

**BINH SON PETROLEUM PACKAGING AND TRADING JOINT
STOCK COMPANY**

Phuoc Hoa Hamlet – Van Tuong Commune, Quang Ngai Province, S.R.Vietnam

Phone: 0255.3612.468 Fax: 0255.3612.469

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INTERIM FINANCIAL STATEMENTS
FOR THE 9 MONTHS OF THE FISCAL
YEAR ENDING 31 DECEMBER 2026

BINH SON PETROLEUM PACKAGING AND TRADING JOINT STOCK COMPANY

Address: Phuoc Hoa Hamlet, Van Tuong Commune, Quang Ngai Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2026

INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

As of 30 September 2026

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
A - CURRENT ASSETS	100		751,613,329,498	367,207,418,263
I. Cash and cash equivalents	110	V.1	22,180,776,692	108,383,051,352
1. Cash	111		22,078,095,242	12,288,064,013
2. Cash equivalents	112		102,681,450	96,094,987,339
II. Short-term financial investments	120		390,699,269,535	102,826,379,202
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Short-term held-to-maturity investments	123	V.2	390,699,269,535	102,826,379,202
Provisions for impairment of short-term held-to-maturity				
4. investments	124		-	-
5. Other short-term investments	125		-	-
6. Provisions for impairment of other short-term investments	126		-	-
III. Short-term receivables	130		299,728,734,610	134,366,605,773
1. Short-term trade receivables	131	V.3	298,834,938,530	133,797,400,019
2. Short-term advances to suppliers	132	V.4	689,488,507	394,396,925
3. Short-term intra-company receivables	133		-	-
Receivables from construction contracts under percentage of				
4. completion method	134		-	-
5. Other short-term receivables	135	V.5	204,307,573	174,808,829
6. Allowance for short-term doubtful debts	136		-	-
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140		35,475,478,099	18,392,736,785
1. Inventories	141	V.6	35,475,478,099	18,392,736,785
2. Allowance for devaluation of inventories	142		-	-
V. Current biological assets	150		-	-
1. Short-term livestock intended for one-time harvest	151		-	-
2. Short-term seasonal or one-time harvest crops	152		-	-
3. Provisions for impairment of current biological assets	153		-	-
VI. Other current assets	160		3,529,070,562	3,238,645,151
1. Short-term deferred expenses	161	V.7a	3,297,247,206	2,008,651,861
2. Deductible Value Added Tax	162		137,632,821	884,470,043
3. Taxes and other receivables from the State	163	V.13	94,190,535	345,523,247
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-

This statement should be read in conjunction with the Notes to the Interim Financial Statements

BINH SON PETROLEUM PACKAGING AND TRADING JOINT STOCK COMPANY

Address: Phuoc Hoa Hamlet, Van Tuong Commune, Quang Ngai Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2026

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
B - NON-CURRENT ASSETS	200		73,699,476,212	81,356,452,232
I. Long-term receivables	210		87,783,750	-
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215		87,783,750	-
6. Allowance for long-term doubtful debts	216		-	-
II. Fixed assets	220		69,332,375,754	75,489,918,906
1. Tangible fixed assets	221	V.8	68,885,580,457	75,262,113,346
- Historical cost	222		233,515,105,576	232,031,863,417
- Accumulated depreciation	223		(164,629,525,119)	(156,769,750,071)
2. Financial leased assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.9	446,795,297	227,805,560
- Initial cost	228		707,846,000	388,106,000
- Accumulated amortization	229		(261,050,703)	(160,300,440)
III. Non-current biological assets	230		-	-
1. Bearer animals	231		-	-
a) Immature bearer animals	232		-	-
b) Mature bearer animals	233		-	-
- Historical costs	234		-	-
- Accumulated depreciation	235		-	-
2. Long-term livestock intended for one-time harvest	236		-	-
3. Long-term seasonal or one-time harvest crops	237		-	-
4. Provisions for impairment of non-current biological assets	238		-	-
IV. Investment property	240		-	-
- Historical costs	241		-	-
- Accumulated depreciation	242		-	-
V. Non-current assets in process	250		-	617,361,368
1. Long-term work in process	251		-	-
2. Construction in progress	252		-	617,361,368
VI. Long-term financial investments	260		-	-
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		-	-
3. Equity investments in other entities	263		-	-
Provisions for impairment of long-term investments in other				
4. entities	264		-	-
5. Long-term held-to-maturity investments	265		-	-
Provisions for impairment of long-term held-to-maturity				
6. investments	266		-	-
VII. Other non-current assets	270		4,279,316,708	5,249,171,958
1. Long-term deferred expenses	271	V.7b	4,279,316,708	5,249,171,958
2. Deferred income tax assets	272		-	-
3. Long-term components and spare parts	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS	280		825,312,805,710	448,563,870,495

This statement should be read in conjunction with the Notes to the Interim Financial Statements

BINH SON PETROLEUM PACKAGING AND TRADING JOINT STOCK COMPANY

Address: Phuoc Hoa Hamlet, Van Tuong Commune, Quang Ngai Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2026

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	300		634,849,515,983	257,204,261,941
I. Current liabilities	310		634,849,515,983	257,204,261,941
1. Short-term trade payables	311	V.10	439,070,130,576	152,601,254,045
2. Short-term advances from customers	312	V.11	643,300,790	-
3. Payables for dividends and profit distributions	313	V.12	6,760,068	6,760,068
4. Short-term taxes and amounts payable to the State budget	314	V.13	1,616,100,978	275,066,578
5. Payables to employees	315		14,409,079,209	12,379,606,522
6. Short-term accrued expenses	316	V.14	9,707,782,402	-
7. Short-term intra-company payables	317		-	-
Short-term payables relating to construction contracts under				
8. percentage of completion method	318		-	-
9. Short-term deferred revenue	319	V.15	4,017,260,207	507,514,980
10. Other short-term payables	320	V.16	7,712,507,538	4,271,137,230
11. Short-term borrowings and financial lease liabilities	321	V.17	156,000,000,000	83,600,000,000
12. Provisions for short-term payables	322		-	-
13. Bonus and welfare fund	323		1,666,594,215	3,562,922,518
14. Price stabilization fund	324		-	-
15. Trading Government bonds	325		-	-
II. Non-current liabilities	330		-	-
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and amounts payable to the State budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for working capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term deferred revenue	337		-	-
8. Other long-term payables	338		-	-
9. Long-term borrowings and financial lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liability	342		-	-
13. Provisions for long-term payables	343		-	-
14. Science and technology development fund	344		-	-

This statement should be read in conjunction with the Notes to the Interim Financial Statements

BINH SON PETROLEUM PACKAGING AND TRADING JOINT STOCK COMPANY

Address: Phuoc Hoa Hamlet, Van Tuong Commune, Quang Ngai Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2026

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
D - OWNER'S EQUITY	400		190,463,289,727	191,359,608,554
1. Owner's capital	411	V.18	175,222,845,365	175,222,845,365
- Ordinary shares carrying voting right	411a		175,222,845,365	175,222,845,365
- Preferred shares	411b		-	-
2. Share premiums	412		-	-
3. Bond conversion options	413		-	-
4. Other owner's capital	414		-	-
5. Share repurchases	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418	V.21	930,860,044	930,860,044
9. Other equity funds	419	V.21	128,162,657	128,162,657
10. Retained profit/Accumulated loss	420	V.21	14,181,421,661	15,077,740,488
- Retained profit to the end of the previous period	420a		-	15,077,740,488
- Retained profit for the current period	420b		14,181,421,661	-
TOTAL OWNER'S EQUITY	440		825,312,805,710	448,563,870,495

Approved, 19 October 2026



Nguyen Thi Thuy Van
Preparer



Huynh Viet Cuong
Chief Accountant



Phan Quoc Toan
Director
Legal Representative

This statement should be read in conjunction with the Notes to the Interim Financial Statements

BINH SON PETROLEUM PACKAGING AND TRADING JOINT STOCK COMPANY

Address: Phuoc Hoa Hamlet, Van Tuong Commune, Quang Ngai Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the third quarter of the fiscal year ending 31 December 2026

INTERIM INCOME STATEMENT

(Full form)

For the third quarter of the fiscal year ending 31 December 2026

Unit: VND

ITEMS	Code	Note	Quarter 3		Accumulated from the beginning of the year	
			Current year	Previous year	Current year	Previous year
1. Revenue from sales of goods and provisions of services	01	VI.1	796,385,042,230	359,392,934,617	2,081,540,687,576	1,046,585,904,818
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales of goods and provisions of services	10		796,385,042,230	359,392,934,617	2,081,540,687,576	1,046,585,904,818
4. Cost of sales	11	VI.2	780,380,959,515	343,733,804,631	2,029,302,394,966	1,006,238,383,986
5. Gross profit from sales of goods and provisions of services	20		16,004,082,715	15,659,129,986	52,238,292,610	40,347,520,832
6. Gain/loss on disposal, liquidation of investment properties	21		-	-	-	-
7. Financial income	22	VI.3	6,725,783,407	2,261,740,838	15,169,265,417	5,282,093,471
8. Financial expenses	23	VI.4	2,368,281,520	621,372,602	5,159,019,558	701,168,249
In which: Interest expenses	24		2,361,376,164	621,372,602	5,149,677,809	694,375,342
9. Selling expenses	25	VI.5	2,690,078,458	1,580,768,526	7,558,780,142	4,341,470,015
10. General and administrative expenses	26	VI.6	10,462,822,017	8,043,857,893	33,061,758,680	20,988,429,200
11. Net operating profit	30		7,208,684,127	7,674,871,803	21,627,999,647	19,598,546,839
12. Other income	31		250,000,000	14,580,000	250,000,180	14,580,000
13. Other expenses	32		32,360,000	14,000	37,400,000	14,000
14. Other profit	40		217,640,000	14,566,000	212,600,180	14,566,000
15. Total accounting profit before tax	50		7,426,324,127	7,689,437,803	21,840,599,827	19,613,112,839
16. Current income tax	51	V.13	1,564,152,624	1,420,368,150	4,538,718,166	2,865,012,901
17. Deferred income tax	52		-	-	-	-
18. Profit after tax	60		<u>5,862,171,503</u>	<u>6,269,069,653</u>	<u>17,301,881,661</u>	<u>16,748,099,938</u>


 Nguyen Thi Thuy Van
 Preparer


 Huynh Viet Cuong
 Chief Accountant



Approved: 19 October 2026


 Phan Quoc Toan
 Director
 Legal Representative

BINH SON PETROLEUM PACKAGING AND TRADING JOINT STOCK COMPANY

Address: Phuoc Hoa Hamlet, Van Tuong Commune, Quang Ngai Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2026

INTERIM CASH FLOW STATEMENT

(Full form)

(Indirect method)

For the first 9 months of the fiscal year ending 31 December 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
I. Cash flows from operating activities				
1. Profit before tax	01		21,840,599,827	19,613,112,839
2. Adjustments for:				
- Depreciation/Amortization of fixed assets and investment properties	02	V.8,9	7,960,525,311	4,994,920,640
- Provisions and allowances	03		-	-
- Exchange gain/loss due to revaluation of monetary items in foreign currencies	04	VI.3	-	(125,949,250)
- Gain/loss from investing and financing activities	05	VI.3	(15,161,213,829)	(5,137,827,943)
- Borrowing costs	06	VI.4	5,149,677,809	694,375,342
- Other adjustments	07		-	-
3. Operating profit before movements in working capital	08		19,789,589,118	20,038,631,628
- Increase/decrease of receivables	09		(164,674,048,542)	(92,610,089,080)
- Increase/decrease of inventories	10	V.6	(17,082,741,314)	3,027,142,359
- Increase/decrease of payables	11		305,522,129,908	93,134,881,668
- Increase/decrease of deferred expenses	12	V.7	(318,740,095)	(135,470,475)
- Increase/decrease of trading securities	13		-	-
- Interest expenses paid	14		(4,660,361,369)	(549,767,124)
- Corporate income tax paid	15	V.13	(3,054,394,985)	(471,174,607)
- Other cash inflows	16		-	-
- Other cash outflows	17		(7,338,306,039)	(5,087,987,000)
Net cash flows used in operating activities	20		128,183,126,682	17,346,167,369
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other non-current assets	21		(1,539,807,975)	(42,023,786,542)
2. Proceeds from disposals of fixed assets and other non-current assets	22		-	-
3. Cash outflow for lending, buying debt instruments of other entities	23		(419,414,398,000)	(34,100,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24		135,600,000,000	20,100,000,000
5. Equity investments in other entities	25		-	-
6. Cash recovered from equity investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27		11,325,027,385	4,873,255,966
Net cash flows generated from investing activities	30		(274,029,178,590)	(51,150,530,576)

This statement should be read in conjunction with the Notes to the Interim Financial Statements

BINH SON PETROLEUM PACKAGING AND TRADING JOINT STOCK COMPANY

Address: Phuoc Hoa Hamlet, Van Tuong Commune, Quang Ngai Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2026

Interim Cash Flow Statement (cont.)

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
III. Cash flows from financing activities				
1. Proceeds from issuing stocks and capital contributions from owners	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33		72,400,000,000	415,500,000,000
4. Repayment for borrowing principal	34		-	(328,500,000,000)
5. Payment for financial lease principal	35		-	-
6. Dividends and profit paid to the owners	36		(12,756,222,752)	(12,423,299,356)
Net cash flows used in financing activities	40		59,643,777,248	74,576,700,644
Net cash flows during the year	50		(86,202,274,660)	40,772,337,437
Beginning cash and cash equivalents	60	V.1	108,383,051,352	77,499,885,437
Effects of fluctuations in foreign exchange rates	61		-	125,949,250
Ending cash and cash equivalents	70	V.1	22,180,776,692	118,398,172,124



 Nguyen Thi Thuy Van
 Preparer



 Huynh Viet Cuong
 Chief Accountant

Approved, 19 October 2026



 Phan Quoc Toan
 Director
 Legal Representative



This statement should be read in conjunction with the Notes to the Interim Financial Statements

BINH SON PETROLEUM PACKAGING AND TRADING JOINT STOCK COMPANY

Address: Phuoc Hoa Village, Van Tuong Commune, Quang Ngai Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2026

Notes to the Interim Financial Statements (cont.)

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2026

I. GENERAL INFORMATION**1. Ownership form**

Binh Son Petroleum Packaging and Trading Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company.

2. Business field

The Company's business fields are industrial manufacturing and commercial trading.

3. Principal business activities

The Company's principal business activities are:

- Production and trading of packaging products (PE and PP bags, etc.);
- Trade: trading in PP plastic granules; wooden pallets; liquefied petroleum gas (LPG); sulphur pastilles and other supplies;
- Logistics and Support Services: property management and house leasing; vehicle rental and passenger transportation; laundry services; labor supply; landscaping and green space maintenance; industrial cleaning; and other related services.

4. Normal operating cycle

The Company's normal operating cycle is within 12 months.

5. Effect of the Company's operation during the period on the Financial Statements

The Company's revenue for the first 9 months of the current year increased significantly in comparison with that of the same period of the previous year, primarily since production volumes and selling prices for plastic pellets, liquefied petroleum gas (LPG) and sulphur pastilles increased compared with the same period of the previous year.

6. Headcount

As at the end of the accounting period, the Company's headcount is 292 (headcount of the beginning year was 352).

7. Statement of information comparability on the Financial Statements

The corresponding figures of the previous period are comparable with those of the current period. During the period, the Company applied the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99") in replacement of Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") for the first time. Accordingly, certain items in the Interim Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Beginning balance" and "Previous period" columns on the Interim Financial Statements have been restated in accordance with the new classifications and names specified in Circular 99 to ensure comparability. These changes do not affect the Company's total assets, total liabilities, owner's equity or profit after tax.

8. Other information

The Company's shares have been listed for trading on the UPCoM market (Unlisted Public Company Market) of the Hanoi Stock Exchange under the stock code "PBT" under Decision No. 835/QĐ-SGDHN dated 28 December 2018 issued by the Hanoi Stock Exchange. The first trading day was 18 January 2019.

BINH SON PETROLEUM PACKAGING AND TRADING JOINT STOCK COMPANY

Address: Phuoc Hoa Village, Van Tuong Commune, Quang Ngai Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2026

Notes to the Interim Financial Statements (cont.)

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY UNIT

1. Accounting period

The Company's accounting period is from 1 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is the Vietnamese Dong ("VND") because the Company's transactions are primarily made in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system

The Company applies Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99") and other circulars guiding on the implementation of Accounting Standards of Ministry of Finance in the preparation and presentation of Financial Sstatements.

Application of the new Enterprise Accounting System

The fiscal year ending 31 December 2026 is the first year in which the Company has applied the Enterprise Accounting System under Circular 99, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014.

The transition to the application of Circular 99 is implemented using the following methods:

- For changes in accounting policies where the Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where the Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Company applies the non-retroactive method.

The impact of these changes in accounting policies on comparative figures is presented in "Adjustments to Comparative Figures" sheet in the attached appendix.

2. Statement of the compliance with the Accounting Standards and System

The Board of Management has complied with the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular 99, and other Circulars guiding the implementation of accounting standards of Ministry of Finance in the preparation and presentation of the Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REQUIREMENTS

1. Accounting convention

The Financial Statements are prepared on the accrual basis (except for the information related to cash flows) using the historical cost principle and the going-concern assumption.

2. Foreign currency transactions

Transactions denominated in foreign currencies are translated at the spot exchange rate at the date of transaction. Balances of monetary items denominated in foreign currencies at the end of the accounting period (excluding receivables denominated in foreign currencies for which an allowance for doubtful debts has been made) are revalued at the average buying and selling rates for transfer transactions of the Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) where the Company regularly conducts transactions.

BINH SON PETROLEUM PACKAGING AND TRADING JOINT STOCK COMPANY

Address: Phuoc Hoa Village, Van Tuong Commune, Quang Ngai Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2026

Notes to the Interim Financial Statements (cont.)

Exchange differences arising from the transactions denominated in foreign currency during the period, are recognized in financial income (if a gain) or financial expenses (if a loss). Exchange differences arising from the revaluation of foreign currency-denominated monetary items at the reporting date are presented on the basis of net amount of total gains and total losses arising from the revaluation of such items and are recognized in financial income (if a gain) or financial expenses (if a loss).

3. Cash and cash equivalents

Cash comprises cash on hand, demand deposits and cash in transit. Cash equivalents are short-term investments with a maturity of three months or less from the date of investment (calculated from the date of purchase to the maturity date), which can be readily converted into a known amount of cash and are not subject to significant risks in conversion to cash at the reporting date. Restricted cash and cash equivalents are not presented under this item, but under the items "Other current assets" or "Other non-current assets", depending on the duration of the restriction.

4. Financial investments

Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Company has the intention and ability to hold it to maturity. The Company's held-to-maturity investments only include term deposits.

Held-to-maturity investments are initially recognized at cost including the acquisition cost and attributable transaction cost (such as transaction costs, fees for brokerage, among other). Accrued interest from the previous period up to the date of purchase is deducted from the cost of the investment at the time of initial recognition. After initial recognition, these investments are recognized at cost. Interest income arising after the date of purchase is recognised as financial income on an accrual basis.

Where there is conclusive evidence that part or all of an investment may be irrecoverable and the amount of the loss can be reliably determined, the loss is recognized as a financial expense for the period and deducted directly from the carrying amount of the investment. Should the evidence of the loss diminish or cease to exist in a subsequent period, the previously recognized loss is reversed and recognized in financial income for that period.

5. Receivables

Receivables are recognized at their carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables, intra-company receivables and other receivables is made according to the following principles:

- Trade receivables reflect receivables of a commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- Other receivables reflect receivables of a non-commercial nature that do not arise from purchase and sale transactions.

Receivables are tracked in detail by subject, term and original currency. Trade receivables and other receivables are classified as short-term and long-term items in the Statement of Financial Position on the basis of their remaining term as of the balance sheet date.

Allowance is made for each doubtful debt on the basis of the ages of debts after offsetting against liabilities (if any) or estimated loss as follows:

- For overdue debts:
 - 30% of the value for receivables overdue for between 6 months and less than 1 year.

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- 50% of the value for receivables overdue for 1 year to less than 2 years.
- 70% of the value for receivables overdue for 2 years to less than 3 years.
- 100% of the value for receivables overdue for 3 years or more.
- For doubtful debts: Allowance is made on the basis of the estimated loss.

Any increase or decrease in the allowance for doubtful debts at the end of the accounting period is recognised as general and administrative expense.

6. Inventories

Inventories are stated at the lower of cost and net realizable value.

Cost of inventories is determined as follows:

- For materials and merchandise: Costs comprise costs of purchases and other directly attributable costs incurred in bringing the inventories to their present location and conditions.
- Work-in-process costs: Costs comprise costs of main materials, labor and other directly relevant costs.
- For finished goods: Costs comprise costs of materials, direct labor and directly relevant general manufacturing expenses allocated on the basis of normal operations.

Inventory costs are determined in accordance with the weighted average method and recorded in line with the perpetual method.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Allowance for devaluation of inventories is recognized for each type of inventories when their costs exceed their net realizable values. Increases and decreases in the allowance at the end of the accounting period are recognized in the cost of sales.

7. Deferred expenses

Deferred expenses reflect actual expenses incurred (including prepaid and unpaid expenses) relevant to financial performance in several accounting periods. These deferred expenses are allocated into operation costs of the relevant accounting periods.

In the Statement of Financial Position, deferred expenses are classified as short-term (with the maximum allocation period of 12 months or within a normal operating cycle) and long-term (with the allocation period of more than 12 months or longer than a normal operating cycle). Long-term deferred expenses shall not be re-classified as short-term when preparing the Financial Statements.

The Company allocates deferred expenses into operation costs for each period, using an appropriate allocation method and criteria on the basis of the nature and extent of each type of expenses. The timing and method of allocating deferred expenses are as follows:

Tools and equipment

The tools and equipment put into use in connection with business operations in multiple accounting periods are recognized as deferred expenses and are allocated into operation costs on a straight-line basis over their estimated useful lives (not exceeding 3 years).

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Repair costs

Repair costs incurred are recognised as deferred expenses and allocated to operation costs on a straight-line basis from the period in which the repaired asset is put into use until the next repair is required (not exceeding 3 years).

Other deferred expenses

Other expenses incurred that relate to multiple accounting periods are recognised as deferred expenses and are allocated to operating costs in a manner appropriate to the characteristics and nature of each expense item.

8. Tangible fixed assets

Tangible fixed assets are presented at historical cost less accumulated depreciation. The historical cost of tangible fixed assets comprises all costs incurred by the Company to acquire the fixed asset up to the date on which it is ready for use.

Subsequent costs are added to historical cost of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Company. Subsequent costs that do not meet the above condition are recognized as operating costs during the period. Costs of routine repairs and maintenance of tangible fixed assets are recognized as operating costs in the period in which they are incurred. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, significant expenses incurred for repairing and maintaining these fixed assets are recognized as deferred expenses and amortized gradually into operation costs until the next routine repair or maintenance period.

When a tangible fixed asset is sold or disposed of, its historical cost and accumulated depreciation are written off, and any gain or loss arising from the disposal is recognised as income or an expense during the period.

Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives. The useful lives and appreciation method are reviewed at least at the end of every fiscal year and adjusted as necessary. The depreciation years of tangible fixed assets are as follows:

<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	05 – 20
Machinery and equipment	03 – 10
Vehicles	08 – 10
Management equipment and tools	03 – 05
Other fixed assets	06

9. Intangible fixed assets

Intangible fixed assets are presented at initial cost less accumulated amortisation.

The initial cost of intangible fixed assets comprises all costs incurred by the Company to acquire the asset up to the date on which it is ready for use. Subsequent costs attributable to intangible fixed assets are recognized as operating costs during the period in which they are incurred, unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

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When an intangible fixed asset is sold or disposed of, its historical cost and accumulated amortization are written off, and any gain or loss arising from the disposal is recognised as income or an expense during the period.

The useful life and amortization method are reviewed at least at the end of every fiscal year and adjusted as necessary.

The Company's intangible fixed assets only include:

Computer software

Costs relating to computer software that are not an integral part of the associated hardware are capitalised. The cost of computer software includes all directly attributable costs incurred by the Company up to the date the software is available to use. Computer software is amortized on a straight-line basis over a period of 3 to 5 years.

10. Construction in progress

Construction in progress reflects costs directly related to assets under construction, machinery and equipment under installation, including borrowing costs capitalized in accordance with Vietnamese Accounting Standard No. 16 — Borrowing Costs ("VAS 16"). These assets are recorded at historical cost and are not depreciated until they are available for use. Upon completion, all costs are transferred to the appropriate asset categories based on their intended use, including tangible fixed assets, intangible fixed assets, investment property or inventories, and depreciation/ amortization commences when the assets are available for use.

Costs of upgrades and renovations of fixed assets in progress are accounted for separately and, upon completion, are added to the historical cost of the corresponding fixed assets.

Expenses on repairing and maintaining fixed assets periodically during each period to ensure the assets operate normally are recognised as operating costs during the period. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, the related costs are accumulated separately. Upon completion, the expenses are recognized as deferred expenses and amortized to operating expenses over the period until the next scheduled repair or maintenance.

11. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future in respect of merchandise and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses and other payables based on the following principles:

- Trade payables reflect commercial payables arising from transactions involving the purchase of merchandise, services or assets, where the seller is an entity independent of the Company.
- Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers for which payment has not yet been made due to the absence of invoices or insufficient supporting documentation, as well as employee entitlements such as accrued annual leave and other operating expenses incurred but not yet settled (such as costs during seasonal production stoppages and interest expenses).
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of merchandise or provisions of services.

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Payables and accrued expenses are classified as current or non-current on the Statement of Financial Position based on their remaining maturity at the end of the accounting period.

12. Payables for dividends and profit distributions

Dividends are recognized as liabilities when the Company has no right to refuse its obligation to pay dividends to shareholders under the provisions of Law on Securities.

13. Deferred revenue

Deferred revenue comprises amounts prepaid by customers for one or more accounting periods in respect of asset leases.

Deferred revenue does not include advance payments received from customers for which the Company has not yet supplied products, merchandise or services; and revenue for which payment has not yet been received from asset leases or the provision of services over multiple periods.

14. Owner's equity

Owner's capital

The contributed capital is recorded according to the actual amounts invested by the shareholders.

Other owner's capital

Other equity arises from the following sources:

- Supplementation from business profits;
- Assets received as grants, subsidies, gifts or donations, which are recognised as an increase in owner's equity in accordance with financial regulations or decisions by the competent authority;

15. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Company as well as legal regulations and approved by the General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained profit that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

16. Recognition of revenue and income

Revenue from sales of merchandise and finished goods

Revenue from sales of merchandise, finished goods shall be recognized when when the Company fulfils its contractual obligations by transferring control rights of merchandise, finished goods to customers and all of the following conditions are satisfied:

- The Company transfers most of the risks and benefits incident to the ownership of merchandise or products to customers.
- The Company no longer retains the rights to manage the merchandise and products as an owner, nor does it retain control over them.
- The amount of revenue can be measured reliably.
- The Company received or shall probably receive the economic benefits associated with sale transactions.
- The costs incurred in respect of the sale transaction can be measured reliably.

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Revenue from provisions of services

Revenue from provisions of services shall be recognized when the Company fulfils its contractual obligations and all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyers retain no right to return the services provided.
- The Company received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are provided over several accounting periods, revenue is recognized by reference to the stage of completion based on the volume of work performed at the reporting date.

Revenue from asset leases

Revenue from operating leases is recognized on a straight-line basis over the lease term. Rentals received in advance for several periods are recognized as revenue on a straight-line basis over the lease term.

Interest

Interest is recognised on a time-proportion basis using the effective interest rate for each period.

17. Borrowing costs

Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing.

Borrowing costs are recognized as an expense during the period when they are incurred, unless they are qualified for capitalized borrowing costs.

Borrowing costs that are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales, are capitalized as part of that asset when it is probable that they will result in future economic benefits to the Company and the borrowing costs can be reliably measured.

The capitalization of borrowing costs commences when all three of the following conditions are concurrently met:

- Expenditure for the construction or production of the asset have been incurred;
- Borrowing costs have been incurred; and
- Activities necessary to prepare the asset for its intended use or sale are being undertaken.

Capitalization is suspended during periods when the construction or production process is abnormally interrupted. Capitalization stops when substantially all activities necessary to prepare the asset for its intended use or sale have been completed.

For a specific borrowing for purpose of construction or production of an asset in progress, the capitalized borrowing costs are the actual borrowing costs incurred, less any investment income on the temporary investment of those borrowings.

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For general borrowings that are also used for the construction or production of assets under construction, the borrowing costs to be capitalised are determined in proportion to the capitalisation rate applicable to the weighted average cumulative costs incurred in the construction or production of that asset. The capitalisation rate is calculated as the weighted average interest rate on outstanding borrowings during the period, excluding separate borrowings specifically intended for the creation of a specific asset.

18. Expenses

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not. Expenses are recognized even if they are not yet due for payment, provided that their incurrence is reasonably certain in order to ensure the principle of prudence and capital preservation.

When the Company recognizes revenue, it shall recognize the cost corresponding to generating that revenue. Such cost included those incurred in the period in which the revenue was generated together with cost incurred in the previous periods or accrued expenses related to the revenue generated in that period. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.

19. Corporate income tax

The Company's accounting policy for corporate income tax is applied in accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, the Decree No. 320/2025/NĐ-CP dated 15 D 2025 of the Government detailing certain articles of the Corporate Income Tax Law, guidance documents issued by the Ministry of Finance, and other relevant legal regulations. Corporate income tax includes current income tax and deferred income tax.

Current corporate income tax

Current income tax includes the tax amount computed based on the assessable income during the period and the current corporate income tax rate. The assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

On a quarterly basis, the Company determines and recognizes the provisional corporate income tax payable based on the tax return. At the end of the fiscal year, the Company determines the actual corporate income tax payable based on the final tax return and adjusts any differences with the provisional amounts recognized during the year.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes.

Deferred income tax liabilities are recognized for all the temporary taxable differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that, at the time of transaction, affect neither accounting profit nor taxable income.

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Deferred income tax assets are recognized for all deductible temporary differences to the extent that future taxable income will be available against which the deductible temporary difference can be utilized. Deferred income tax assets are also recognized for unused taxable losses and tax credits to the extent that it is probable that future taxable profit will be available against which they can be utilized. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owner's equity are not recognized into deferred income tax expense.

The carrying amount of deferred corporate income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be recovered.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the fiscal year when the assets are recovered or the liabilities are settled, based on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

When preparing the Statement of Financial Position, the Company offsets deferred tax assets and deferred tax liabilities if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax levied by the same taxation authority on either:
 - The same taxable subjects; or
 - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

20. Related parties

A party is considered a related party of the Company if that party has the ability to control the Company or exercise significant influence over the Company, or has power to participate in financial and operating policy decisions of the Company. A party is also considered a related party of the Company if both parties are subject to common control.

Related parties of the Company include:

- The Parent Company and other subsidiaries within the Group.
- Individuals with direct or indirect voting rights and thereby have significant influence over the Company, including members of the Board of Directors and their close family members.
- Key management personnel with the authority and responsibility to plan, manage and control the Company's operations, including the Board of Management, the Supervisory Board, other members of management and close family members of these individuals.
- Entities over which individuals referred to above are able to exercise sufficient influence through direct or indirect ownership of voting rights, including entities owned by key management personnel or major shareholders of the Company and entities that share key management personnel with the Company.

Close family members of an individual are those who may cause influence or be influenced by that individual in their dealings with the Company, including the individual's parents, spouse, children and siblings.

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A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

In considering if parties are related, attention is directed to the substance of the relationship and not merely its legal form.

21. Segment reporting

A business field is a distinguishable component of an enterprise engaged in the production or supply of individual products or services, or a group of related products or services, for which the field has economic risks and rewards distinct from those of other business fields.

A geographical segment is a distinguishable segment of an enterprise engaged in the production or supply of products or services within a specific economic environment, where that segment has economic risks and benefits that differ from those of business segments in other economic environments.

The nature of economic risks and benefits is the primary basis for determining whether the primary segment report is prepared in the business field or by geographical area. If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared in the business field and the secondary segment report by geographical area. Conversely, if risks and rates of return are primarily influenced by differences in geographical area, the primary segment report is prepared by geographical area and the secondary segment report by the business field. The Company's organisational structure, management and internal financial reporting system form the primary basis for determining whether a segment report is primary or secondary.

A segment must be reported if the majority of its revenue derives from external sales of goods and provisions of services and it meets at least one of the following thresholds:

- The segment's revenue accounts for 10% or more of the gross revenue of all segments.
- Segment financial performance accounts for 10% or more of the total financial performance of all profitable segments or the total financial performance of all loss-making segments (whichever is greater in absolute terms).
- The division's total assets account for 10% or more of the total assets of all divisions.

Information on the segment is prepared and presented in accordance with the accounting policies applied to the preparation and presentation of the Company's Financial Statements.

V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM STATEMENTS OF FINANCIAL POSITION**1. Cash and cash equivalents**

	Ending balance	Beginning balance
Cash on hand	29,976,329	28,267,963
Demand deposits	22,048,118,913	12,259,796,050
- Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank)	1,076,121,756	623,526,664
- Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	4,203,693,284	3,016,415,987
- Vietnam Public Joint Stock Commercial Bank (PVcomBank) - related party	24,384,138	4,115,726,589

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	Ending balance	Beginning balance
- <i>Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)</i>	14,479,507,885	3,134,974,817
- <i>Other banks and organisations</i>	2,264,411,850	1,369,151,993
Cash equivalents	102,681,450	96,094,987,339
- <i>Modern Bank of Vietnam Limited (MBV)</i>	102,681,450	102,681,450
- <i>Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)</i>	-	47,000,000,000
- <i>Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank)</i>	-	40,500,000,000
- <i>Other banks and organisations</i>	-	8,270,000,000
- <i>Accrued interest equivalent to cash</i>	-	222,305,889
Total	22,180,776,692	108,383,051,352

2. Short-term held-to-maturity investments

These are term deposits at banks, with an original term of more than six months and a remaining term of less than 12 months, interest rates at the end of the accounting period are applied from 4.7% per year to 8.8% per year (as at 31 December 2025: from 4.5% per year to 6.3% per year), details are as follows:

	Ending balance		Beginning balance	
	Cost	Recoverable amount	Cost	Recoverable amount
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)	184,000,000,000	184,000,000,000	61,000,000,000	61,000,000,000
Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank)	63,000,000,000	63,000,000,000	1,000,000,000	1,000,000,000
Saigon-Hanoi Commercial Joint Stock Bank (SHB)	68,166,010,000	68,166,010,000	13,166,010,000	13,166,010,000
Vietnam International Commercial Joint Stock Bank (VIB)	58,414,398,000	58,414,398,000	6,000,000,000	6,000,000,000
Vietnam Public Joint Stock Commercial Bank (PVcomBank) – related party	2,000,000,000	2,000,000,000	17,100,000,000	17,100,000,000
<i>Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)</i>	8,500,000,000	8,500,000,000	-	-
Other banks	-	-	2,000,000,000	2,000,000,000
Accrued term deposit interest	6,618,861,535	6,618,861,535	2,560,369,202	2,560,369,202
Total	390,699,269,535	390,699,269,535	102,826,379,202	102,826,379,202

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Notes to the Interim Financial Statements (cont.)**3. Short-term trade receivables**

	Ending balance		Beginning balance	
	Carrying value	Provision	Carrying value	Provision
<i>Receivables from related parties</i>	42,153,338,181	-	37,881,700,066	-
Petrovietnam Refining and Petrochemical Corporation	42,038,933,299	-	19,017,547,355	-
PTSC Quang Ngai Joint Stock Company	48,000,000	-	40,000,000	-
Petrovietnam Shipbuilding and Mechanical Co., Ltd	26,000,000	-	179,625	-
Branch of Vietnam Gas Corporation - Joint Stock Company - Gas Product Trading Company	-	-	18,817,392,444	-
Petroleum Maintenance Services Joint Stock Company	12,000,000	-	6,580,642	-
Vietnam Central Biofuels Joint Stock Company	28,404,882	-	-	-
<i>Receivables from other customers</i>	256,681,600,349	-	95,915,699,953	-
Danang Plastic and Chemical Joint Stock Company	88,143,510,719	-	-	-
Venus Gas Co., Ltd.	55,155,756,467	-	-	-
A Dong ADG Corporation	35,622,993,289	-	16,000,936,417	-
Bason Transportation Trading Joint Stock Company	21,762,026,541	-	-	-
Plastic Chemicals Group Joint Stock Company	-	-	30,423,615,853	-
Kanetora Joint Stock Company	-	-	22,122,802,152	-
Other customers	55,997,313,333	-	27,368,345,531	-
Total	298,834,938,530	-	133,797,400,019	-

4. Short-term advances to suppliers

	Ending balance	Beginning balance
Dong Tam Trading and Services One Member Co., Ltd.	288,492,522	-
HUNG LONG CONSTRUCTION AND TRADING CO., LTD	397,651,971	-
Nguyen Trang Investment Co., Ltd.	-	164,396,925
Nha Be Trading Joint Stock Company	-	150,000,000
BSB Travel and Trading Joint Stock Company	-	50,000,000
Other suppliers	3,344,014	30,000,000
Total	689,488,507	394,396,925

5. Other short-term receivables

	Ending balance		Beginning balance	
	Carrying value	Provision	Carrying value	Provision
<i>Other short-term receivables from related parties</i>	9,111,096	-	-	-
Petrovietnam Refining and Petrochemical Corporation	9,111,096	-	-	-
<i>Other short-term receivables</i>	195,196,477	-	174,808,829	-

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	Ending balance		Beginning balance	
	Carrying value	Provision	Carrying value	Provision
<i>from organizations and individuals</i>				
Advance payments	5,166,580	-	-	-
Deposits and mortgages	20,000,000	-	84,000,000	-
Other short-term receivables	170,029,897	-	90,808,829	-
Total	204,307,573	-	174,808,829	-

6. Inventories

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
Materials and supplies	4,215,103,164	-	5,926,249,205	-
Tools	2,681,494,038	-	2,734,506,648	-
Work-in-process	6,286,494,297	-	775,819,876	-
Finished goods	10,230,540,712	-	8,956,161,056	-
Merchandise	12,061,845,888	-	-	-
Total	35,475,478,099	-	18,392,736,785	-

There were no changes in the allowance for devaluation of inventories during the period.

7. Short-term/long-term deferred expenses**7a. Short-term deferred expenses**

	Ending balance	Beginning balance
Tools and supplies	794,170,331	663,527,100
Repair costs	308,263,157	511,511,292
Insurance premiums	626,397,824	451,520,966
Other short-term deferred expenses	1,568,415,894	382,092,503
Total	3,297,247,206	2,008,651,861

7b. Long-term deferred expenses

	Ending balance	Beginning balance
Tools and supplies	1,535,450,150	2,037,708,493
Asset repair costs	1,986,150,276	2,675,622,939
Other expenses	757,716,282	535,840,526
Total	4,279,316,708	5,249,171,958

8. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles and transmission equipment	Management equipment and tools	Other fixed assets	Total
Historical cost						
Beginning balance	86,156,586,750	74,300,969,784	70,491,499,027	1,010,951,856	71,856,000	232,031,863,417
Acquisition during the period	-	60,000,000	520,259,259	170,862,963	-	751,122,222

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	Buildings and structures	Machinery and equipment	Vehicles and transmission equipment	Management equipment and tools	Other fixed assets	Total
Completed construction investments	894,517,737	-	-	-	-	894,517,737
Other reductions	-	-	-	(162,397,800)	-	(162,397,800)
Ending balance	87,051,104,487	74,360,969,784	71,011,758,286	1,019,417,019	71,856,000	233,515,105,576
<i>Of which:</i>						
Fully depreciated but still in use	18,478,859,289	68,717,461,675	18,886,843,635	214,410,910	-	106,297,575,509
Pending liquidation	-	-	-	-	-	-
Depreciation						
Beginning balance	58,882,612,446	71,692,657,334	25,787,199,468	399,230,289	8,050,534	156,769,750,071
Depreciation during the period	2,584,408,512	354,150,765	4,737,488,334	174,745,437	8,982,000	7,859,775,048
Ending balance	61,467,020,958	72,046,808,099	30,524,687,802	573,975,726	17,032,534	164,629,525,119
Carrying value						
Beginning balance	27,273,974,304	2,608,312,450	44,704,299,559	611,721,567	63,805,466	75,262,113,346
Ending balance	25,584,083,529	2,314,161,685	40,487,070,484	445,441,293	54,823,466	68,885,580,457
<i>Of which:</i>						
Temporarily not in use	-	-	-	-	-	-
Pending liquidation	-	-	-	-	-	-

9. Intangible fixed assets

Intangible fixed assets comprise computer software programmes, details are as follows:

	Initial cost	Accumulated amortization	Carrying value
Beginning balance	388,106,000	160,300,440	227,805,560
Completed construction investments	319,740,000	-	-
Amortization during the year	-	100,750,263	-
Ending balance	707,846,000	261,050,703	446,795,297
<i>Of which:</i>			
Fully amortized but still in use	93,106,000	-	-

10. Short-term trade payables

	Ending balance	Beginning balance
Payables to related parties	424,881,934,679	135,492,389,163
Petrovietnam Refining and Petrochemical Corporation	423,856,328,253	135,077,954,974
PV OIL Mien Trung Joint Stock Company	523,272,900	371,197,800
Southern Gas Trading Joint Stock Company	-	-
PVI South Central Vietnam Insurance Company	345,580,134	41,238,984
Payables to other suppliers	156,753,392	1,997,405
Other suppliers	14,188,195,897	17,108,864,882

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Notes to the Interim Financial Statements (cont.)

	<u>Ending balance</u>	<u>Beginning balance</u>
Total	<u>439,070,130,576</u>	<u>152,601,254,045</u>

The Company has no other overdue trade payables.

11. Short-term advances from customers

	<u>Ending balance</u>	<u>Beginning balance</u>
Binh Thuan Plastics Group Joint Stock Company	264,520,406	-
Quan Chau Co., Ltd.	378,780,384	-
Total	<u>643,300,790</u>	<u>-</u>

12. Payables for dividends and profit distributions

	<u>Ending balance</u>	<u>Beginning balance</u>
Other dividends payable	6,760,068	6,760,068
Total	<u>6,760,068</u>	<u>6,760,068</u>

13. Short-term taxes and amounts payable to the State budget

	<u>Beginning balance</u>		<u>Increases during the period</u>			<u>Ending balance</u>	
	<u>Payables</u>	<u>Receivables</u>	<u>Amount payable</u>	<u>Taxes refunded</u>	<u>Amount actually paid</u>	<u>Payables</u>	<u>Receivables</u>
VAT on local sales	-	42,885,230	11,828,759,986	-	(11,827,070,521)	-	41,195,765
Corporate income tax	-	30,503,922	4,538,718,166	-	(3,054,394,985)	1,453,819,259	-
Personal income tax	275,066,578	-	1,390,492,112	266,884,310	(1,236,392,661)	162,281,719	-
Property tax	-	-	-	-	-	-	-
Land rental	-	272,134,095	1,169,475,184	-	(950,335,859)	-	52,994,770
Fees, legal fees, and other duties	-	-	11,120,000	-	(11,120,000)	-	-
Total	<u>275,066,578</u>	<u>345,523,247</u>	<u>18,938,565,448</u>	<u>266,884,310</u>	<u>(17,079,314,026)</u>	<u>1,616,100,978</u>	<u>94,190,535</u>

All taxes and other amounts payable to the State Budget are paid in the short term.

Value Added Tax (VAT)

The Company has to pay VAT in accordance with the deduction method at the rate of 10%.

From 1 January 2026 to 30 September 2026, the VAT rate on goods subject to 10% VAT is reduced to 8% under the Government's Decree No. 174/2025/NĐ-CP dated 30 June 2025.

Corporate income tax

The Company has to pay corporate income tax on assessable income at a rate of 20%.

The estimated corporate income tax payable is as follows:

	<u>Accumulated from the beginning of the year</u>	<u>Current year</u>	<u>Previous year</u>
Total accounting profit before tax		21,840,599,827	19,613,112,839

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	Accumulated from the beginning of the year	
	Current year	Previous year
Increases/(decreases) of accounting profit to determine taxable income:		
- Increases	852,991,002	621,914,999
- Decreases	-	-
Assessable income	22,693,590,829	20,235,027,838
Corporate income tax rate	20%	20%
<i>Corporate income tax payable at common tax rate</i>	<i>4,538,718,166</i>	<i>4,047,005,568</i>
<i>Corporate income tax exempted, reduced</i>	<i>-</i>	<i>(1,181,992,668)</i>
Total corporate income tax to be paid	4,538,718,166	2,865,012,901

Determination of corporate income tax liability of the Company is based on prevailing regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Therefore, the tax amounts presented in the Interim Financial Statements can be changed upon the inspection of tax authorities.

14. Short-term accrued expenses

	Ending balance	Beginning balance
Employee welfare costs	4,770,190,000	-
Personnel costs for service provision activities	1,804,560,889	-
Land rental costs	1,347,011,353	-
Interest expenses payable	467,022,742	-
Other short-term payables	1,318,997,418	-
Total	9,707,782,402	-

15. Short-term deferred revenue

	Ending balance	Beginning balance
<i>Unearned revenues from related parties</i>	<i>753,802,272</i>	<i>-</i>
Petrovietnam Refining and Petrochemical Corporation	731,075,000	-
Petrovietnam Shipbuilding and Mechanical Co., Ltd. - Advance payments for asset leasing	22,727,272	-
<i>Unearned revenues from other organizations and individuals</i>	<i>3,263,457,935</i>	<i>507,514,980</i>
Advance payments for asset leasing from other customers	835,358,960	507,514,980
Loan interest expense	2,428,098,975	-
Total	4,017,260,207	507,514,980

16. Other short-term payables

	Ending balance	Beginning balance
<i>Payables to related parties</i>	<i>44,000,000</i>	<i>44,000,000</i>
Quang Ngai Petro Transportation Joint Stock Company - receipts of deposits and mortgages	33,000,000	33,000,000
Petrovietnam Shipbuilding and Mechanical Co., Ltd - receipts of deposits and mortgages	11,000,000	11,000,000

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	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to other organisations and individuals</i>	<i>7,668,507,538</i>	<i>4,227,137,230</i>
Receipt of short-term deposits and mortgages	7,083,377,887	3,532,815,140
Trade Union's Expenditure, Statutory insurance contributions	169,038,403	279,921,729
Interest expenses payable	1,955,983	51,835,616
Other short-term payables	414,135,265	362,564,745
Total	7,712,507,538	4,271,137,230

The Company has no other overdue payables.

17. Short-term borrowings

	<u>Beginning balance</u>	<u>Ending balance</u>
Bank for Investment and Development of Vietnam Joint Stock Commercial Bank (BIDV)	136,300,000,000	83,600,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	19,700,000,000	-
Total	156,000,000,000	83,600,000,000

Increases, decreases of the short-term borrowings are as follows:

	<u>Vietinbank - Quang Ngai Branch</u>	<u>Vietcombank</u>	<u>BIDV</u>	<u>Total</u>
Beginning balance	-	-	83,600,000,000	83,600,000,000
Increases	59,900,000,000	31,800,000,000	1,583,100,000,000	1,674,800,000,000
Amount repaid	(59,900,000,000)	-(12,100,000,000)	(1,530,400,000,000)	(1,602,400,000,000)
Ending balance	-	19,700,000,000	136,300,000,000	156,000,000,000

The Company has no overdue borrowings outstanding.

18. Owner's equity**18a. Statement of changes in owner's equity**

	<u>Owner's capital</u>	<u>Investment and Development Fund</u>	<u>Other equity funds</u>	<u>Retained profit/ Accumulated loss</u>	<u>Total</u>
Beginning balance of the previous year	175,222,845,365	930,860,044	128,162,657	16,161,066,967	192,442,935,033
Profit in the previous period	-	-	-	16,748,099,938	16,748,099,938
Additional appropriation for the bonus and welfare fund from the 2024 profit	-	-	-	(3,455,935,611)	(3,455,935,611)
Appropriation for the bonus fund of the Executive Board from the 2024 profit	-	-	-	(281,832,000)	(281,832,000)
2024 dividend distribution	-	-	-	(12,423,299,356)	(12,423,299,356)
Ending balance of the previous period	175,222,845,365	930,860,044	128,162,657	16,748,099,938	193,029,968,004

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	Owner's capital	Investment and Development Fund	Other equity funds	Retained profit/ Accumulated loss	Total
Beginning balance of the current year	175,222,845,365	930,860,044	128,162,657	15,077,740,488	191,359,608,554
Profit in the current period	-	-	-	17,301,881,661	17,301,881,661
Appropriation for the bonus and welfare fund from the 2025 profit	-	-	-	(1,829,755,697)	(1,829,755,697)
2025 cash dividend payout	-	-	-	(12,756,222,752)	(12,756,222,752)
Appropriation for the bonus fund of the Executive Board from the 2025 profit	-	-	-	(491,762,039)	(491,762,039)
Provisional appropriation for the bonus and welfare fund from the 2026 profit	-	-	-	(3,120,460,000)	(3,120,460,000)
Ending balance of the current period	175,222,845,365	930,860,044	128,162,657	14,181,421,661	190,463,289,727

18b. Details of owner's capital

Details of capital contributions by major shareholders are as follows:

	Ending balance	Beginning balance
Vietnam National Petroleum Refining and Petrochemical Corporation	145,892,845,365	145,892,845,365
Mr. Nguyen Anh Trien	12,750,000,000	12,750,000,000
Cam Thanh Hotel	5,500,000,000	5,500,000,000
Other shareholders	11,080,000,000	11,080,000,000
Total	175,222,845,365	175,222,845,365

18c. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	17,522,284	17,522,284
Number of shares issued	17,522,284	17,522,284
Number of shares repurchased	-	-
Number of outstanding shares	17,522,284	17,522,284

All are ordinary shares. Par value per outstanding share: VND 10,000.

18d. Profit distribution

During the period, the Company distributed profits in accordance with Resolution No. 02/NQ-BSPPT of the 2026 Annual General Meeting of Shareholders dated 21 April 2026 as follows:

	Amount distributed	Amount appropriated in the previous year	Amount set appropriated in current period
• Appropriation for bonus and welfare fund	6,707,185,697	4,877,430,000	1,829,755,697
• Appropriation for bonus fund of the Executive Board	491,762,039	-	491,762,039
• 2025 dividend distribution ⁽ⁱ⁾	12,756,222,752	-	12,756,222,752

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- (i) As of the reporting date, the Company has fully paid out the dividends from the 2025 profit after tax to shareholders in accordance with the current provisions of law.

In addition, the Company has provisionally made an appropriation of VND 3,120,460,000 from the 2026 profit for the bonus and welfare fund in accordance with the 2026 profit distribution plan approved by the 2026 Annual General Meeting of Shareholders held on 21 April 2026.

18e. Foreign currencies

At the end of the accounting period, the Company's cash and cash equivalents comprise USD 96,891.04 (beginning balance was USD 57,071.73).

18f. Treated doubtful debts

The Company has written off uncollectible debts in accordance with Decision No. 25/QĐ-HĐQT-PVBLD dated 13 October 2021 of the Board of Directors, details are as follows:

	<u>Ending balance</u>	<u>Beginning balance</u>
Mien Trung Petroleum Services and Trading Joint Stock Company	335,029,846	335,029,846
Dung Quat Refinery Project Management Board (DQR)	169,784,400	169,784,400
Total	504,814,246	504,814,246

VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT**1. Revenue from sales of goods and provisions of services****1a. Gross revenue**

	<u>Accumulated from the beginning of the year</u>	
	<u>Current year</u>	<u>Previous year</u>
Revenue from sales of plastic granules	1,354,361,616,120	693,851,575,644
Revenue from sales of LPG	475,574,186,792	177,634,033,405
Revenue from finished goods at the Packaging Plant	72,829,843,736	69,592,678,200
Revenue from sales of sulphur pastilles	43,903,131,247	-
Revenue from sales of pallet	31,312,000,000	29,587,000,000
Revenue from transport services	30,803,896,529	24,904,474,216
Revenue from provision of house management and lease services	20,082,599,726	19,407,460,558
Revenue from other services	52,673,413,426	31,608,682,795
Total	2,081,540,687,576	1,046,585,904,818

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Notes to the Interim Financial Statements (cont.)**1b. Revenue from sales of goods and provisions of services to related parties**

Transactions relating to the sale of goods and provision of services to related parties are presented in Notes VII.1b.

2. Cost of sales

	Accumulated from the beginning of the year	
	Current year	Previous year
Cost of plastic granules	1,341,669,645,866	687,564,171,568
Cost of LPG	471,629,182,626	176,033,932,299
Cost of finished goods at the Packaging Plant	53,678,175,610	50,263,972,651
Cost of sulphur pastilles	43,596,079,297	-
Cost of pallets	29,352,145,471	27,833,384,852
Cost of transport services	25,039,543,573	20,193,737,984
Cost of house management and lease services	16,960,611,380	15,766,478,149
Cost of other services	47,377,011,143	28,582,706,483
Total	2,029,302,394,966	1,006,238,383,986

3. Financial income

	Accumulated from the beginning of the year	
	Current year	Previous year
Gains from term deposits	15,161,213,829	5,137,827,943
Exchange gain arising	8,051,588	18,316,278
Exchange gain due to the revaluation of monetary items in foreign currencies	-	125,949,250
Total	15,169,265,417	5,282,093,471

4. Financial expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Interest expenses	5,149,677,809	568,426,092
Exchange loss arising	9,341,749	6,792,907
Exchange loss due to the revaluation of monetary items in foreign currencies	-	125,949,250
Total	5,159,019,558	701,168,249

5. Selling expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	4,875,216,621	2,048,753,278
Materials, packages	10,103,467	3,577,772
Expenses for external services	1,142,166,688	978,600,488
Other expenses	1,531,293,366	1,310,538,477
Total	7,558,780,142	4,341,470,015

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Notes to the Interim Financial Statements (cont.)**6. General and administrative expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	18,800,506,278	13,943,670,671
Administrative supplies	591,738,317	543,702,658
Office supplies	105,876,884	208,769,279
Depreciation of fixed assets	873,383,466	826,174,147
Expenses for external services	5,209,463,534	3,387,110,797
Other expenses	7,480,790,201	2,079,001,648
Total	33,061,758,680	20,988,429,200

7. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	Previous year
Cost of merchandise sold	1,880,838,436,873	889,401,600,585
Cost of materials and supplies	49,626,522,336	45,192,801,063
Labour costs	36,544,218,497	30,652,600,649
Depreciation of fixed assets	6,944,629,540	4,204,312,592
Expenses for external services	53,953,980,543	35,508,803,102
Other expenses	1,394,607,177	1,278,265,995
Total	2,029,302,394,966	1,006,238,383,986

VII. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM CASH FLOW STATEMENT**Non-cash transactions affecting the future cash flow statement**

During the period, the Company acquired certain fixed assets by assuming debts valued at VND 578,669,045.

VIII. OTHER INFORMATION**1. Transactions and balances with related parties**

The Company's related parties include key management personnel, their related individuals and other related parties.

1a. Transactions and balances with the key management personnel and their related individuals

Key management personnel comprise members of the Board of Directors, the Supervisory Board and members of the Executive Board (Board of Management, Chief Accountant). Their related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Company has no sales of goods or service provisions and no other transactions with the key management personnel and their related individuals.

Receivables from and payables to the key management personnel and their related individuals

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Notes to the Interim Financial Statements (cont.)

The Company has no outstanding balances with the key management personnel and their related individuals.

Remuneration of the key management personnel

	Accumulated from the beginning of the year	
	Current year	Previous year
Board of Directors and Board of Management	3,566,263,940	2,158,735,082
Mr. Bui Ta Vu - Chairman of the Board of Directors (from 11 February 2026)	569,481,174	-
Mr. Mai Tuan Dat - Chairman of the Board of Directors (until 11 February 2026)	10,800,000	84,517,776
Mr. Phan Ba Cong - Member of the Board of Directors (from 21 April 2026)	77,324,273	30,050,761
Mr. Tran Xuan Thu - Member of the Board of Directors (until 21 April 2026)	21,818,182	70,431,472
Mr. Le Xuan Son - Member of the Board of Directors	455,826,087	382,013,240
Ms. Ha Thi Hoa - Member of the Board of Directors	455,826,087	382,013,240
Mr. Phan Quoc Toan - Member of the Board of Directors cum Director	689,652,174	445,682,113
Mr. Huynh Trinh Van - Deputy Director (until 16 July 2026)	368,422,435	382,013,240
Mr. Doan The Bao - Deputy Director (from 19 January 2026)	477,261,714	-
Mr. Huynh Viet Cuong - Chief Accountant (formerly Deputy Director)	439,851,814	382,013,240
Supervisory Board	642,238,000	723,264,927
Mr. Trinh Ba Viet - Chief of the Board (from 21 April 2026)	44,727,364	-
Mr. Nguyen Tan Phat - Member of the Supervisory Board (formerly Chief Accountant)	230,160,727	318,344,367
Ms. Do Thi Phuong Thuy – Member of the Supervisory Board (formerly Chief of the Board)	367,349,909	229,207,944
Ms. Pham Thanh Thao - Member of the Supervisory Board (until 21 April 2026)	-	175,712,616
Total	4,208,501,940	2,882,000,009

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Notes to the Interim Financial Statements (cont.)**1b. Transactions and balances with other related parties**

Other related parties of the Company include:

Other related parties	Relationship
Vietnam National Industry - Energy Group	Group Ultimate Parent
Petrovietnam Refining and Petrochemical Corporation	Parent company
Petrovietnam Security Service Corporation	Affiliate
PTSC Quang Ngai Joint Stock Company	Affiliate
PV Oil Mien Trung Joint Stock Company	Affiliate
Indochina Petroleum Transportation Joint Stock Company	Affiliate
PVI Southern Central Insurance Company	Affiliate
Vietnam Public Joint Stock Commercial Bank (PVcomBank)	Affiliate
PetroVietnam Maintenance and Repair Joint Stock Company	Affiliate
Branch of Vietnam Gas Corporation - Joint Stock Company - Gas Product Trading Company	Affiliate
Quang Ngai Petro Transportation Joint Stock Company	Affiliate
Southern Gas Trading Joint Stock Company	Affiliate
Petrovietnam Shipbuilding and Mechanical Co., Ltd	Affiliate

Transactions with other related parties

The Company has entered into transactions relating to the sale of goods and provision of services, as well as other transactions with other related parties as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Sales of merchandise and provision of services</i>	164,971,537,249	285,140,253,456
Petrovietnam Refining and Petrochemical Corporation	164,042,225,176	146,607,138,238
Branch of Vietnam Gas Corporation - Joint Stock Company - Gas Product Trading Company	-	138,165,660,675
PTSC Quang Ngai Joint Stock Company	185,454,546	163,636,362
Quang Ngai Petro Transportation Joint Stock Company	108,000,000	102,000,000
PetroVietnam Maintenance and Repair Joint Stock Company	98,181,819	81,818,181
Petrovietnam Shipbuilding and Mechanical Co., Ltd	387,901,788	20,000,000
VIETNAM CENTRAL BIOFUELS JOINT STOCK COMPANY	149,773,920	-
<i>Purchase of merchandise and services</i>	1,885,211,366,903	864,302,942,717
Petrovietnam Refining and Petrochemical Corporation	1,876,574,196,707	856,446,848,432
PV Oil Mien Trung Joint Stock Company	3,868,021,342	2,731,414,999
Petrovietnam Security Service Corporation	-	1,468,452,272
Indochina Petroleum Transportation Joint Stock Company	-	1,253,170,908
Southern Gas Trading Joint Stock Company	3,939,292,490	1,548,127,691
PVI Southern Central Insurance Company	600,765,868	644,800,775

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	Accumulated from the beginning of the year	
	Current year	Previous year
Vietnam National Industry - Energy Group	229,090,496	204,250,928
Vietnam Public Joint Stock Commercial Bank (PVcomBank)	-	5,876,712
<i>Interest on deposits</i>	<i>1,019,024,522</i>	<i>547,757,864</i>
Vietnam Public Joint Stock Commercial Bank (PVcomBank)	1,019,024,522	547,757,864
<i>Dividend distribution</i>	<i>10,620,998,752</i>	<i>10,343,802,356</i>
Petrovietnam Refining and Petrochemical Corporation	10,620,998,752	10,343,802,356

The sales of merchandise and services to other related parties are made at mutually agreed prices. The purchases of merchandise and services from other related parties are made at agreed prices.

Deposits and receivables from and payables for other related parties

Deposits and receivables from and payables for other related parties are presented in Notes V.1, V.3, V.5, V.15 and V.16.

Receivables from related parties are unsecured and will be settled in cash. No allowance for doubtful debts has been made for receivables from other related parties.

2. Segment information

During the period, the Company conducted business solely in the packaging manufacturing sector and other sectors (plastic granule trading, property letting, property management services, transport, etc.) and within the territory of Vietnam. Consequently, the Company has no business fields based on geographical areas outside the territory of Vietnam.

Segment reports are prepared for corporate governance purposes. The Company does not separately track segment assets or liabilities. The Company tracks revenue, expenses and results for each segment as follows:

The first nine months of the fiscal year ending 31 December 2026:

Item	Packaging production (VND)	Other trading and services (VND)	Total (VND)
1. Net revenue from sales of goods and provisions of services	72,829,843,736	2,008,710,843,840	2,081,540,687,576
2. Cost of sales and services provided	53,678,175,610	1,975,624,219,356	2,029,302,394,966
3. Selling expenses	2,856,354,393	4,702,425,749	7,558,780,142
4. General and administrative expenses	2,290,997,017	30,770,761,663	33,061,758,680
5. Financial income	-	15,169,265,417	15,169,265,417
6. Financial expenses	-	5,159,019,558	5,159,019,558
7. Other income	-	250,000,180	250,000,180
8. Other expenses	5,000,000	32,400,000	37,400,000
9. Total accounting profit before tax	13,999,316,717	7,841,283,110	21,840,599,827

BINH SON PETROLEUM PACKAGING AND TRADING JOINT STOCK COMPANY

Address: Phuoc Hoa Village, Van Tuong Commune, Quang Ngai Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 9 months of the fiscal year ending 31 December 2026

Notes to the Interim Financial Statements (cont.)**The first nine months of the fiscal year ending 31 December 2025:**

Target	Packaging production (VND)	Other trading and services (VND)	Total (VND)
1. Net revenue from sales of goods and provisions of services	69,592,678,200	980,993,226,618	1,046,585,904,818
2. Cost of sales and services provided	50,263,972,651	955,974,411,335	1,006,238,383,986
3. Selling expenses	1,797,962,525	2,543,507,490	4,341,470,015
4. General and administrative expenses	1,723,135,331	19,265,293,869	20,988,429,200
5. Financial income	-	5,282,093,471	5,282,093,471
6. Financial expenses	-	701,168,249	701,168,249
7. Other income	-	14,580,000	14,580,000
8. Other expenses	-	14,000	14,000
9. Total accounting profit before tax	11,807,607,693	7,805,505,146	19,613,112,839

Approved, 19 October 2026



Nguyen Thi Thuy Van
Preparer



Huynh Viet Cuong
Chief Accountant




Phan Quoc Toan
Director
Legal Representative