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NỘI  
Ký ngày: 20/10/2026 16:53:22

VIETNAM NATIONAL PETROLEUM GROUP  
PETROLIMEX HANOI TRADING AND TRANSPORT JOINT STOCK COMPANY

## **QUARTERLY FINANCIAL STATEMENTS THIRD QUARTER OF 2026**

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### **COMPANY-WIDE**

Hanoi, September 2026

**STATEMENT OF FINANCIAL POSITION**  
*As of September 30, 2026 (Company-wide)*

| <b>Assets</b>                                                | <b>Code</b> | <b>Period-end</b>      | <b>Beginning of year</b> |
|--------------------------------------------------------------|-------------|------------------------|--------------------------|
| <b>A. Current Assets</b>                                     | <b>100</b>  | <b>121.898.749.675</b> | <b>120.812.925.171</b>   |
| <b>I. Cash and cash equivalents</b>                          | <b>110</b>  | <b>42.092.890.382</b>  | <b>55.763.198.664</b>    |
| 1. Cash                                                      | 111         | 11.236.944.372         | 35.637.116.523           |
| 2. Cash equivalents                                          | 112         | 30.855.946.010         | 20.126.082.141           |
| <b>II. Short-term financial investments</b>                  | <b>120</b>  | <b>1.100.184</b>       | <b>5.575.207.299</b>     |
| 1. Trading securities                                        | 121         | 1.100.184              | 1.100.184                |
| 2. Allowance for decline in trading securities value         | 122         |                        |                          |
| 3. Short-term held-to-maturity investments                   | 123         |                        | 5.574.107.115            |
| 4. Provision for short-term held-to-maturity investments     | 124         |                        |                          |
| 5. Other short-term investments                              | 125         |                        |                          |
| 6. Provision for losses on other short-term investments      | 126         |                        |                          |
| <b>III. Short-term receivables</b>                           | <b>130</b>  | <b>67.261.005.709</b>  | <b>49.970.272.823</b>    |
| 1. Short-term trade receivables                              | 131         | 62.331.968.231         | 43.427.011.512           |
| 2. Short-term advances to suppliers                          | 132         | 2.417.251.580          | 1.701.368.715            |
| 3. Short-term intercompany receivables                       | 133         |                        |                          |
| 4. Receivables under construction contract progress billings | 134         |                        |                          |
| 5. Other short-term receivables                              | 135         | 2.511.785.898          | 4.841.892.596            |
| 6. Provision for doubtful short-term receivables             | 136         |                        |                          |
| 7. Assets awaiting resolution                                | 137         |                        |                          |
| <b>IV. Inventories</b>                                       | <b>140</b>  | <b>10.126.824.435</b>  | <b>6.341.069.183</b>     |
| 1. Inventories                                               | 141         | 10.126.824.435         | 6.341.069.183            |
| 2. Provision for inventory write-downs                       | 142         |                        |                          |
| <b>V. Short-term biological assets</b>                       | <b>150</b>  |                        |                          |
| 1. Animals raised for one-time harvest (short-term)          | 151         |                        |                          |
| 2. Seasonal crops and one-time-harvest plants                | 152         |                        |                          |
| 3. Provision for losses on short-term biological assets      | 153         |                        |                          |

|                                               |     |                      |                      |
|-----------------------------------------------|-----|----------------------|----------------------|
| <b>VI. Other current assets</b>               | 160 | <b>2.416.928.965</b> | <b>3.163.177.202</b> |
| 1. Short-term prepaid expenses                | 161 | 1.004.362.398        | 1.488.086.020        |
| 2. Deductible value-added tax                 | 162 | 1.230.801.121        |                      |
| 3. Taxes and other receivables from the State | 163 | 181.765.446          | 1.675.091.182        |
| 4. Government bond repurchase transactions    | 164 |                      |                      |
| 5. Other current assets                       | 165 |                      |                      |

| <b>Assets</b>                                   | <b>Code</b> | <b>Period-end</b>      | <b>Beginning of year</b> |
|-------------------------------------------------|-------------|------------------------|--------------------------|
| <b>B. Non-Current Assets</b>                    | 200         | <b>187.765.672.335</b> | <b>153.025.560.567</b>   |
| <b>I. Long-term receivables</b>                 | 210         |                        |                          |
| 1. Long-term trade receivables                  | 211         |                        |                          |
| 2. Long-term advances to suppliers              | 212         |                        |                          |
| 3. Working capital at dependent units           | 213         |                        |                          |
| 4. Long-term intercompany receivables           | 214         |                        |                          |
| 5. Other long-term receivables                  | 215         |                        |                          |
| 6. Provision for doubtful long-term receivables | 216         |                        |                          |
| <b>II. Fixed assets</b>                         | 220         | <b>163.653.155.046</b> | <b>125.987.851.134</b>   |
| 1. Tangible fixed assets                        | 221         | 157.222.387.075        | 119.391.112.660          |
| - Historical cost                               | 222         | 609.115.578.228        | 557.989.895.768          |
| - Accumulated depreciation                      | 223         | -451.893.191.153       | -438.598.783.108         |
| 2. Finance-leased fixed assets                  | 224         |                        |                          |
| - Historical cost                               | 225         |                        |                          |
| - Accumulated depreciation                      | 226         |                        |                          |
| 3. Intangible fixed assets                      | 227         | 6.430.767.971          | 6.596.738.474            |
| - Historical cost                               | 228         | 7.926.357.000          | 7.926.357.000            |
| - Accumulated amortisation                      | 229         | -1.495.589.029         | -1.329.618.526           |
| <b>III. Long-term biological assets</b>         | 230         |                        |                          |
| <b>IV. Investment property</b>                  | 240         |                        |                          |
| - Historical cost                               | 241         |                        |                          |
| - Accumulated depreciation                      | 242         |                        |                          |
| <b>V. Long-term assets under construction</b>   | 250         | <b>7.879.956.282</b>   | <b>7.626.927.950</b>     |
| 1. Long-term work in progress                   | 251         |                        |                          |
| 2. Construction in progress                     | 252         | 7.879.956.282          | 7.626.927.950            |
| <b>VI. Long-term financial investments</b>      | 260         |                        |                          |

|                                                               |     |                        |                        |
|---------------------------------------------------------------|-----|------------------------|------------------------|
| 1. Investment in subsidiaries                                 | 261 |                        |                        |
| 2. Investment in associates and joint ventures                | 262 |                        |                        |
| 3. Equity investments in other entities                       | 263 |                        |                        |
| 4. Provision for long-term investment losses                  | 264 |                        |                        |
| 5. Long-term held-to-maturity investments                     | 265 |                        |                        |
| 6. Provision for long-term held-to-maturity investments       | 266 |                        |                        |
| <b>VII. Other non-current assets</b>                          | 270 | <b>16.232.561.007</b>  | <b>19.410.781.483</b>  |
| 1. Long-term prepaid expenses                                 | 271 | 16.232.561.007         | 19.410.781.483         |
| 2. Deferred income tax assets                                 | 272 |                        |                        |
| 3. Long-term replacement equipment, materials and spare parts | 273 |                        |                        |
| 4. Other non-current assets                                   | 274 |                        |                        |
| <b>TOTAL ASSETS (280=100+200)</b>                             | 280 | <b>309.664.422.010</b> | <b>273.838.485.738</b> |

| Assets                                                 | Code | Period-end             | Beginning of year      |
|--------------------------------------------------------|------|------------------------|------------------------|
| <b>C. Liabilities</b>                                  | 300  | <b>139.937.967.723</b> | <b>111.216.601.430</b> |
| <b>I. Current liabilities</b>                          | 310  | <b>125.110.137.223</b> | <b>95.846.770.930</b>  |
| 1. Short-term trade payables                           | 311  | 37.120.266.548         | 18.779.131.534         |
| 2. Short-term advances from customers                  | 312  | 1.945.817.608          | 2.174.987.220          |
| 3. Dividends and profits payable                       | 313  | 11.360.189.054         | 1.784.023.386          |
| 4. Taxes and other payables to the State (short-term)  | 314  | 4.215.690.812          | 3.762.445.686          |
| 5. Payables to employees                               | 315  | 42.171.696.704         | 59.352.374.806         |
| 6. Short-term accrued expenses                         | 316  | 9.502.379.834          | 1.297.150.995          |
| 7. Short-term intercompany payables                    | 317  |                        |                        |
| 8. Progress billings on construction contracts payable | 318  |                        |                        |
| 9. Short-term deferred revenue                         | 319  | 347.222.221            |                        |
| 10. Other short-term payables                          | 320  | 5.310.176.196          | 3.247.740.106          |
| 11. Short-term borrowings and finance leases           | 321  |                        |                        |
| 12. Short-term provisions                              | 322  |                        |                        |
| 13. Bonus and welfare fund                             | 323  | 13.136.698.246         | 5.448.917.197          |
| 14. Price stabilisation fund                           | 324  |                        |                        |

|                                                          |      |                        |                        |
|----------------------------------------------------------|------|------------------------|------------------------|
| 15. Government bond repurchase transactions              | 325  |                        |                        |
| <b>II. Non-current liabilities</b>                       | 330  | <b>14.827.830.500</b>  | <b>15.369.830.500</b>  |
| 1. Long-term trade payables                              | 331  |                        |                        |
| 2. Long-term advances from customers                     | 332  |                        |                        |
| 3. Taxes and State payables (long-term)                  | 333  |                        |                        |
| 4. Long-term accrued expenses                            | 334  |                        |                        |
| 5. Intercompany payables for business capital            | 335  |                        |                        |
| 6. Long-term intercompany payables                       | 336  |                        |                        |
| 7. Long-term deferred revenue                            | 337  |                        |                        |
| 8. Other long-term payables                              | 338  | 14.827.830.500         | 15.369.830.500         |
| 9. Long-term borrowings and finance leases               | 339  |                        |                        |
| 10. Convertible bonds                                    | 340  |                        |                        |
| 11. Preference shares                                    | 341  |                        |                        |
| 12. Deferred income tax liabilities                      | 342  |                        |                        |
| 13. Long-term provisions                                 | 343  |                        |                        |
| 14. Science and technology development fund              | 344  |                        |                        |
| <b>D. Owners' Equity</b>                                 | 400  | <b>169.726.454.287</b> | <b>162.621.884.308</b> |
| 1. Contributed capital                                   | 411  | 73.269.280.000         | 73.269.280.000         |
| - Voting ordinary shares                                 | 411a | 73.269.280.000         | 73.269.280.000         |
| - Preference shares                                      | 411b |                        |                        |
| 2. Share premium                                         | 412  |                        |                        |
| 3. Convertible bond options                              | 413  |                        |                        |
| 4. Other owners' capital                                 | 414  | 7.112.926.857          | 7.112.926.857          |
| 5. Treasury shares                                       | 415  | -804.000               | -804.000               |
| 6. Asset revaluation difference                          | 416  |                        |                        |
| 7. Foreign exchange differences                          | 417  |                        |                        |
| 8. Development investment fund                           | 418  | 48.943.076.785         | 43.045.453.811         |
| 9. Other funds belonging to owners' equity               | 419  |                        |                        |
| 10. Retained earnings after tax                          | 420  | 40.401.974.645         | 39.195.027.640         |
| - Accumulated undistributed profit from previous periods | 420a |                        | 2.607.488.564          |

|                                                           |      |                        |                        |
|-----------------------------------------------------------|------|------------------------|------------------------|
| - Undistributed profit for current period                 | 420b | 40.401.974.645         | 36.587.539.076         |
| <b>TOTAL LIABILITIES AND OWNERS' EQUITY (440=300+400)</b> | 440  | <b>309.664.422.010</b> | <b>273.838.485.738</b> |

Approved September 30, 2026

Prepared by

Chief Accountant

Approved by Director

Phan Thi Thu Huyen

Hoang Thi Thuy Linh

Pham Quoc Hung.

**INCOME STATEMENT**

For July 01<sup>st</sup> – September 30<sup>th</sup>, 2026 (Company-wide)

| Description                                             | Code | Explanation | Third Quarter   |                 | Cumulative From The Beginning Of The Year |                 |
|---------------------------------------------------------|------|-------------|-----------------|-----------------|-------------------------------------------|-----------------|
|                                                         |      |             | Current year    | Previous year   | Current year                              | Previous year   |
| 1. Revenue from sale of goods and provision of services | 1    |             | 516.066.703.471 | 326.509.451.695 | 1.445.910.806.016                         | 922.438.048.974 |
| 2. Revenue deductions                                   | 2    |             | 132.978.589     |                 | 237.744.916                               |                 |
| 3. Net revenue (10=01–02)                               | 10   |             | 515.933.724.882 | 326.509.451.695 | 1.445.673.061.100                         | 922.438.048.974 |
| 4. Cost of goods sold                                   | 11   |             | 467.865.909.138 | 292.640.189.897 | 1.301.317.379.328                         | 818.001.759.153 |
| 5. Gross profit (20=10–11)                              | 20   |             | 48.067.815.744  | 33.869.261.798  | 144.355.681.772                           | 104.436.289.821 |
| 6. Financial income                                     | 22   |             | 462.906.312     | 72.098.965      | 898.877.771                               | 146.139.679     |
| 7. Financial expenses                                   | 23   |             | 235.965.430     | 209.504.747     | 505.743.311                               | 641.796.052     |
| - Of which: interest expense                            | 24   |             |                 |                 | 0                                         | 0               |
| 8. Selling expenses                                     | 25   |             | 10.263.949.038  | 8.362.295.363   | 30.371.442.501                            | 23.205.965.175  |
| 9. General and administrative expenses                  | 26   |             | 22.702.089.058  | 16.152.019.551  | 63.932.884.033                            | 51.654.172.017  |
| 10. Net operating profit (30=20+(21–22)–(25+26))        | 30   |             | 15.328.718.530  | 9.217.541.102   | 50.444.489.698                            | 29.080.496.256  |
| 11. Other income                                        | 31   |             | 10.968.441      | 12.197.232      | 401.631.458                               | 268.378.818     |

| 12. Other expenses                                  | 32   |             | <b>1.099.025</b>      | <b>3.289.908</b>     | <b>110.089.510</b>                        | <b>138.461.244</b>    |
|-----------------------------------------------------|------|-------------|-----------------------|----------------------|-------------------------------------------|-----------------------|
| 13. Other profit (40=31–32)                         | 40   |             | <b>9.869.416</b>      | <b>8.907.324</b>     | <b>291.541.948</b>                        | <b>129.917.574</b>    |
| Description                                         | Code | Explanation | Third Quarter         |                      | Cumulative From The Beginning Of The Year |                       |
|                                                     |      |             | Current year          | Previous year        | Current year                              | Previous year         |
| 14. Profit before corporate income tax (50=30+40)   | 50   |             | <b>15.338.587.946</b> | <b>9.226.448.426</b> | <b>50.736.031.646</b>                     | <b>29.210.413.830</b> |
| 15. Current corporate income tax expense            | 51   |             | <b>3.112.933.368</b>  | <b>1.891.273.961</b> | <b>10.334.057.001</b>                     | <b>6.018.115.623</b>  |
| 16. Deferred corporate income tax expense           | 52   |             |                       |                      | <b>0</b>                                  | <b>0</b>              |
| 17. Profit after corporate income tax (60=50–51–52) | 60   |             | <b>12.225.654.578</b> | <b>7.335.174.465</b> | <b>40.401.974.645</b>                     | <b>23.192.298.207</b> |
| 18. Basic earnings per share (*)                    | 70   |             | <b>1.669</b>          | <b>1.001</b>         | <b>3.165</b>                              |                       |
| 19. Diluted earnings per share (*)                  | 71   |             | <b>0</b>              |                      |                                           |                       |

(\*) Applicable only to joint-stock companies.

Prepared by

Phan Thi Thu Huyen

Chief Accountant

Hoang Thi Thuy Linh

Approved by Director

Pham Quoc Hung.



**CASH FLOW STATEMENT**

**(Indirect method)(\*)**

Period July 01<sup>st</sup> – September 30<sup>th</sup>, 2026

| Cash flow Description                                                          | Code     | Current year          | Previous year         |
|--------------------------------------------------------------------------------|----------|-----------------------|-----------------------|
| <b>I. Cash flows from Operating activities</b>                                 |          |                       |                       |
| <b>1. Profit before tax</b>                                                    | <b>1</b> | <b>50.736.031.646</b> | <b>29.210.413.830</b> |
| <b>2. Adjustments for:</b>                                                     |          |                       |                       |
| - Depreciation of fixed assets and investment property                         | 2        | 14.423.727.634        | 19.129.742.517        |
| - Provisions                                                                   | 3        |                       | 62.405.744            |
| - Foreign exchange gain/loss on revaluation of foreign-currency monetary items | 4        |                       |                       |
| - Gains/losses from investing and financing activities                         | 5        | -1.211.609.309        | -386.679.679          |
| - Borrowing costs                                                              | 6        |                       |                       |
| - Other adjustments                                                            | 7        |                       |                       |
| <b>3. Operating profit before changes in working capital</b>                   | <b>8</b> | <b>63.948.149.971</b> | <b>48.015.682.412</b> |
| - Increase/decrease in receivables                                             | 9        | -16.968.199.351       | -12.859.053.974       |
| - Increase/decrease in inventories                                             | 10       | -3.785.755.252        | -1.381.985.631        |
| - Increase/decrease in payables (excluding interest and corporate tax)         | 11       | 9.792.734.689         | 5.397.837.436         |
| - Increase/decrease in prepaid expenses                                        | 12       | 3.661.944.098         | 1.847.303.941         |
| - Increase/decrease in trading securities                                      | 13       |                       |                       |
| - Interest paid                                                                | 14       |                       |                       |
| - Corporate income tax paid                                                    | 15       | -8.729.381.034        | -6.619.384.507        |

|                                                                      |           |                        |                        |
|----------------------------------------------------------------------|-----------|------------------------|------------------------|
| - Other cash received from operating activities                      | 16        | 11.934.000             | 3.000.000              |
| - Other cash paid for operating activities                           | 17        | -7.178.405.117         | -4.396.985.200         |
| <b>Net Cash from Operating activities</b>                            | <b>20</b> | <b>40.753.022.004</b>  | <b>30.006.414.477</b>  |
| <b>II. Cash flow from Investing activities</b>                       |           |                        |                        |
| 1. Purchase/construction of fixed and other long-term assets         | 21        | -52.342.059.878        | -2.180.976.334         |
| 2. Proceeds from disposal of fixed and other long-term assets        | 22        | 354.481.480            | 240.740.000            |
| 3. Loans granted and purchases of debt instruments of other entities | 23        |                        |                        |
| 4. Recovery of loans and sale of debt instruments of other entities  | 24        | 5.574.107.115          | 4.995.000.000          |
| 5. Equity investments in other entities                              | 25        |                        |                        |
| 6. Proceeds from recovery of equity investments in other entities    | 26        |                        |                        |
| 7. Interest, dividends and shared profit received                    | 27        | 857.127.829            | 146.139.679            |
| <b>Net Cash from Investing activities</b>                            | <b>30</b> | <b>-45.556.343.454</b> | <b>3.200.903.345</b>   |
| <b>III. Cash flow from Financing activities</b>                      |           |                        |                        |
| 1. Proceeds from issuance of shares/owners' capital contributions    | 31        |                        |                        |
| 2. Repayment of capital to owners/share repurchases                  | 32        |                        |                        |
| 3. Proceeds from borrowings                                          | 33        |                        |                        |
| 4. Repayment of loan principal                                       | 34        |                        |                        |
| 5. Repayment of finance-lease principal                              | 35        |                        |                        |
| 6. Dividends and profits paid to owners                              | 36        | -8.866.986.832         | -20.115.827.612        |
| <b>Net Cash from Financing activities</b>                            | <b>40</b> | <b>-8.866.986.832</b>  | <b>-20.115.827.612</b> |

|                                                                     |           |                        |                       |
|---------------------------------------------------------------------|-----------|------------------------|-----------------------|
| <b>Net Cash flow during Period<br/>(50=20+30+40)</b>                | <b>50</b> | <b>-13.670.308.282</b> | <b>13.091.490.210</b> |
| <b>Cash and cash equivalents at<br/>beginning of period</b>         | <b>60</b> | <b>55.763.198.664</b>  | <b>28.449.127.158</b> |
| Effect of exchange rate changes on<br>cash                          | 61        |                        |                       |
| <b>Cash and cash equivalents at End<br/>of period (70=50+60+61)</b> | <b>70</b> | <b>42.092.890.382</b>  | <b>41.540.617.368</b> |

Approved September 30, 2026

Prepared by

Chief Accountant

Approved by Director

Phan Thi Thu Huyen

Hoang Thi Thuy Linh

Pham Quoc Hung.

**NOTES TO THE FINANCIAL STATEMENTS**  
**Third Quarter of 2026**

**I. Characteristics of the enterprise**

1. Form of ownership: Joint stock company.
2. Areas of business: Transportation; Petroleum agency services; Automobile repair; Import and export of motor vehicles, spare parts and supplies; Trading in gas and laundry detergent.
3. Principal business line: Trading and service activities.
4. Normal operating cycle.
5. Characteristics of business activities during the financial year that materially affect the financial statements.
6. Corporate structure:
  - List of subsidiaries;
  - List of joint ventures and associates;
  - List of dependent units without separate legal entity status that maintain dependent accounts:
    - + Petrolimex Hanoi Trading and Transport Joint Stock Company – Bac Ninh Branch;
    - + Petrolimex Hanoi Trading and Transport Joint Stock Company – Lao Cai Branch.
7. Number of employees at the financial year-end, or average number of employees during the year: 502
8. Statement on comparability of financial statement information: Where comparative figures are not comparable, the entity must clearly disclose and explain the reason for differences between the reporting period and the comparative period in the notes.
9. Other disclosures required by applicable legislation, including enterprise law and securities law.

**II. Accounting period and currency used in accounting**

1. Annual accounting period (commencing 01/01/2026 and ending 31/12/2026).
2. Accounting currency: Vietnamese dong (VND).

**III. Applicable accounting standards and regime**

1. Accounting regime: Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Minister of Finance.
2. Statement of compliance with Vietnamese Accounting Standards and the Vietnamese accounting regime.

#### **IV. Accounting policies, accounting estimates and applicable legal regulations**

1. Principles for translating financial statements prepared in foreign currencies into Vietnamese dong (where the bookkeeping currency differs from VND); effects, if any, of such translation.
2. Exchange rates applied in accounting:
  - Exchange rates selected for recording foreign-exchange differences arising in the period and for revaluing foreign-currency monetary items;
  - Cross rates applied when a bank does not publish a trading exchange rate for a foreign currency;
  - Gold purchase price announced by the State Bank, or a reference purchase price published by a legally authorised gold trader, used for revaluing monetary gold at the accounting period-end.
3. Principles for determining the effective interest rate used to discount cash flows.
4. Recognition principles for cash and cash equivalents.
5. Accounting principles for financial investments:
  - (a) Trading securities;
  - (b) Held-to-maturity investments;
  - (c) Investments in subsidiaries, joint ventures and associates;
  - (d) Investments in other entities;
  - (e) Accounting methods for other transactions relating to financial investments.
6. Accounting principles for receivables: The enterprise is required to disclose relevant accounting policies and significant estimation bases used in determining allowances for doubtful debts.
7. Accounting principles for inventories:
  - Inventory recognition; valuation; accounting method; provision for inventory devaluation; allocation criteria for materials; and accounting policies for inventories under high-risk contracts.
8. Accounting and depreciation/amortisation principles for tangible fixed assets (including perennial crop plants harvested periodically and working animals), intangible fixed assets, finance-leased fixed assets and investment property.
9. Accounting principles for biological assets.
10. Accounting principles for business cooperation contracts.
11. Accounting principles for prepaid expenses.
12. Accounting principles for trade payables.
13. Accounting principles for dividends and profits payable.
14. Recognition principles for accrued expenses.
15. Recognition principles for deferred revenue.
16. Accounting principles for provisions for liabilities.
17. Accounting principles for deferred corporate income tax.
18. Recognition principles for borrowings and finance-lease liabilities.
19. Recognition and capitalisation of borrowing costs.
20. Recognition principles for convertible bonds.

21. Recognition principles for owners' equity:

- Contributed capital, share premium, convertible bond options and other owners' capital;

- Asset revaluation differences; foreign exchange differences; and retained earnings.

22. Principles and methods for recognising revenue and other income:

- Revenue from sale of goods;

- Revenue from provision of services;

- Revenue from construction contracts;

- Revenue from sale of property such as tourist apartments, offices combined with lodging facilities or similar products;

- Revenue from disposal of investment property;

- Financial income; and other income.

23. Accounting principles for revenue deductions.

24. Accounting principles for cost of goods sold.

25. Accounting principles for financial expenses.

26. Accounting principles for selling expenses and general and administrative expenses.

27. Accounting principles for sales and disposals of fixed assets and investment property.

28. Principles and methods for recognising current corporate income tax expense (including any additional corporate income tax under global minimum tax rules) and deferred corporate income tax expense.

29. Other accounting policies and methods.

Document dated September 30, 2026

Prepared by

Chief Accountant

Approved by Director

Phan Thi Thu Huyen

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Pham Quoc Hung.

VIETNAM NATIONAL PETROLEUM  
GROUP  
**PETROLIMEX HANOI**  
**TRADING AND TRANSPORT JSC**

**V. ADDITIONAL INFORMATION ON ITEMS IN THE STATEMENT OF  
FINANCIAL POSITION**

| <b>Description</b>                                                           | <b>Period-end</b> | <b>Beginning of year</b> |
|------------------------------------------------------------------------------|-------------------|--------------------------|
| <b>01. Cash and cash equivalents</b>                                         | 42,092,890,382    | 35,637,116,523           |
| - Cash on hand                                                               | 551,039,757       | 1,075,413,225            |
| Vietnamese dong                                                              | 551,039,757       | 1,075,413,225            |
| Foreign currency                                                             |                   |                          |
| - Demand bank deposits                                                       | 9,694,120,889     | 33,853,437,521           |
| Vietnamese dong                                                              | 9,694,120,889     | 33,853,437,521           |
| Military Commercial Joint Stock Bank (MB)                                    | 1,325,214,600     | 7,581,967,526            |
| HCMC Development Commercial Joint Stock Bank (HDBank)                        | 359,884,540       | 4,728,867,265            |
| Vietnam Bank for Agriculture and Rural Development (Agribank)                | 280,478,115       | 1,402,773,745            |
| Vietnam Prosperity and Development Commercial Joint Stock Bank               | 2,085,820,426     | 16,969,925,494           |
| Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank)      | 4,200,381,320     | 2,488,221,597            |
| Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) | 1,201,770,831     | 601,220,902              |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)       | 240,571,057       | 80,460,992               |
| Foreign currency                                                             |                   |                          |
| - Cash in transit                                                            | 991,783,726       | 708,265,777              |
| Vietnamese dong                                                              | 991,783,726       | 708,265,777              |
| Foreign currency                                                             |                   |                          |
| - Cash equivalents                                                           | 30,855,946,010    | 20,126,082,141           |

|                                                            |                |                |
|------------------------------------------------------------|----------------|----------------|
| Term deposits at VietinBank,<br>Chuong Duong Branch        | 30,855,946,010 | 15,126,082,141 |
| Term deposits at Vietcombank,<br>Chuong Duong Branch       |                | 5,000,000,000  |
| <b>02. Financial investments</b>                           | 1,100,184      | 5,575,207,299  |
| - Trading securities                                       | 1,100,184      | 1,100,184      |
| - Held-to-maturity investments                             |                | 5,574,107,115  |
| - Capital contributions to other<br>entities               |                |                |
| <b>03. Trade receivables</b>                               | 62,331,968,231 | 43,427,011,512 |
| - Short-term trade receivables                             | 62,331,968,231 | 43,427,011,512 |
| Customers accounting for 10%<br>or more                    | 26,574,714,097 | 13,506,921,074 |
| Petrolimex Aviation Fuel Joint<br>Stock Company            | 20,588,957,403 | 7,190,288,333  |
| Petrolimex Tuyen Quang One-<br>Member LLC                  | 5,985,756,694  | 6,316,632,741  |
| All other customers                                        | 35,757,254,134 | 29,920,090,438 |
| - Long-term trade receivables                              | 0              | 0              |
| <b>04. Other receivables</b>                               | 2,511,785,898  | 4,841,892,596  |
| - Interest receivable on bank<br>deposits                  | 37,443,704     | 59,656,163     |
| - Driver fuel settlement and<br>excess bridge-toll amounts | 788,006,500    | 257,289,173    |
| - Receivables for transportation<br>losses                 | 214,029,585    | 594,705,419    |
| - Deposits for transport contract<br>performance           |                | 3,187,688,587  |
| - Employee receivables<br>(advances)                       | 156,375,923    |                |
| - Personal income tax receivables                          | 317,903,726    |                |
| - Other short-term receivables                             | 998,026,460    | 742,553,254    |
| <b>05. Inventories</b>                                     | 10,126,824,435 | 6,341,069,183  |
| - Goods in transit                                         | 0              |                |
| Petroleum                                                  |                |                |
| Other                                                      |                |                |
| - Raw materials and supplies                               | 1,319,886,945  | 1,148,819,246  |

|                                                                     |                 |                 |
|---------------------------------------------------------------------|-----------------|-----------------|
| - Tools and instruments                                             | 294,010,743     | 197,662,595     |
| Gas cylinder shells                                                 |                 |                 |
| Other tools and instruments                                         | 294,010,743     | 197,662,595     |
| - Work in progress                                                  |                 |                 |
| - Finished goods                                                    |                 |                 |
| - Merchandise                                                       | 8,512,926,747   | 4,994,587,342   |
| Petroleum products                                                  | 6,860,055,634   | 4,064,048,520   |
| Petrochemical and lubricant products                                | 1,438,242,745   | 717,256,375     |
| Solvents and chemicals                                              | 157,995,301     | 183,439,111     |
| Other merchandise                                                   | 56,633,067      | 29,843,336      |
| - Goods consigned for sale                                          |                 |                 |
| Petroleum products                                                  |                 |                 |
| Other                                                               |                 |                 |
| - Goods stored in bonded warehouses                                 |                 |                 |
| - Real estate merchandise                                           |                 |                 |
| Inventory details: see original Appendix 09                         |                 |                 |
| <b>05. Taxes and other receivables from the State (Appendix 06)</b> | 181,765,446     | 1,675,091,182   |
| <b>06. Long-term assets under construction</b>                      | 7,879,956,282   | 7,626,927,950   |
| - Long-term production and business work in progress                |                 |                 |
| - Construction in progress                                          | 7,879,956,282   | 7,626,927,950   |
| <b>07. Movement in tangible fixed assets (Appendix 01)</b>          | 157,222,387,075 | 119,391,112,660 |
| <b>08. Prepaid expenses</b>                                         | 17,236,923,405  | 20,898,867,503  |
| - Short-term prepaid expenses                                       | 1,004,362,398   | 1,488,086,020   |
| Office repair costs                                                 |                 |                 |
| Prepayments for tools and instruments                               | 19,338,679      | 23,504,699      |
| Prepaid insurance premiums                                          | 436,180,615     | 415,781,542     |
| Other short-term prepaid expenses                                   | 548,843,104     | 1,048,799,779   |
| - Long-term prepaid expenses                                        | 16,232,561,007  | 19,410,781,483  |

|                                                                 |                |                |
|-----------------------------------------------------------------|----------------|----------------|
| Tools and instruments                                           | 997,568,511    | 960,016,219    |
| Land and infrastructure leases                                  | 4,919,370,725  | 5,168,366,057  |
| Fuel retail outlet repairs                                      |                |                |
| Tyres and inner tubes                                           | 10,232,948,771 | 13,244,337,207 |
| Other long-term prepaid expenses                                | 82,673,000     | 38,062,000     |
| <b>09. Other assets</b>                                         |                |                |
| - Short-term                                                    |                |                |
| - Long-term                                                     |                |                |
| <b>10. Borrowings and finance lease liabilities</b>             | 0              | 0              |
| - Short-term                                                    |                |                |
| - Long-term                                                     |                |                |
| <b>11. Trade payables</b>                                       | 37,120,266,548 | 18,779,131,534 |
| - Short-term trade payables                                     | 37,120,266,548 | 18,779,131,534 |
| - Suppliers accounting for 10% or more                          | 0              | 6,892,710,544  |
| Petrolimex Hanoi One-Member LLC                                 |                | 4,170,339,083  |
| Petrolimex Kinh Bac Branch (Petrolimex Bac Ninh One-Member LLC) |                | 2,408,062,972  |
| - Other suppliers                                               | 37,120,266,548 | 11,886,420,990 |
| <b>12. Taxes and other payables to the State (Appendix 06)</b>  | 4,215,690,812  | 3,762,445,686  |
| - Payable                                                       | 4,215,690,812  | 3,762,445,686  |
| - Receivable                                                    |                |                |
| <b>13. Accrued expenses</b>                                     | 9,502,379,834  | 1,297,150,995  |
| - Short-term accrued expenses                                   | 9,502,379,834  | 1,297,150,995  |
| - Long-term accrued expenses                                    | 0              |                |
| <b>14.1. Dividends and profits payable</b>                      | 11,360,189,054 | 1,784,023,386  |
| - Dividends payable                                             | 11,360,189,054 | 1,784,023,386  |
| <b>14.2. Short-term deferred revenue</b>                        | 347,222,221    |                |
| - Deferred revenue                                              | 347,222,221    |                |

|                                                                                   |                 |                 |
|-----------------------------------------------------------------------------------|-----------------|-----------------|
| <b>14.2. Other payables<br/>(numbering as in original)</b>                        | 20,138,006,696  | 18,617,570,606  |
| - Surplus assets pending resolution                                               | 10,179,668      | 10,179,668      |
| - Trade union dues                                                                | 1,615,268,931   | 1,750,301,050   |
| - Social insurance                                                                |                 |                 |
| - Health insurance                                                                |                 |                 |
| - Short-term deposits received                                                    | 470,000,000     | 470,000,000     |
| - Drivers' deposits                                                               | 14,827,830,500  | 15,369,830,500  |
| - Other payables and remittances                                                  | 3,214,727,597   | 1,017,259,388   |
| <b>15. Deferred income tax assets and liabilities</b>                             |                 |                 |
| a. Deferred income tax assets                                                     |                 |                 |
| - Deferred tax assets relating to deductible temporary differences                |                 |                 |
| - Deferred tax assets relating to unused tax losses                               |                 |                 |
| - Deferred tax assets relating to unused tax incentives                           |                 |                 |
| - Deferred tax assets recognised from previous years                              |                 |                 |
| b. Deferred income tax liabilities                                                |                 |                 |
| - Liabilities arising from taxable temporary differences                          |                 |                 |
| - Deferred tax liabilities previously recognised                                  |                 |                 |
| <b>22. Owners' equity</b>                                                         | 169,726,454,287 | 162,621,884,308 |
| a. Reconciliation of movement in owners' equity (Appendix 05)                     |                 |                 |
| b. Details of owners' capital (Appendix 05)                                       |                 |                 |
| c. Transactions with owners and allocation of dividends and profits (Appendix 05) |                 |                 |
| - Dividends and profits distributed                                               |                 |                 |
| d. Dividends                                                                      |                 |                 |

|                                                                 |  |  |
|-----------------------------------------------------------------|--|--|
| - Dividends declared after the financial year-end               |  |  |
| Declared on ordinary shares                                     |  |  |
| Declared on preference shares                                   |  |  |
| - Cumulative undeclared dividends on preference shares          |  |  |
| d. Shares (designation as in original)                          |  |  |
| - Number of registered shares authorised for issue              |  |  |
| - Number of shares sold to the public                           |  |  |
| Ordinary shares sold to the public                              |  |  |
| Preference shares sold to the public                            |  |  |
| - Number of shares repurchased                                  |  |  |
| Repurchased ordinary shares                                     |  |  |
| Repurchased preference shares                                   |  |  |
| - Number of shares outstanding                                  |  |  |
| Ordinary shares                                                 |  |  |
| Preference shares                                               |  |  |
| - Par value of outstanding shares                               |  |  |
| e. Enterprise funds (Appendix 05)                               |  |  |
| - Owners' equity recognised from comprehensive income under VAS |  |  |
| <b>23. Funding sources (Appendix 05)</b>                        |  |  |
| <b>24. Assets rented from other parties</b>                     |  |  |
| - Value of leased assets                                        |  |  |
| Leased fixed assets                                             |  |  |
| Other leased assets                                             |  |  |
| - Lease term of up to one year                                  |  |  |
| - Lease term exceeding one year but not exceeding five years    |  |  |



VIETNAM NATIONAL PETROLEUM  
GROUP  
**PETROLIMEX HANOI**  
**TRADING AND TRANSPORT JSC**

**VI. ADDITIONAL INFORMATION ON ITEMS IN THE INCOME STATEMENT**  
**Third quarter of 2026**

| Description                                                              | Current year    | Previous year   |
|--------------------------------------------------------------------------|-----------------|-----------------|
| <b>1. Total revenue from sale of goods and provision of services</b>     | 516.066.703.471 | 326.509.451.695 |
| <b>- Revenue from sale of goods</b>                                      | 358.234.350.634 | 208.982.478.832 |
| Domestic direct sales                                                    | 358.234.350.634 | 208.982.478.832 |
| Exports, re-exports and transshipments                                   |                 |                 |
| State subsidies and price supports                                       |                 |                 |
| Internal sales revenue                                                   |                 |                 |
| Sales within the Petrolimex Group                                        |                 |                 |
| Intra-company sales                                                      |                 |                 |
| <b>- Revenue from provision of services</b>                              | 157.832.352.837 | 117.526.972.863 |
| Of which: export revenue                                                 |                 |                 |
| Internal service revenue                                                 | 157.092.967.987 | 116.926.758.982 |
| Services within the Petrolimex Group                                     | 155.321.755.406 | 115.627.656.821 |
| Intra-company services                                                   | 1.771.212.581   | 1.299.102.161   |
| <b>- Revenue from construction contracts</b>                             |                 |                 |
| Construction contract revenue recognised during period                   |                 |                 |
| Cumulative construction contract revenue recognised as of reporting date |                 |                 |
| <b>2. Revenue deductions (Code 02)</b>                                   | 132.978.589     |                 |
| - Trade discounts                                                        | 132.978.589     |                 |
| - Sales price reductions                                                 |                 |                 |
| - Sales returns                                                          |                 |                 |
| - VAT payable under direct method                                        |                 |                 |

|                                                                   |                 |                 |
|-------------------------------------------------------------------|-----------------|-----------------|
| - Special consumption tax                                         |                 |                 |
| - Export tax                                                      |                 |                 |
| - Environmental protection tax                                    |                 |                 |
| <b>3. Cost of goods sold</b>                                      | 467.865.909.138 | 292.640.189.897 |
| - Cost of merchandise sold                                        | 338.736.710.655 | 196.368.139.419 |
| - Cost of manufactured finished goods sold                        |                 |                 |
| - Cost of services rendered                                       | 129.129.198.483 | 96.272.050.478  |
| - Net book value and disposal costs of investment properties sold |                 |                 |
| - Investment property operating costs                             |                 |                 |
| - Inventory shortages/losses                                      |                 |                 |
| - Abnormally high costs                                           |                 |                 |
| - Provision for inventory write-downs                             |                 |                 |
| <b>4. Financial income (Code 21)</b>                              | 462.906.312     | 72.098.965      |
| - Interest from bank deposits and loans                           | 462.906.312     | 72.098.965      |
| - Bond, note and treasury bill interest                           |                 |                 |
| - Dividends and profits received                                  |                 |                 |
| - Foreign currency trading gains                                  |                 |                 |
| - Realised foreign exchange gains                                 |                 |                 |
| - Unrealised foreign exchange gains                               |                 |                 |
| - Interest from deferred-payment sales                            |                 |                 |
| - Other financial income                                          |                 |                 |
| <b>5. Financial expenses (Code 22)</b>                            | 235.965.430     | 209.504.747     |
| - Borrowing interest                                              |                 |                 |
| - Settlement discounts and interest on deferred sales             | 1.541.175       | 2.012.035       |
| - Losses on disposals of short-/long-term investments             |                 |                 |
| - Foreign currency trading losses                                 |                 |                 |
| - Realised foreign exchange losses                                |                 |                 |

|                                                                           |                |                |
|---------------------------------------------------------------------------|----------------|----------------|
| - Unrealised foreign exchange losses                                      |                |                |
| - Provisions for losses on short-/long-term investments                   |                |                |
| - Other financial expenses                                                | 234.424.255    | 207.492.712    |
| <b>6. Other income (Code 31)</b>                                          | 10.968.441     | 12.197.232     |
| - Disposals/liquidation of fixed assets                                   |                |                |
| - Other receipts                                                          | 10.968.441     | 12.197.232     |
| <b>7. Other expenses (Code 32)</b>                                        | 1.099.025      | 3.289.908      |
| - Other expenses                                                          | 1.099.025      | 3.289.908      |
| <b>8. Selling and general/administrative expenses</b>                     |                |                |
| <b>8.1. General and administrative expenses arising during the period</b> | 22.702.089.058 | 16.152.019.551 |
| - Employee expenses                                                       | 11.765.565.507 | 9.139.560.227  |
| - Management materials                                                    |                |                |
| - Office supplies                                                         | 181.840.476    | 125.731.991    |
| - Depreciation of fixed assets                                            | 544.414.143    | 372.176.601    |
| - Taxes, fees and charges                                                 | 1.333.950.695  | 1.382.544.318  |
| - Provisions                                                              |                |                |
| - Purchased external services                                             | 854.676.423    | 145.662.027    |
| - Other cash expenses                                                     | 8.021.641.814  | 4.986.344.387  |
| <b>8.2. Selling expenses arising during the period</b>                    | 10.263.949.038 | 8.362.295.363  |
| - Employee expenses                                                       | 6.715.097.011  | 4.858.857.331  |
| - Materials and packaging                                                 |                |                |
| - Tools and supplies                                                      | 80.034.589     | 62.271.691     |
| - Depreciation of fixed assets                                            | 535.148.756    | 495.811.557    |
| - Warranty costs                                                          |                |                |
| - Purchased external services                                             | 2.125.245.386  | 2.203.048.957  |
| - Other cash expenses                                                     | 808.323.296    | 742.305.827    |
| <b>9. Current corporate income tax expense (Code 51)</b>                  | 3.112.933.368  | 1.891.273.961  |
| - Current-year taxable income tax expense                                 | 3.112.933.368  | 1.891.273.961  |

|                                                                                  |                |                |
|----------------------------------------------------------------------------------|----------------|----------------|
| - Adjustments for income tax expenses of previous years                          | 0              | 0              |
| <b>10. Deferred corporate income tax expense (Code 52)</b>                       | 0              |                |
| - Tax expense arising from taxable temporary differences                         | 0              | 0              |
| - Tax expense resulting from reversal of deferred tax assets                     | 0              | 0              |
| - Deferred tax income from deductible temporary differences                      | 0              | 0              |
| - Deferred tax income from unused tax losses and tax incentives                  | 0              | 0              |
| - Deferred tax income from reversal of deferred tax liabilities                  | 0              | 0              |
| <b>9. Production and operating expenses by nature (numbering as in original)</b> |                |                |
| - Raw materials and supplies                                                     | 62.008.600.771 | 35.557.919.134 |
| - Labour expenses                                                                | 54.092.347.986 | 51.501.870.248 |
| Of which: salaries and wages                                                     | 48.336.458.705 | 41.257.474.474 |
| - Depreciation of fixed assets                                                   | 4.752.086.252  | 6.179.221.388  |
| - Purchased external services                                                    | 21.137.762.403 | 12.453.204.890 |
| - Other cash expenses                                                            | 20.107.139.167 | 15.024.806.553 |

## APPENDIX 01 – MOVEMENTS IN TANGIBLE FIXED ASSETS

First nine months of 2026

Company-wide

| Item                            | Code       | Buildings             | Machinery            | Vehicles               | Mgmt equip.          | Total                  |
|---------------------------------|------------|-----------------------|----------------------|------------------------|----------------------|------------------------|
| <b>Historical cost</b>          | <b>100</b> |                       |                      |                        |                      |                        |
| <b>Beginning balance</b>        | <b>110</b> | <b>56.363.191.736</b> | <b>8.368.636.603</b> | <b>491.480.678.844</b> | <b>1.777.388.585</b> | <b>557.989.895.768</b> |
| Purchases of new assets         | 111        | 78.825.000            | 100.545.541          | 50.490.059.155         |                      | 50.669.429.696         |
| Completed capital construction  | 112        | 1.419.601.850         |                      |                        |                      | 1.419.601.850          |
| Transfer to investment property | 114        |                       |                      |                        |                      |                        |
| Disposals and sales             | 115        |                       |                      | -963.349.086           |                      | -963.349.086           |
| Other decreases                 | 116        |                       |                      |                        |                      |                        |
| <b>Ending balance</b>           | <b>120</b> | <b>57.861.618.586</b> | <b>8.469.182.144</b> | <b>541.007.388.913</b> | <b>1.777.388.585</b> | <b>609.115.578.228</b> |
| <b>Accumulated depreciation</b> | <b>200</b> |                       |                      |                        |                      |                        |
| <b>Beginning balance</b>        | <b>210</b> | <b>36.094.769.422</b> | <b>6.984.878.676</b> | <b>394.370.940.505</b> | <b>1.148.194.505</b> | <b>438.598.783.108</b> |
| Depreciation during the year    | 211        | 2.468.864.565         | 187.938.248          | 11.497.842.498         | 103.111.820          | 14.257.757.131         |
| Transfer to investment property | 213        |                       |                      |                        |                      |                        |
| Disposals and sales             | 214        |                       |                      | -963.349.086           |                      | -963.349.086           |
| Other decreases                 | 215        |                       |                      |                        |                      |                        |
| <b>Ending balance</b>           | <b>220</b> | <b>38.563.633.987</b> | <b>7.172.816.924</b> | <b>404.905.433.917</b> | <b>1.251.306.325</b> | <b>451.893.191.153</b> |
| <b>Net book value</b>           | <b>300</b> |                       |                      |                        |                      |                        |
| At beginning of year            | 310        | 20.268.422.314        | 1.383.757.927        | 97.109.738.339         | 629.194.080          | 119.391.112.660        |
| At end of period                | 320        | 19.297.984.599        | 1.296.365.220        | 136.101.954.996        | 526.082.260          | 157.222.387.075        |

|                                       |     |  |  |  |  |  |
|---------------------------------------|-----|--|--|--|--|--|
| Fully depreciated assets still in use | 330 |  |  |  |  |  |
|---------------------------------------|-----|--|--|--|--|--|

### APPENDIX 03 – MOVEMENTS IN INTANGIBLE FIXED ASSETS

First nine months of 2026

Company-wide

| ITEM                            | Code       | Land-use rights      | Copyright /<br>patents | Trademarks | Software             | Other intangibles  | Total                |
|---------------------------------|------------|----------------------|------------------------|------------|----------------------|--------------------|----------------------|
| <b>Historical cost</b>          | <b>100</b> |                      |                        |            |                      |                    |                      |
| <b>Beginning balance</b>        | <b>110</b> | <b>4.847.480.000</b> |                        |            | <b>2.726.890.000</b> | <b>351.987.000</b> | <b>7.926.357.000</b> |
| Purchases during the year       | 111        |                      |                        |            |                      |                    |                      |
| Completed new developments      | 112        |                      |                        |            |                      |                    |                      |
| Transfer to investment property | 113        |                      |                        |            |                      |                    |                      |
| Other increases                 | 114        |                      |                        |            |                      |                    |                      |
| Disposals and sales             | 115        |                      |                        |            |                      |                    |                      |
| Other decreases                 | 116        |                      |                        |            |                      |                    |                      |
| <b>Ending balance</b>           | <b>120</b> | <b>4.847.480.000</b> |                        |            | <b>2.726.890.000</b> | <b>351.987.000</b> | <b>7.926.357.000</b> |
| <b>Accumulated amortisation</b> | <b>200</b> |                      |                        |            |                      |                    |                      |
| <b>Beginning balance</b>        | <b>210</b> | <b>161.950.500</b>   |                        |            | <b>815.681.026</b>   | <b>351.987.000</b> | <b>1.329.618.526</b> |
| Amortisation for the year       | 211        | 6.655.500            |                        |            | 159.315.003          |                    | 165.970.503          |
| Other increases                 | 212        |                      |                        |            |                      |                    |                      |
| Disposals and sales             | 213        |                      |                        |            |                      |                    |                      |
| Other decreases                 | 214        |                      |                        |            |                      |                    |                      |
| <b>Ending balance</b>           | <b>220</b> | <b>168.606.000</b>   |                        |            | <b>974.996.029</b>   | <b>351.987.000</b> | <b>1.495.589.029</b> |

| <b>Net book value</b> | <b>300</b> |               |  |  |               |  |               |
|-----------------------|------------|---------------|--|--|---------------|--|---------------|
| At beginning of year  | 310        | 4.685.529.500 |  |  | 1.911.208.974 |  | 6.596.738.474 |
| At end of period      | 320        | 4.678.874.000 |  |  | 1.751.893.971 |  | 6.430.767.971 |

**APPENDIX 06 – SETTLEMENTS WITH THE STATE BUDGET - COMPANY-WIDE**

| Item                                      | Code     | Beginning of the year |                      | Incurred in period    |                       | End of Quarter     |                      |
|-------------------------------------------|----------|-----------------------|----------------------|-----------------------|-----------------------|--------------------|----------------------|
|                                           |          | Receivable            | Payable              | Paid in period        | Payable               | Receivable         | Payable              |
| <i>1</i>                                  | <i>2</i> | <i>3</i>              | <i>4</i>             | <i>5</i>              | <i>6</i>              | <i>7</i>           | <i>8</i>             |
| Value-added tax                           | 1        |                       | 2.123.136.341        | 25.137.957.401        | 23.465.787.483        |                    | 450.966.423          |
| VAT on imported goods                     | 2        |                       |                      |                       |                       |                    |                      |
| Special consumption tax                   | 3        |                       |                      |                       |                       |                    |                      |
| Special consumption tax on domestic sales | 4        |                       |                      |                       |                       |                    |                      |
| Import/export duties                      | 5        |                       |                      |                       |                       |                    |                      |
| Corporate income tax                      | 6        |                       | 1.502.071.609        | 8.729.381.034         | 10.334.057.001        |                    | 3.106.747.576        |
| Personal income tax                       | 7        | 158.013.935           | 137.237.736          | 3.398.122.090         | 3.878.341.927         | 179.398.786        | 638.842.424          |
| Natural resources tax                     | 8        |                       |                      |                       |                       |                    |                      |
| Land and property tax/land rent           | 9        | 1.517.077.247         |                      | 1.232.567.727         | 2.766.412.703         | 2.366.660          | 19.134.389           |
| Environmental protection tax              | 10       |                       |                      |                       |                       |                    |                      |
| Other taxes                               | 11       |                       |                      |                       |                       |                    |                      |
| Fees, charges and other remittances       | 12       |                       |                      | 81.571.657            | 81.571.657            |                    |                      |
| <b>TOTAL</b>                              |          | <b>1.675.091.182</b>  | <b>3.762.445.686</b> | <b>38.579.599.909</b> | <b>40.526.170.771</b> | <b>181.765.446</b> | <b>4.215.690.812</b> |

## APPENDIX 05 – STATEMENT OF CHANGES IN OWNERS' EQUITY

| ITEM                                   | Contributed capital   | Other owner capital  | Development fund      | Retained earnings     | Other items     | Total                  |
|----------------------------------------|-----------------------|----------------------|-----------------------|-----------------------|-----------------|------------------------|
| <b>Opening balance – previous year</b> | <b>73.269.280.000</b> | <b>7.112.926.857</b> | <b>43.045.453.811</b> | <b>30.743.306.262</b> | <b>-804.000</b> | <b>154.170.162.930</b> |
| - Capital increases in previous year   |                       |                      |                       |                       |                 |                        |
| - Profit in previous year              |                       |                      |                       | 23.192.298.207        |                 | 23.192.298.207         |
| - Other increases in previous year     |                       |                      |                       |                       |                 |                        |
| - Capital decreases in previous year   |                       |                      |                       |                       |                 |                        |
| - Loss in previous year                |                       |                      |                       |                       |                 |                        |
| - Other decreases in previous year     |                       |                      |                       | -28.135.817.698       |                 | -28.135.817.698        |
| <b>Closing balance – previous year</b> | <b>73.269.280.000</b> | <b>7.112.926.857</b> | <b>43.045.453.811</b> | <b>25.799.786.771</b> | <b>-804.000</b> | <b>149.226.643.439</b> |
| <b>Opening balance – current year</b>  | <b>73.269.280.000</b> | <b>7.112.926.857</b> | <b>43.045.453.811</b> | <b>39.195.027.640</b> | <b>-804.000</b> | <b>162.621.884.308</b> |
| - Capital increases in current year    |                       |                      |                       |                       |                 |                        |
| - Profit in current year               |                       |                      |                       | 40.401.974.645        |                 | 40.401.974.645         |
| - Other increases in current year      |                       |                      | 5.897.622.974         |                       |                 | 5.897.622.974          |
| - Capital decreases in current year    |                       |                      |                       |                       |                 |                        |
| - Loss in current year                 |                       |                      |                       |                       |                 |                        |
| - Other decreases in current year      |                       |                      |                       | -39.195.027.640       |                 | -39.195.027.640        |
| <b>Closing balance – current year</b>  | <b>73.269.280.000</b> | <b>7.112.926.857</b> | <b>48.943.076.785</b> | <b>40.401.974.645</b> | <b>-804.000</b> | <b>169.726.454.287</b> |

### b) Details of owners' contributed capital

| Description | End of year | Beginning of year |
|-------------|-------------|-------------------|
|-------------|-------------|-------------------|

|                                                       |                |                |
|-------------------------------------------------------|----------------|----------------|
| Capital contributed by parent company (if subsidiary) | 37.413.260.000 | 37.413.260.000 |
| Contributions by other shareholders                   | 35.856.020.000 | 35.856.020.000 |
| <b>Total</b>                                          |                |                |

**c) Transactions with owners and distributions of dividends and profits**

| <b>Description</b>                             | <b>End of year</b> | <b>Beginning of year</b> |
|------------------------------------------------|--------------------|--------------------------|
| Owners' invested capital                       | 73.269.280.000     | 73.269.280.000           |
| - Contributed capital at beginning of year     | 73.269.280.000     | 73.269.280.000           |
| - Increases in contributed capital during year |                    |                          |
| - Decreases in contributed capital during year |                    |                          |
| - Contributed capital at end of year           | 73.269.280.000     | 73.269.280.000           |
| Dividends and profits distributed              |                    |                          |

**d) Shares**

| <b>Description</b>                             | <b>End of year</b> | <b>Beginning of year</b> |
|------------------------------------------------|--------------------|--------------------------|
| Number of shares registered for issue          | 7.326.928          | 7.326.928                |
| Shares sold to the public                      | 7.326.928          | 7.326.928                |
| - Ordinary shares                              | 7.326.928          | 7.326.928                |
| - Preference shares classified as equity       |                    |                          |
| Number of shares repurchased (treasury shares) | 67                 | 67                       |
| - Ordinary shares repurchased                  | 67                 | 67                       |
| - Preference shares repurchased                |                    |                          |

|                    |           |           |
|--------------------|-----------|-----------|
| Shares outstanding | 7.326.861 | 7.326.861 |
| - Ordinary shares  | 7.326.861 | 7.326.861 |

## APPENDIX 09 – HELD-TO-MATURITY INVESTMENTS

| Description                                                                                                                        | End: cost | End:<br>recoverable | End:<br>provision | Start: cost   | Start:<br>recoverable | Start:<br>provision |
|------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------|-------------------|---------------|-----------------------|---------------------|
| Short-term investments                                                                                                             |           |                     |                   |               |                       |                     |
| - Term deposit at Vietnam Prosperity and Development Commercial Joint Stock Bank, Thang Long Branch / Duc Giang transaction office |           |                     |                   | 5,574,107,115 | 5,574,107,115         |                     |
| - Term deposit at VietinBank, Chuong Duong Branch                                                                                  |           |                     |                   |               |                       |                     |
| - Other short-term investments                                                                                                     |           |                     |                   |               |                       |                     |
| Long-term investments                                                                                                              |           |                     |                   |               |                       |                     |
| - Term deposits                                                                                                                    |           |                     |                   |               |                       |                     |
| - Bonds                                                                                                                            |           |                     |                   |               |                       |                     |
| - Loans                                                                                                                            |           |                     |                   |               |                       |                     |
| - Other long-term investments                                                                                                      |           |                     |                   |               |                       |                     |
| <b>TOTAL</b>                                                                                                                       |           |                     |                   |               |                       |                     |

**APPENDIX 10 – DETAILS OF CONSTRUCTION IN PROGRESS**

| <b>PROJECT / DESCRIPTION</b>                               | <b>Period-end</b>    | <b>Beginning of year</b> |
|------------------------------------------------------------|----------------------|--------------------------|
| <b>TOTAL</b>                                               | <b>7.879.956.282</b> | <b>7.626.927.950</b>     |
| Purchase of tanker trucks                                  | 271.296.296          |                          |
| Dai Ang petrol station project                             | 7.506.643.117        | 7.501.330.617            |
| Company office sports facility / competition project       | 70.239.091           | 70.239.091               |
| Restroom construction in parking area                      | 31.777.778           |                          |
| Office building and parking area renovation/repair project |                      | 55.358.242               |

**APPENDIX 07 – TRADING SECURITIES**

| <b>DESCRIPTION</b>                                        | <b>Open qty</b> | <b>Open cost</b> | <b>Open fair value</b> | <b>Open provision</b> | <b>Close qty</b> | <b>Close cost</b> | <b>Close fair value</b> | <b>Close provision</b> |
|-----------------------------------------------------------|-----------------|------------------|------------------------|-----------------------|------------------|-------------------|-------------------------|------------------------|
| Short-term equity securities                              | 53              |                  | 1.100.184              |                       | 53               | 1.100.184         |                         |                        |
| - Petrolimex Insurance Joint Stock Corporation (PGI)      | 53              |                  | 1.100.184              |                       | 53               | 1.100.184         |                         |                        |
| Short-term bonds                                          |                 |                  |                        |                       |                  |                   |                         |                        |
| Other securities                                          |                 |                  |                        |                       |                  |                   |                         |                        |
| Short-term loans                                          |                 |                  |                        |                       |                  |                   |                         |                        |
| Other short-term investments                              |                 |                  |                        |                       |                  |                   |                         |                        |
| Provisions for decline in value of short-term investments |                 |                  |                        |                       |                  |                   |                         |                        |