporary differences	113		
- Deferred corporate income tax income arising from unused tax losses and tax incentives	114		
- Deferred corporate income tax income arising from the reversal of deferred tax liabilities	115		
- Total deferred corporate income tax expense	11		0



VII. Additional information for items presented in the Statement of Cash Flows

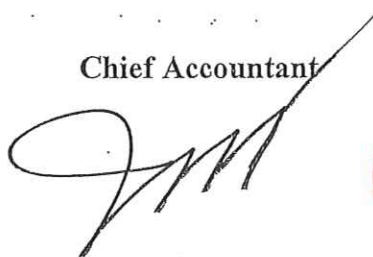
Unit: VND

Indicator	Code	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
1. Non-cash transactions affect the cash flow statement in the future.	10	0	0
- Acquiring assets by assuming directly related liabilities or through financial leasing.	101		
- Acquiring a business through a stock issuance.	102		
- Convert debt into equity.	103		
- Other non-cash transactions	104		
2. Funds held by the business but not used.	20		
3. Amount of borrowed money actually collected during the period	30	0	0
- Cash received from borrowing under a regular loan agreement.	301		
- Proceeds from the issuance of ordinary bonds	302		
- Proceeds from the issuance of convertible bonds	303		
- Proceeds from the issuance of preferred shares are classified as liabilities.	304		
- Proceeds from repurchase agreements of government bonds and securities REPOs.	305		
- Money received from borrowing in other forms	306		
4. The amount of principal actually repaid during the period.	40	0	0
- Principal repayment according to a standard loan agreement.	401		
- Principal repayment of ordinary bonds	402		
- Principal repayment of convertible bonds	403		
- The principal repayment on preferred stock is classified as a liability.	404		
- Payments for repurchase agreements of government bonds and securities REPOs.	405		
- Loan repayments in other forms	406		

Prepared by.



Chief Accountant



Established on October 15, 2026

Director

