

FINANCIAL STATEMENTS

FINANCIAL STATEMENTS
THIRD QUARTER OF 2026

CÔNG TY CP
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VŨNG ANG

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STATEMENT OF FINANCIAL POSITION

As at 30/09/2026

Code	ASSETS	Notes	30/09/2026 VND	01/01/2026 VND
100	A. CURRENT ASSETS		457.709.179.320	215.704.892.391
110	I. Cash and cash equivalents	03	214.197.911	291.127.035
111	1. Cash		214.197.911	291.127.035
112	2. Cash equivalents		-	-
120	II. Short-term financial investments		2.240.000.000	2.240.000.000
121	1. Trading securities		-	-
122	2. Trading securities valuation allowance		-	-
123	3. Short-term held-to-maturity investments		2.240.000.000	2.240.000.000
124	4. Allowance for impairment of short-term held-to-maturity investments			
125	5. Other short-term investments			
126	6. Allowance for impairment of other short-term investments			
130	III. Current receivables		241.470.345.730	173.555.032.508
131	1. Current trade receivables	04	229.960.130.414	150.193.284.301
132	2. Current advances to suppliers		5.864.890.568	10.178.671.764
133	3. Current intra-company receivables			
134	4. Receivables under construction contract progress billings			
135	5. Other current receivables	05	18.282.762.368	13.183.076.443
136	6. Current doubtful debt allowance		(12.637.437.620)	-
137	7. Asset shortages pending resolution	06		-
140	IV. Inventories	06	191.132.950.211	39.060.498.552
141	1. Inventories		191.132.950.211	39.934.256.022
142	2. Allowance for inventory write-downs		-	(873.757.470)
150	V. Current biological assets			
160	VI. Other current assets		22.651.685.468	558.234.296
161	1. Current deferred expenses	10	1.685.588.710	77.516.129
162	2. Recoverable value added tax		20.836.734.112	345.294.530
163	3. Taxes and other State receivables	13	129.362.646	135.423.637
164	4. Government bond reverse repurchase agreements			
165	5. Other current assets			
200	B. NON-CURRENT ASSETS		239.569.812.030	217.301.795.630
210	I. Non-current receivables		13.050.000	13.050.000
211	1. Non-current trade receivables			
212	2. Non-current advances to suppliers			
213	3. Operating capital in dependent units			
214	4. Non-current intra-company receivables			
215	5. Other non-current receivables	05	13.050.000	13.050.000
216	6. Non-current doubtful debt allowance			

220	II. Fixed assets		125.760.039.813	128.481.691.075
221	1. Property, plant and equipment	08	114.293.353.468	116.870.711.749
222	- Cost		362.409.323.948	356.306.875.289
223	- Accumulated depreciation		(248.115.970.480)	(239.436.163.540)
224	2. Finance lease assets			
225	- Cost			
226	- Accumulated depreciation			
227	3. Intangible assets	09	11.466.686.345	11.610.979.326
228	- Cost		13.019.165.609	12.841.165.609
229	- Accumulated depreciation		(1.552.479.264)	(1.230.186.283)
230	III. Non-current biological assets			
240	IV. Investment property			
241	- Cost			
242	- Accumulated depreciation			
250	V. Non-current assets in progress		9.856.264.692	2.027.856.359
251	1. Long-term work in progress			
252	2. Construction in progress	07	9.856.264.692	2.027.856.359
260	VI. Long-term financial investments			
261	1. Investments in subsidiaries			
262	2. Investments in joint ventures and associates			
263	3. Equity investments in other entities			
264	4. Allowance for impairment of long-term investments in other entities (*)			
265	5. Long-term held-to-maturity investments			
266	6. Allowance for impairment of long-term held-to-maturity investments			
270	VII. Other non-current assets		103.940.457.525	86.779.198.196
271	1. Non-current deferred expenses	10	103.940.457.525	86.779.198.196
272	2. Deferred tax assets		-	-
273	3. Non-current equipment, materials and spares		-	-
274	4. Other non-current assets		-	-
275	5. Goodwill		-	-
280	TOTAL ASSETS		697.278.991.350	433.006.688.021

(continued)

Code	LIABILITIES AND EQUITY	Notes	30/09/2026 VND	01/01/2026 VND
300	C. LIABILITIES		497.318.853.294	246.095.237.335
310	I. Current liabilities		497.264.972.327	245.267.417.968
311	1. Current trade payables	12	424.118.764.264	167.335.557.853
312	2. Current advances from customers		4.798.968.204	5.693.078.065
313	3. Dividends and profit distributions payable		4.939.914.170	4.468.640.580
314	4. Current taxes and other amounts payable to the State	13	1.157.905.168	40.587.578.408
315	5. Employee payables		18.167.544.776	13.045.763.037
316	6. Current accrued expenses	14	8.853.750.412	760.913.092
317	7. Current intra-company payables			

318	8. Current payables under construction contract progress billings			
319	9. Current deferred income			
320	10. Other current payables	15	31.410.758.888	10.628.884.071
321	11. Current borrowings and finance lease liabilities	11	1.035.938.400	1.173.000.000
322	12. Current provisions			-
323	13. Bonus and welfare fund		2.781.428.045	1.574.002.862
324	14. Price stabilisation fund			
325	15. Government bond repurchase agreements			
330	II. Non-current liabilities		53.880.967	827.819.367
331	1. Non-current trade payables			
332	2. Non-current advances from customers			
333	3. Non-current taxes and other amounts payable to the State			
334	4. Non-current accrued expenses			
335	5. Intra-company payables for operating capital			
336	6. Non-current intra-company payables			
337	7. Non-current deferred income			
338	8. Other non-current payables	15	-	-
339	9. Non-current borrowings and finance lease liabilities	11	53.880.967	827.819.367
340	10. Convertible bonds			
341	11. Preference shares			
342	12. Deferred tax liabilities			
343	13. Non-current provisions			
344	14. Science and technology development fund			
400	D. EQUITY		199.960.138.056	186.911.450.686
411	1. Owners' contributed capital		124.996.120.000	124.996.120.000
411a	Ordinary shares with voting rights		124.996.120.000	124.996.120.000
411b	Preference shares			
412	2. Capital surplus			
413	3. Bond conversion options			
414	4. Other owners' capital			
415	5. Treasury shares			
416	6. Asset revaluation differences			
417	7. Foreign exchange differences			
418	8. Investment and development fund		39.000.000.000	38.000.000.000
419	9. Other equity reserves			
420	10. Retained earnings		35.964.018.056	23.915.330.686
420a	Retained earnings at the previous year end		16.016.261.903	13.542.367.728
420b	Retained earnings for the current period		19.947.756.153	10.372.962.958
421	11. Non-controlling interests			
440	TOTAL LIABILITIES AND EQUITY		697.278.991.350	433.006.688.021

Prepared by



Nguyen Thi Phuong

Chief Accountant



Bui Duc Duy

Prepared on 15/10/2026

Director



Hoang Nguyen Thanh

STATEMENT OF PROFIT OR LOSS
For the accounting period from 01/01/2026 to 30/09/2026

ITEM	Item code	Notes	Q3 2026	Q3 2025	Year to date (current year)	Year to date (previous year)
1. Revenue from sales of goods and rendering of services	01	17	1.913.575.659.991	1.095.418.132.371	5.556.955.263.955	3.204.266.538.665
2. Revenue deductions	02	18	-	-	-	-
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10	19	1.913.575.659.991	1.095.418.132.371	5.556.955.263.955	3.204.266.538.665
4. Cost of sales	11	20	1.848.875.704.003	1.058.900.094.834	5.351.549.251.970	3.098.980.628.796
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		64.699.955.988	36.518.037.537	205.406.011.985	105.285.909.869
6. Gain/(loss) on disposal of investment property	21					
7. Finance income	22	21	881.921.836	346.251.429	3.040.796.231	973.514.854
8. Finance costs	23	22	278.061.476	53.421.762	717.473.315	314.781.448
- Of which: Interest expense	24		109.590.621	53.421.762	109.590.621	314.781.448
9. Selling expenses	25	24	57.719.502.973	29.920.827.953	154.205.750.057	87.531.047.921
10. General and administrative expenses	26		6.389.069.135	2.499.419.024	28.150.518.551	7.598.041.659
11. Net operating profit (30 = 20 + (21 - 22) + 24 - (25 + 26))	30		1.195.244.240	4.390.620.227	25.373.066.293	10.815.553.695
12. Other income	31	25	839.531.927	713.279.076	2.633.730.882	816.336.258
13. Other expenses	32	26	161.409.091	115.560.000	1.087.630.815	1.178.762.083
14. Other profit (40 = 31 - 32)	40		678.122.836	597.719.076	1.546.100.067	(362.425.825)
15. Total accounting profit before tax (50 = 30 + 40)	50		1.873.367.076	4.988.339.303	26.919.166.360	10.453.127.870
16. Current corporate income tax expense	51	27	803.533.633	1.020.779.861	6.971.410.207	2.326.377.991
17. Deferred corporate income tax expense	52		-	-	-	-
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		1.069.833.443	3.967.559.442	19.947.756.153	8.126.749.879
19. Basic earnings per share (*)	70	28	86	317	1.596	650
20. Diluted earnings per share	71					-

Prepared by



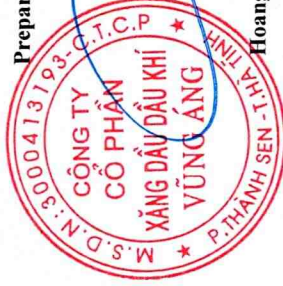
Nguyen Thi Phuong

Chief Accountant



Bui Duc Duy

Prepared on 15/10/2026
Director



Hoang Nguyen Thanh

STATEMENT OF CASH FLOWS
For the accounting period from 01/01/2026 to 30/09/2026
(Indirect method)

Code	ITEM	Notes	9 months of 2026	9 months of 2025
			VND	VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Profit before tax		26.919.166.360	10.453.127.870
	2. Adjustments for:		21.440.703.818	11.855.823.738
02	- Depreciation and amortisation of fixed assets and investment property		12.976.002.005	12.679.645.144
03	- Provisions		11.763.680.150	(165.088.000)
05	- Gains and losses from investing and financing activities		(3.408.568.958)	(973.514.854)
06	- Interest expense		109.590.621	314.781.448
07	- Other adjustments			
08	3. Operating profit before changes in working capital		48.359.870.178	22.308.951.608
09	- Increase/decrease in receivables		(155.047.047.925)	85.220.753.835
10	- Increase/decrease in inventories		152.072.451.659	3.017.126.560.108
11	- Increase/decrease in payables (excluding interest payable and corporate income tax payable)		(182.259.233.347)	44.240.327.241
12	- Increase/decrease in deferred expenses		(18.769.331.910)	(5.466.363.676)
14	- Interest paid		(112.333.448)	(334.457.861)
15	- Corporate income tax paid		(7.113.675.722)	(2.579.298.890)
16	- Other cash receipts from operating activities			543.954.773.575
17	- Other cash payments for operating activities		163.548.056.667	(3.705.220.976.618)
20	Net cash flows from operating activities		678.756.152	(749.730.678)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
21	1. Payments for the acquisition and construction of fixed assets and other non-current assets			-
22	2. Proceeds from the disposal of fixed assets and other non-current assets			-
23	3. Payments for loans to other entities and purchases of their debt instruments			-
24	4. Receipts from loan repayments and sales of debt instruments of other entities			4.038.494.369
27	7. Interest on loans, dividends and profit distributions received		55.665.774	60.190.304
30	Net cash flows from investing activities		55.665.774	4.098.684.673
III. CASH FLOWS FROM FINANCING ACTIVITIES				
33	3. Proceeds from borrowings		6.573.000.000	56.466.000.000
34	4. Repayments of borrowings		(7.484.000.000)	(58.277.053.900)
35	5. Principal repayments of finance lease liabilities			-
36	6. Dividends and profit distributions paid to owners			-
40	Net cash flows from financing activities		(911.000.000)	(1.811.053.900)
50	Net cash flows for the period		(176.578.074)	1.537.900.095
60	Cash and cash equivalents at the beginning of the year		390.775.985	365.314.552
70	Cash and cash equivalents at the end of the period	03	214.197.911	1.903.214.647

Prepared by

Chief Accountant

Prepared on 15/10/2026
Director

Nguyen Thi Phuong

Bui Duc Duy



Hoang Nguyen Thanh

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/09/2026

1. GENERAL INFORMATION

Form of ownership

VUNG ANG PETROLEUM JOINT STOCK COMPANY was established pursuant to Resolution No. 1625/NQ-DKVN dated 29/05/2007 of Vietnam Oil and Gas Group. The Company operates under Business Registration Certificate No. 3000413193 dated 20/07/2007, with the 15th amendment registered on 26/11/2025, issued by the Department of Planning and Investment of Ha Tinh Province.

The Company's registered office is located at: No. 417 Tran Phu Street, Thanh Sen Ward, Ha Tinh Province.

The Company's charter capital is VND 124,996,120,000, comprising 12,499,612 shares with a nominal value of VND 10,000 per share.

Business activities

The Company's principal activity is petroleum trading:

- Wholesale of solid, liquid and gaseous fuels and related products; specifically: petroleum trading;
- Warehousing and storage of goods; specifically: petroleum storage and leasing of petroleum storage facilities and terminals;
- Inland waterway freight transport; specifically: transportation of petroleum by road;
- Renting and leasing of machinery, equipment and other tangible goods; specifically: leasing of petroleum storage facilities and terminals;
- Real estate business and trading in land use rights involving owned, used or leased property; specifically: real estate business;
- Other transportation support services; specifically: shipping agency services (including ship supply services).

Corporate structure

The Company has the following dependent units:

	Address	Principal business activity
- Vung Ang Petroleum Joint Stock Company – Quang Tri Branch;	Pham Van Dong Street, Diem Thuong Residential Group, Dong Hoi Ward, Quang Tri Province, Vietnam	Petroleum trading
- Vung Ang Petroleum Joint Stock Company – Nghe An Branch.	At the foot of the 72m Flyover, Yen Binh Residential Quarter, Vinh Hung Ward, Nghe An Province	Petroleum trading

2. ACCOUNTING SYSTEM AND POLICIES APPLIED BY THE COMPANY

2.1. Accounting period and accounting currency

The Company's annual accounting period follows the calendar year, commencing on 01/01 and ending on 31/12 each year. The currency used for maintaining the accounting records is the Vietnamese dong (VND).

2.2. Applicable accounting standards and accounting system

Applicable accounting system

The Company applies the Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC of the Ministry of Finance.

Statement of compliance with accounting standards and the accounting system

The Company has applied Vietnamese Accounting Standards and the related guidance issued by the State. The financial statements have been prepared and presented in full compliance with the requirements of each applicable standard, the circulars guiding the implementation of these standards and the prevailing Enterprise Accounting System.

2.3. Financial instruments

Initial recognition

Financial assets

The Company's financial assets comprise cash and cash equivalents, trade and other receivables, and loans receivable. On initial recognition, financial assets are measured at their purchase price/issuance costs plus other costs directly attributable to their acquisition or issuance.

Financial liabilities

The Company's financial liabilities comprise borrowings, trade and other payables, and accrued expenses. On initial recognition, financial liabilities are measured at their issue price plus costs directly attributable to their issuance.

Subsequent measurement

There are currently no regulations on the remeasurement of financial instruments after initial recognition.

2.4. Cash and cash equivalents

Cash comprises cash on hand, demand deposits with banks and monetary gold held as a store of value, excluding gold classified as inventories and held as raw materials for production or as goods for sale.

Cash equivalents are short-term, highly liquid investments with maturities of no more than three months from the date of acquisition, which are readily convertible into known amounts of cash and subject to an insignificant risk of changes in value.

2.5. Receivables

Receivables are monitored in detail by maturity, debtor, currency of denomination and other criteria according to the Company's management requirements.

An allowance for doubtful debts is recognised for receivables that are overdue under commercial contracts, loan agreements, contractual commitments or debt commitments, and for receivables that are not yet due but are unlikely to be recovered. For overdue receivables, the allowance is determined by reference to the original repayment due dates stipulated in the initial sales contracts, disregarding any repayment extensions agreed between the parties. For receivables that are not yet due, an allowance is recognised where the debtor is bankrupt, is undergoing dissolution procedures, is missing or has absconded.

2.6. Inventories

Inventories are measured at cost. Where net realisable value is lower than cost, inventories are measured at net realisable value. The cost of inventories comprises costs of purchase, costs of conversion and other directly attributable costs incurred in bringing inventories to their present location and condition.

The cost of inventories is determined using the weighted average method.

Inventories are accounted for using the perpetual inventory system.

An allowance for inventory write-downs is recognised at the end of the reporting period for the amount by which the cost of inventories exceeds their net realisable value.

2.7. Fixed assets

Property, plant and equipment and intangible assets are recognised at cost. During their use, these assets are recorded in terms of cost, accumulated depreciation and amortisation, and carrying amount. Depreciation and amortisation are charged using the straight-line method.

Depreciation and amortisation are charged using the straight-line method. The estimated useful lives are as follows:

- Buildings and structures	10 - 25 years
- Machinery and equipment	05 - 15 years
- Motor vehicles	06 - 10 years
- Office equipment	03 - 10 years

Land use rights comprise indefinite-term land use rights at Quang Tung, Quynh Tam, Binh Loc and Ky Van petrol stations, for which land use right certificates have been issued by the People's Committee of Ha Tinh Province.

2.8. Prepaid expenses

Expenses incurred that relate to production and business operations over multiple accounting periods are recognised as prepaid expenses and allocated to profit or loss in subsequent accounting periods.

The calculation and allocation of long-term prepaid expenses to production and operating expenses in each accounting period are based on the nature and amount of each type of expense to select an appropriate allocation method and basis. Prepaid expenses are allocated to production and operating expenses on a straight-line basis.

2.9. Payables

Payables are monitored by maturity, creditor, currency of denomination and other criteria according to the Company's management requirements.

2.10. Borrowings and finance lease liabilities

Borrowings and finance lease liabilities are monitored by lender, loan agreement and repayment maturity. Borrowings and liabilities denominated in foreign currencies are monitored in detail in their original currencies.

2.11. Borrowing costs

Borrowing costs are recognised as production and operating expenses in the period in which they are incurred, except for borrowing costs directly attributable to the construction or production of assets in progress, which are included in the cost of those assets (capitalised) when the conditions specified in Vietnamese Accounting Standard No. 16, "Borrowing Costs", are met. In addition, interest on specific borrowings used to construct fixed assets or investment property is capitalised even where the construction period is less than 12 months.

2.12. Accrued expenses

Amounts payable for goods and services received from suppliers or supplied to customers during the reporting period but not yet paid, together with other amounts payable, such as holiday pay, expenses incurred during seasonal production shutdowns and interest payable, are recognised as production and operating expenses for the reporting period.

Accrued expenses are recognised as production and operating expenses in accordance with the principle of matching revenue with expenses incurred during the period. Accrued amounts are subsequently reconciled with actual expenses incurred. Any difference between the amounts accrued and the actual expenses incurred is reversed.

2.13. Provisions

Provisions are recognised only when the following conditions are met:

- The Company has a present obligation (legal or constructive) arising from a past event;
- It is probable that an outflow of resources embodying economic benefits will be required to settle the obligation;
- A reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the end of the accounting period.

A provision is used only for expenditures for which it was originally recognised.

Provisions are recognised as production and operating expenses for the accounting period. Where the unused balance of a provision recognised in a previous accounting period exceeds the provision required for the reporting period, the excess is reversed and deducted from production and operating expenses for the period. However, any excess provision for warranties on construction and installation works is reversed and recognised as other income for the period.

2.14. Equity

Owners' contributed capital is recognised at the amount actually contributed by the owners.

Retained earnings reflect the Company's operating results (profit or loss) after corporate income tax and the allocation of profits or treatment of losses. Profit distributions are made only when the Company has retained earnings and must not exceed the available retained earnings. Dividends or profit distributions paid to owners in excess of retained earnings are accounted for as a reduction in contributed capital. Retained earnings may be distributed to investors in proportion to their capital contributions following approval by the General Meeting of Shareholders/Board of Directors and after appropriations to reserves in accordance with the Company's Articles of Association and Vietnamese law.

Dividends payable to shareholders are recognised as a liability in the Company's balance sheet following the dividend distribution notice issued by the Company's Board of Directors and the dividend record date notice issued by the Vietnam Securities Depository.

2.15. Revenue recognition

Revenue from sales of goods

Revenue from sales of goods is recognised when all of the following conditions are met:

- The significant risks and rewards of ownership of the products or goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the
- The amount of revenue can be measured reliably;
- The Company has received or will receive economic benefits from the sale;
- The costs relating to the sale can be measured reliably.

Revenue from rendering of services

Revenue from rendering of services is recognised when all of the following conditions are met:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the service transaction will flow to the Company;
- The stage of completion of the transaction at the balance sheet date can be measured reliably;
- The costs incurred for the transaction and the costs required to complete it can be measured reliably.

The stage of completion of services is determined by reference to surveys of work performed.

Finance income

Revenue arising from interest, dividends, profit distributions and other financial activities is recognised when both of the following two (2) conditions are met:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of revenue can be measured reliably.

2.16. Cost of sales

Cost of sales is recognised in accordance with the revenue generated during the period and the principle of prudence. Losses of materials and goods exceeding prescribed limits, costs exceeding normal levels and inventory losses after deducting amounts to be borne by the responsible groups or individuals are recognised fully and promptly in cost of sales.

2.17. Recognition of finance costs

Expenses recognised as finance costs comprise:

- Borrowing costs.

These expenses are recognised at the total amounts incurred during the period and are not offset against finance income.

2.18. Corporate income tax

Current corporate income tax expense

Current corporate income tax expense is determined based on taxable income for the period and the corporate income tax rate applicable to the current accounting period. A tax rate of 20% is applied.

2.19. Related parties

Parties are considered related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. The Company's related parties comprise:

- Entities that, directly or indirectly through one or more intermediaries, control, are controlled by, or are under common control with the Company, including its parent company, subsidiaries and associates;
- Individuals who directly or indirectly hold voting rights in the Company that give them significant influence over the Company, the Company's key management personnel, and close members of the families of these individuals;
- Entities in which the above individuals directly or indirectly hold a significant proportion of voting rights, or which exercise significant influence over the Company.

In considering each related party relationship, attention is directed to the substance of the relationship rather than merely its legal form.

3. CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
Cash on hand	139.758.364	172.921.014
Demand deposits with banks	74.439.547	95.811.121
Cash in transit	-	22.394.900
	214.197.911	291.127.035

FINANCIAL INVESTMENTS

b) Short-term held-to-maturity investments

	30/09/2026		01/01/2026	
	Cost	Carrying amount	Cost	Carrying amount
	VND	VND	VND	VND
Short-term investments	2.240.000.000	2.240.000.000	2.240.000.000	2.240.000.000
- Term deposits	2.240.000.000	2.240.000.000	2.240.000.000	2.240.000.000
	2.240.000.000	2.240.000.000	2.240.000.000	2.240.000.000

4. CURRENT TRADE RECEIVABLES

	30/09/2026	01/01/2026
	VND	VND
a) Current trade receivables	229.960.130.414	150.193.284.301
- PETROVIETNAM OIL HA NOI JOINT STOCK COMPANY	30.141.841.041	16.911.176
- Branch of PetroVietnam Power Corporation – JSC – PetroVietnam Ha Tinh Power Company	14.289.459.997	16.124.827.680
- NHẬP KHẨU PHÁT AN KHANGPHAT AN KHANG TRADING SERVICE AND IMPORT EXPORT JOINT STOCK COMPANY	37.080	10.000.068.702
- Viet Trung Petroleum General Trading Company Limited	14.808.908.638	9.449.405.538
- Phu Hai Company Limited	11.386.202.161	9.279.414.134
- Quy Huong Trading Company Limited	6.188.854.309	6.556.011.719
- Minh Khiem General Trading Company Limited	8.530.578.222	5.046.372.839
- Other trade receivables	174.756.090.007	129.311.485.609
	229.960.130.414	150.193.284.301

	Relationship	30/09/2026	01/01/2026
		VND	VND
b) Trade receivables from related parties			
- Petrovietnam Oil Corporation – Joint Stock Company	Parent company	1.223.109.353	-
- Petrovietnam Oil Ha Noi Joint Stock Company	Same parent company	30.141.841.041	16.911.176
- Saigon Petro Vietnam Oil Joint Stock Company	Same parent company	779.020.417	60.493.449
- Petrovietnam Oil Thanh Hoa – One-Member Limited Company	Same parent company	27.098.792	28.892.044
- Petrovietnam Oil Hung Yen Joint Stock Company	Same parent company		1.881.754
- Nam Dinh Petroleum Joint Stock Company	Same parent company	2.121.428	
- PETEC Trading and Investment Corporation	Same parent company	70.023.117	52.576.519
- Hai Phong PVOIL Petroleum Joint Stock Company	Same parent company	51.034.248	19.480.727
- PV Oil Mien Trung Joint Stock Company	Same parent company	197.599.393	97.636.641
- Petrovietnam Oil Transportation – One-Member Limited Company	Same parent company	89.891.991	1.132.26
		32.581.739.780	279.004.5

5. OTHER CURRENT RECEIVABLES

	30/09/2026		01/01/2026	
	Carrying amount	Allowance	Carrying amount	Allowance
	VND	VND	VND	VND
a) Current	18.282.762.368	-	13.183.076.443	-
- Advances	881.943.780	-	535.886.857	-
- Receivables from petrol stations for sales proceeds	2.594.619.742	-	3.740.310.553	-
- Receivables from customers for PVOIL Easy sales	14.269.842.922	-	-	-
- Other receivables	1.418.299.704	-	8.906.879.033	-
	19.164.706.148	-	13.183.076.443	-

6. INVENTORIES

	30/09/2026		01/01/2026	
	Cost	Allowance	Cost	Allowance
	VND	VND	VND	VND
- Merchandise	191.132.950.211	-	39.934.256.022	-
- Allowance for inventory write-downs	-	-	(873.757.470)	-
	191.132.950.211	-	39.060.498.552	-

7. CONSTRUCTION IN PROGRESS

	30/09/2026	01/01/2026
	VND	VND
- Capital construction	9.856.264.692	1.134.357.805
<i>Ky Tan petrol station project</i>	9.205.858.884	549.077.923
<i>Viet Tien petrol station project</i>	65.125.926	-
<i>Ky Trinh petrol station project</i>	585.279.882	585.279.882
	9.856.264.692	1.134.357.805

8. MOVEMENTS IN PROPERTY, PLANT AND EQUIPMENT

	Buildings and structures	Machinery and equipment	Transport and transmission equipment	Fixed assets used in administration and perennial plants	Total
	VND	VND	VND	VND	VND
Cost					
Balance at the beginning of the year	222.920.653.133	111.602.598.188	20.740.819.754	1.042.804.214	356.306.875.289
-Purchases during the period	1.933.279.556	8.070.021.187	-	73.050.000	10.076.350.743
- Transfers from completed construction in progress	-	-	-	-	-
Decreases during the period	-	3.973.902.084	-	-	3.973.902.084
- Other decreases	-	3.973.902.084	-	-	3.973.902.084
Balance at the end of the period	224.853.932.689	115.698.717.291	20.740.819.754	1.115.854.214	362.409.323.948
Accumulated depreciation					
Balance at the beginning of the year	140.857.091.368	81.886.047.048	15.718.494.836	974.530.288	239.436.163.54
-Depreciation charge for the period	6.736.612.938	5.403.022.945	472.714.711	41.358.430	12.653.709.02
Decreases during the period	-	3.973.902.084	-	-	3.973.902.084
- Other decreases	-	3.973.902.084	-	-	3.973.902.084
Balance at the end of the period	147.593.704.306	83.315.167.909	16.191.209.547	1.015.888.718	248.115.970.41
Carrying amount					
At the beginning of the year	82.063.561.765	29.716.551.140	5.022.324.918	68.273.926	116.870.711.7
At the end of the period	77.260.228.383	32.383.549.382	4.549.610.207	99.965.496	114.293.353.4

9. INTANGIBLE ASSETS

	Land use rights VND	Computer software VND	Total VND
Cost			
Balance at the beginning of the year	10.635.917.979	2.205.247.630	12.841.165.609
- Software upgrade costs	-	178.000.000	178.000.000
Balance at the end of the period	10.635.917.979	2.383.247.630	13.019.165.609
Accumulated amortisation			
Balance at the beginning of the year	-	1.230.186.283	1.230.186.283
-Amortisation charge for the period	-	322.292.981	322.292.981
Decreases during the period	-	-	-
- Other decreases	-	-	-
Balance at the end of the period	-	1.552.479.264	1.552.479.264
Carrying amount			
At the beginning of the year	10.635.917.979	975.061.347	11.610.979.326
At the end of the period	10.635.917.979	830.768.366	11.466.686.345

Land use rights comprise indefinite-term land use rights at Quang Tung, Quynh Tam, Binh Loc and Ky Van petrol stations, for which land use right certificates have been issued by the People's Committee of Ha Tinh Province.

10. DEFERRED EXPENSES

	30/09/2026 VND	01/01/2026 VND
a) Current	1.685.588.710	77.516.129
- Other items	1.685.588.710	77.516.129
b) Non-current	103.940.457.525	86.779.198.190
Land rent at Duc Ninh Dong Ward, Dong Hoi City (1)	7.807.309.616	7.956.480.000
Petrol station rental expenses	61.911.233.275	32.313.164.260
Vehicle rental expenses	1.784.650.536	984.413.979
Land rent for the petrol station at No. 417 Tran Phu Street, Ha Tinh City (1)	3.068.654.153	3.137.184.890
Land rent for Xuan An petrol station (1)	1.574.715.251	1.626.371.57
Asset repair costs	9.525.780.144	21.647.157.59
Compensation costs for site clearance at petrol stations (3)	509.334.711	509.334.71
Goodwill	16.733.678.721	17.058.730.56
Compensation costs for site clearance at Vung Ang Depot (2)	602.769.750	602.769.75
Other expenses	422.331.368	943.590.8
	105.626.046.235	86.856.714.3

(*) Compensation costs for site clearance at the Company's depot are progressively offset against land use levies and land rent payable to the State budget, pursuant to the Investment Incentive Certificate issued by the Vung Ang Economic Zone Management Board on 21/12/2008. However, the Company is exempt from land rent for the first 15 years of operation; therefore, these costs will be progressively offset in the 16th year of operation.

11. BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2026		During the year	
	Carrying amount		Amount repayable	
	VND	VND	VND	VND
a) Short-term borrowings				
- Short-term borrowings	-	-	6.573.000.000	6.573.000.000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ha Tinh Branch	-	-	6.573.000.000	6.573.000.000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Tinh Branch	-	-	-	-
- Current portion of long-term debt	1.173.000.000	1.173.000.000	773.938.400	911.000.000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ha Tinh Branch ⁽¹⁾	493.000.000	493.000.000	276.000.000	401.000.000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Tinh Branch ⁽³⁾	680.000.000	680.000.000	497.938.400	510.000.000
	1.173.000.000	1.173.000.000	7.346.938.400	7.484.000.000
b) Long-term borrowings				
- Long-term borrowings	827.819.367	827.819.367	-	773.938.400
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ha Tinh Branch ⁽¹⁾	329.880.967	329.880.967	-	276.000.000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Tinh Branch ⁽¹⁾	497.938.400	497.938.400	-	497.938.400
	827.819.367	827.819.367	-	773.938.400

12. CURRENT TRADE PAYABLES

		30/09/2026	Amount repayable	01/01/2026	Amount repayable
		Carrying amount		Carrying amount	
		VND	VND	VND	VND
a) Current trade payables		424.118.764.264	424.118.764.264	207.930.966.344	207.930.966.344
- Petrovietnam Oil Corporation		415.572.560.745	415.572.560.745	158.981.972.091	158.981.972.091
- Payables to other parties		8.546.203.519	8.546.203.519	48.948.994.253	48.948.994.253
		424.118.764.264	424.118.764.264	207.930.966.344	207.930.966.344
Relationship		30/09/2026	Amount repayable	01/01/2026	Amount repayable
		Carrying amount		Carrying amount	
		VND	VND	VND	VND
b) Trade payables to related parties					
- Petrovietnam Oil Corporation	Parent company	415.572.560.745	415.572.560.745	158.981.972.091	158.981.972.091
- Thu Duc Trading and Import Export Joint Stock Company	Same parent company				
- PV Oil Mien Trung Joint Stock Company	Same parent company	45.785.915	45.785.915	10.366.731	10.366.731
- Petrovietnam Oil Phu Yen Joint Stock Company	Same parent company	264.514	264.514	793.735	793.735
- Petrovietnam Oil Transportation – One-Member Limited Company	Same parent company	1.562.504.261	1.562.504.261	1.326.952.491	1.326.952.491
- Nam Dinh Petroleum Joint Stock Company	Same parent company	5.250.544	5.250.544	7.290.281	7.290.281
- Phu Tho Petrovietnam Oil Joint Stock Company	Same parent company	7.801	7.801	7.801	7.801
- Mekong Petroleum Joint Stock Company (PetroMekong)	Same parent company	3.401.881	3.401.881	609.212	609.212
- PVOIL Lube Joint Stock Company	Same parent company	984.715.383	984.715.383	580.752.073	580.752.073
		418.174.491.044	418.174.491.044	160.908.744.415	160.908.744.415

13. TAXES AND OTHER AMOUNTS PAYABLE TO THE STATE

	Receivable at the beginning of the year VND	Payable at the beginning of the year VND	Amount payable for the period VND	Amount actually paid during the period VND	Receivable at the end of the period VND	Payable at the end of the period VND
Value added tax	-	5.011.218.091	14.577.166.547	19.588.384.638	-	-
Corporate income tax	-	945.799.148	6.971.410.207	7.113.675.722	-	803.533.633
Personal income tax	135.423.637		594.940.836	453.421.946	-	6.095.253
Environmental protection tax	-	34.630.561.169	83.410.364.186	117.692.649.073	-	348.276.282
Environmental protection tax	-		-	129.362.646	129.362.646	
House and land tax, land rent	-		724.804.297	724.804.297	-	-
Other taxes	-	-	236.952.000	236.952.000	-	-
Fees, charges and other amounts payable	-	-	-	-	-	-
	<u>135.423.637</u>	<u>40.587.578.408</u>	<u>106.515.638.073</u>	<u>145.939.250.322</u>	<u>129.362.646</u>	<u>1.157.905.168</u>

14. CURRENT ACCRUED EXPENSES

a) Current

Petrol station rental expenses
Insurance expenses
Other expenses

	30/09/2026	01/01/2026
	VND	VND
	8.853.750.412	760.913.092
	39.475.600	60.328.805
		135.841.443
	8.814.274.812	564.742.843
	8.853.750.412	760.913.092

15. OTHER CURRENT PAYABLES

a) Current

- Trade union contributions
- Dividends payable
Amounts payable in respect of PVOIL Easy sales proceeds
+ Petrovietnam Oil Binh Thuan Joint Stock Company
+ PV Oil Mien Trung Joint Stock Company
+ Petrovietnam Oil Ha Noi Joint Stock Company
+ Mekong Petroleum Joint Stock Company (PetroMekong)
+ Petrovietnam Oil Thanh Hoa – One-Member Limited Company
+ Nam Dinh Petroleum Joint Stock Company
+ PETEC Trading and Investment Corporation
+ Petrovietnam Oil Vung Tau Joint Stock Company
+ Hai Phong PVOIL Petroleum Joint Stock Company
+ Petrovietnam Oil Hung Yen Joint Stock Company
+ Petrovietnam Oil Phu Yen Joint Stock Company
+ Phu Tho Petrovietnam Oil Joint Stock Company
+ Thu Duc Trading and Import Export Joint Stock Company (Timexco)
+ Saigon Petro Vietnam Oil Joint Stock Company
+ Petrovietnam Oil Corporation – Joint Stock Company
+ Petrovietnam Oil Cai Lan Joint Stock Company
Other payables
b) Non-current
Deposits and collateral received (1)

	30/09/2026	01/01/2026
	VND	VND
	31.410.758.888	10.628.884.071
	173.748.789	621.359.493
	4.939.914.170	4.468.640.580
	21.229.924.163	7.613.257.632
	520.861.355	329.333.907
	5.813.690.148	3.078.384.185
	2.011.123.702	1.133.555.853
	194.972.821	11.123.120
	325.882.974	99.223.258
	1.178.569.915	488.525.753
	402.810.595	163.700.820
	245.281.554	110.758.090
	458.254.355	225.207.530
	88.266.590	53.157.001
	624.637.330	258.268.496
	1.554.327.960	578.035.126
	794.873.992	892.198.736
	1.725.344.369	184.767.561
	5.177.762.400	7.018.196
	113.264.103	
	5.067.171.766	(2.074.373.634)
	-	-
	31.410.758.888	10.628.884.071

16. EQUITY

a) Reconciliation of movements in equity

	Owners' contributed capital	Investment and development fund	Financial reserve fund	Retained earnings	Tot
	VND	VND	VND	VND	VND
Balance at the beginning of the previous year	124.996.120.000	37.113.389.298	-	21.310.203.045	183.419.712.3
Increase in capital during the period	-	-	-	-	-
Adjustments under KLKTNN	-	-	-	-	-
Profit for the previous period	-	-	-	10.372.962.958	10.372.962.9
Other decreases	-	-	-	-	-
Appropriation of profits	-	886.610.702	-	7.767.835.318	8.654.446.
Balance at the end of the previous period	124.996.120.000	38.000.000.000	-	23.915.330.686	186.911.450.
Balance at the beginning of the current year	124.996.120.000	38.000.000.000	-	23.915.330.686	186.911.450
Profit for the current period	-	-	-	19.947.756.153	19.947.756
Appropriation of profits	-	1.000.000.000	-	7.899.068.783	8.899.068
Other adjustments	-	-	-	-	-
Balance at the end of the current period	124.996.120.000	39.000.000.000	-	35.964.018.056	199.960.138

b) Details of owners' contributed capital

	At the end of the period VND	Ownership percentage %	At the beginning of the year VND	Ownership percentage %
Petrovietnam Oil Corporation – Joint Stock Company	70.625.000.000	56,50%	70.625.000.000	56,50%
Petro Vietnam LPG Trading Joint Stock Company	12.480.000.000	9,98%	12.480.000.000	9,98%
Ha Tinh Minerals and Trading Joint Stock Corporation	12.500.000.000	10,00%	12.500.000.000	10,00%
Capital contributed by other shareholders	29.391.120.000	23,51%	29.391.120.000	23,51%
	124.996.120.000	100%	124.996.120.000	100,0%

c) Capital transactions with owners and distributions of dividends and profits

	9 months of 2026 VND	9 months of 2026 VND
Owners' contributed capital		
- <i>Contributed capital at the beginning of the year</i>	124.996.120.000	124.996.120.000
- <i>Increase in contributed capital during the period</i>	-	-
- <i>Contributed capital at the end of the period</i>	124.996.120.000	124.996.120.000

d) Shares

	30/09/2026	01/01/2026
Number of shares registered for issue	12.499.612	12.499.612
Number of shares sold to the public	12.499.612	12.499.612
- <i>Ordinary shares</i>	12.499.612	12.499.612
Number of shares outstanding	12.499.612	12.499.612
- <i>Ordinary shares</i>	12.499.612	12.499.612
Nominal value per outstanding share (VND):	10.000	10.000

e) The Company's funds

	30/09/2026 VND	01/01/2026 VND
- Investment and development fund	39.000.000.000	37.113.389.29
	39.000.000.000	37.113.389.29

17. TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	9 months of 2026 VND	9 months of 2026 VND
Revenue from sales of goods	5.515.264.181.030	3.169.222.727.2
Revenue from rendering of services	41.691.082.925	35.043.811.3
	5.556.955.263.955	3.204.266.538.6

	Relationship	9 months of 2026 VND	9 months of 202 VN
Revenue from related parties			
- Petrovietnam Oil Corporation	Parrent company	10.462.856.485	10.307.941.21
- Petrovietnam Oil Ha Noi Joint Stock Company	Same parrent company	117.181.252.151	140.258.82
- Nam Dinh Petroleum Joint Stock Company	Same parrent company	147.005.541.258	33.833.6
- Hai Phong PVOIL Petroleum Joint Stock Company	Same parrent company	8.122.655.627	265.388.8
- Petrovietnam Oil Bac Lieu – One-Member Limited Company	Same parrent company		11.916.00
- Petrovietnam Oil Thanh Hoa Joint Stock Company	Same parrent company	3.081.711.316	19.634.737.38
- Saigon Petro Vietnam Oil Joint Stock Company	Same parrent company	16.914.191.449	2.278.270.19
- Petrovietnam Oil Binh Thuan Joint Stock Company	Same parrent company	20.529.118	7.844.48
- PV Oil Mien Trung Joint Stock Company	Same parrent company	31.430.986.734	2.475.555.01
- PETEC Trading and Investment Corporation (Petec)	Same parrent company	478.641.723	665.388.82
- Petrovietnam Oil Hung Yen Joint Stock Company	Same parrent company	261.275.355	1.017.96
- Petrovietnam Oil Phu Yen Joint Stock Company	Same parrent company	27.535.731	4.549.41
- Mekong Petroleum Joint Stock Company	Same parrent company	2.705.213	725.82
- Thu Duc Petroleum Joint Stock Company	Same parrent company	29.881.066.858	29.555.715.78
- Petrovietnam Oil Transportation – One-Member Limited Company	Same parrent company	1.397.219.815	23.383.86
- Petrovietnam Oil Vung Tau Joint Stock Company	Same parrent company	9.049.157	1.342.76
- Phu Tho Petrovietnam Oil Joint Stock Company	Same parrent company	39.756.945	10.993.69
- Petrovietnam Oil Cai Lan Joint Stock Company	Same parrent company	4.118.278	1.017.96
		366.321.093.213	65.419.881.70

18. REVENUE DEDUCTIONS

	9 months of 2026 VND	9 months of 202 VN
- Trade discounts	-	
	-	

19. NET REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	9 months of 2026 VND	9 months of 202 VN
Net revenue from sales of goods	5.515.264.181.030	3.169.222.727.27
Net revenue from rendering of services	41.691.082.925	35.043.811.38
	5.556.955.263.955	3.204.266.538.6

20. COST OF SALES

	9 months of 2026 VND	9 months of 20 VI
Cost of goods sold	5.316.829.852.291	3.067.894.609.3
Cost of services rendered	34.719.399.679	31.086.019.
	5.351.549.251.970	3.098.980.628.

21. FINANCE INCOME

Interest on deposits and loans
Early payment incentives from the Corporation

9 months of 2026	9 months of 2025
VND	VND
55.665.774	60.190.304
2.985.130.457	913.324.550
3.040.796.231	973.514.854

22. FINANCE COSTS

Interest expense
Foreign exchange differences

9 months of 2026	9 months of 2025
VND	VND
109.590.621	314.781.448
607.882.694	-
717.473.315	314.781.448

23. SELLING EXPENSES

Raw material and supply costs
Labour costs
Depreciation and amortisation of fixed assets
Major fixed asset repair costs
Transport costs
External service costs
Other cash expenses

9 months of 2026	9 months of 2025
VND	VND
10.340.000	
55.234.459.218	33.503.119.011
6.699.678.253	6.709.557.232
31.518.443.952	
16.978.863.665	
3.402.119.846	20.850.190.322
40.361.845.123	26.468.181.356
154.205.750.057	87.531.047.921

24. GENERAL AND ADMINISTRATIVE EXPENSES

Labour costs
Depreciation and amortisation of fixed assets
Provision expenses
External service costs
Other cash expenses

9 months of 2026	9 months of 2025
VND	VND
2.612.861.337	1.328.776.551
193.729.417	78.474.651
12.637.437.620	
1.257.024.412	2.302.476.931
11.449.465.765	3.888.313.511
28.150.518.551	7.598.041.644

25. OTHER INCOME

Other income

9 months of 2026	9 months of 2025
VND	VND
2.633.730.882	816.336.211
2.633.730.882	816.336.211

26. OTHER EXPENSES

Other expenses

9 months of 2026	9 months of 2025
VND	VND
1.087.630.815	1.178.762.083
1.087.630.815	1.178.762.083

27. CURRENT CORPORATE INCOME TAX EXPENSE

Total accounting profit before corporate income tax
Upward adjustments
+ *Other expenses*
+ *Remuneration for members of the Board of Directors who are not directly involved in managing production and business operations*
Taxable income
Income from principal business activities eligible for tax incentives
Income from other activities not eligible for tax incentives ()*
Corporate income tax expense on principal business activities eligible for tax incentives
Corporate income tax expense on other activities not eligible for tax incentives
Current corporate income tax expense

Corporate income tax payable at the beginning of the year
Corporate income tax paid during the period

9 months of 2026	9 months of 2025
VND	VND
26.919.166.360	10.453.127.870
7.937.884.675	1.178.762.083
7.604.884.675	1.178.762.083
333.000.000	-
34.857.051.035	11.631.889.953
-	-
34.857.051.035	11.631.889.953
-	-
6.971.410.207	2.326.377.991
6.971.410.207	2.326.377.991
945.799.148	1.273.700.760
7.113.675.722	1.273.700.760
803.533.633	2.326.377.991

Corporate income tax payable at the end of the period

28. BASIC EARNINGS PER SHARE

Basic earnings per share
attributable to the Company's
ordinary shareholders are
calculated based on the
following figures:

Net profit after tax
Profit attributable to ordinary shareholders
Weighted average number of ordinary shares outstanding during the period

9 months of 2026	9 months of 2025
VND	VND
19.947.756.153	8.126.749.879
19.947.756.153	8.126.749.879
12.499.612	12.499.612
1.596	650

Basic earnings per share

29. PRODUCTION AND OPERATING EXPENSES BY NATURE

Raw material and supply costs
Labour costs
Depreciation and amortisation of fixed assets
External service costs
Other cash expenses

9 months of 2026	9 months of 2025
VND	VND
10.340.000	-
57.847.320.555	34.831.895.566
6.893.407.670	6.788.031.888
4.659.144.258	23.319.471.993
51.811.310.888	30.356.494.875
121.221.523.371	95.295.894.321

30. FINANCIAL INSTRUMENTS

The Company's financial instruments comprise:

	Carrying amount			
	30/09/2026		01/01/2026	
	Cost	Allowance	Cost	Allowance
	VND	VND	VND	VND
Financial assets				
Cash and cash equivalents	214.197.911	-	270.466.711	-
Trade and other receivables	248.255.942.782	(12.637.437.620)	106.166.741.132	(117.920.000)
Total	248.470.140.693	(12.637.437.620)	106.437.207.843	(117.920.000)
	30/09/2026		01/01/2026	
	VND		VND	
Financial liabilities				
Borrowings and debt			1.089.819.367	2.000.819.367
Trade and other payables			455.529.523.152	177.964.441.924
Accrued expenses			8.853.750.412	760.913.092
Total			465.473.092.931	180.726.174.383

Financial assets and financial liabilities have not been remeasured at fair value at the financial year end, as Circular No. 210/2009/TT-BTC and the prevailing regulations require the presentation and disclosure of information on financial instruments in the financial statements but do not provide corresponding guidance on measuring and recognising the fair value of financial assets and financial liabilities, except for allowances for doubtful debts and impairment of investments in securities, as detailed in the relevant notes.

Financial risk management

The Company's financial risks comprise market risk, credit risk and liquidity risk. The Company has established a system of controls to maintain a reasonable balance between the costs arising from risk and the costs of risk management. The Company's management is responsible for monitoring the risk management process to ensure a reasonable balance between risk and risk control.

Market risk

The Company's business activities are primarily exposed to risks arising from changes in interest rates.

Interest rate risk:

The Company is exposed to interest rate risk because the fair value of future cash flows from a financial instrument will fluctuate as market interest rates change, where the Company holds term or demand deposits, borrowings and debt bearing floating interest rates. The Company manages interest rate risk by analysing competitive market conditions to obtain interest rates favourable to its purposes.

Credit risk

Credit risk is the risk that a party to a financial instrument or contract fails to discharge its obligations, resulting in a financial loss to the Company. The Company is exposed to credit risk arising from its production and business activities (primarily trade receivables) and financing activities (including bank deposits, loans granted and other financial instruments).

	1 year or less	Over 1 year and up to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/09/2026				
Cash and cash equivalents	214.197.911	-	-	214.197.911
Trade and other receivables	235.605.455.162	13.050.000	-	235.618.505.162
Total	235.819.653.073	13.050.000	-	235.832.703.073
As at 01/01/2026				
Cash and cash equivalents	291.127.035	-	-	291.127.035
Trade and other receivables	163.376.360.744	13.050.000	-	163.389.410.744
Total	163.667.487.779	13.050.000	-	163.680.537.779

Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting its financial obligations due to a shortage of funds. The Company's liquidity risk arises primarily from mismatches between the maturities of its financial assets and financial liabilities.

The maturity profile of financial liabilities, based on expected contractual payments (representing principal cash flows), is as follows:

	1 year or less	Over 1 year and up to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/09/2026				
Borrowings and debt	1.035.938.400	53.880.967	-	1.089.819.367
Trade and other payables	455.529.523.152	-	-	455.529.523.152
Accrued expenses	8.853.750.412	-	-	8.853.750.412
Total	465.419.211.964	53.880.967	-	465.473.092.931
As at 01/01/2026				
Borrowings and debt	1.173.000.000	827.819.367	-	2.000.819.367
Trade and other payables	177.964.441.924	-	-	177.964.441.924
Accrued expenses	760.913.092	-	-	760.913.092
Total	179.898.355.016	827.819.367	-	180.726.174.383

The Company considers the concentration of risk relating to debt repayments to be manageable. The Company is able to settle its liabilities as they fall due using cash flows from operating activities and proceeds from maturing financial assets.

31. EVENTS AFTER THE REPORTING PERIOD

No material events have occurred after the reporting period that require adjustment to, or disclosure in, these financial statements.

32. SEGMENT REPORTING

The Company's principal business activity is petroleum trading, conducted mainly in the three provinces of Nghe An, Ha Tinh and Quang Binh. Accordingly, the Company does not present segment information by business segment or geographical area.



33. COMPARATIVE FIGURES

The comparative figures in the balance sheet and the corresponding notes are those presented in the financial statements for the first nine months of 2025 and the financial statements for 2025 audited by VACO Auditing Company Limited.

Prepared on 15/10/2026

Prepared by



Nguyen Thi Phuong

Chief Accountant



Bui Duc Duy



Director



Hoang Nguyen Thanh