PETROVIETNAM OIL CORPORATION
PETEC TRADING AND INVESTMENT CORPORATION
194 Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City

Form: B 01a - DN
(Issued together with Circular No. 99/2025/TT-BTC dated Octorber 27, 2025 of the Ministry of Finance)

STATEMENT OF FINANCIAL POSITION

Day 30 Month 09 Year 2026

Currency Unit: VND

Norm	Code	Interpretation	Date 30/09/2026	Date 01/01/2026
1	2	3	4	5
A - SHORT-TERM ASSETS	**100**		**585.941.164.260**	**413.247.522.579**
I. CASH AND CASH EQUIVALENTS	**110**		**122.934.541.709**	**37.633.419.686**
1. Cash	111	V.1	122.934.541.709	37.633.419.686
2. Cash Equivalents	112			
II. SHORT-TERM INVESTMENTS	**120**			**410.000.000**
1. Trading Securities	121			
2. Allowances for decline in value of trading securities (*)	122			
3. Held-to-Maturity Investments	123	V.2		410.000.000
4. Provision on held-to-maturity investments	124			
5. Other short-term investments	125			
6. Provision for loss on other short-term investments	126			
III. SHORT-TERM RECEIVABLES	**130**		**309.300.634.210**	**351.392.725.299**
1. Short-term trade receivables	131	V.3	728.600.563.030	730.744.865.300
2. Short-term repayments to suppliers	132	5	6.987.839.186	51.491.112.734
3. Short-term intra-company receivables	133			
4. Receivables under schedule of construction contract	134			
5. Other Short-term Receivables	135	V.4	223.686.243.441	212.958.368.311
6. Short-term allowances for doubtful debts (*)	136	V.3	(649.974.011.447)	(643.801.621.046)
7. Shortage of assets awaiting resolution	137			
IV. INVENTORIES	**140**	**V.8**	**135.915.552.104**	**20.009.800.980**
1. Inventories	141		135.915.552.104	20.009.800.980
2. Allowances for decline in value of inventories (*)	142			
V. Short-term Biological Assets	**150**			
1. Consumable Livestock in short-term	151			
2. Consumable Plants or Seasonal Crops in short-term	152			
3. Provision for Loss on Short-term Biological Assets	153			
VI. OTHER CURRENT ASSETS	**160**		**17.790.436.237**	**3.801.576.614**
1. Short-term Prepaid Expenses	161	V.13	3.437.712.512	2.953.147.886
2. Deductible VAT	162	V.14	14.342.844.895	806.583.480
3. Taxes and other receivables from government budget	163		9.878.830	41.845.248
4. Government bonds purchased for resale	164			
5. Others Current Assets	165			
B - LONG-TERM ASSETS	**200**		**917.606.397.732**	**823.519.497.284**
I. LONG-TERM RECEIVABLES	**210**		**2.462.092.400**	**2.495.022.095**
1. Long-term trade receivables	211			
2. Long-term repayments to suppliers	212			
3. Working capital provided to sub-units	213			
4. Long-term intra-company receivables	214			
5. Other Long-term Receivables	215	V.4	2.462.092.400	2.495.022.095
6. Long-term allowances for doubtful debts (*)	216			
II. FIXED ASSETS	**220**		**299.369.539.053**	**316.505.786.138**
1. Tangible Fixed Assets	221	V.10	179.635.880.263	195.477.469.626
- Historical Cost	222		648.206.589.455	647.415.789.455

Norm	Code	Interpretation	Date 30/09/2026	Date 01/01/2026
- Accumulated Depreciation (*)	223		(468.570.709.192)	(451.938.319.829)
2. Finance lease fixed assets	224	V.12	3.281.969.812	3.854.591.995
- Historical Cost	225		6.105.720.000	6.105.720.000
- Accumulated Depreciation (*)	226		(2.823.750.188)	(2.251.128.005)
3. Intangible Fixed Assets	227	V.11	116.451.688.978	117.173.724.517
- Historical Cost	228		134.597.054.289	134.597.054.289
- Accumulated Depreciation (*)	229		(18.145.365.311)	(17.423.329.772)
III. Long-term Biological Assets	**230**			
1. Bearer Livestock	231			
a) Bearer Livestock: Cost of Immature Phase	232			
b) Bearer Livestock: Cost of Mature Phase	233			
- Original Cost	234			
- Accumlated Depreciation	235			
2. Consumable Livestock in long-term	236			
3. Consumable Plants or Seasonal Crops in long-term	237			
4. Provision for Loss on Biological Assets: Long term	238			
IV. INVESTMENT PROPERTIES	**240**			
- Historical Cost	241			
- Accumulated Depreciation	242			
V. LONG-TERM ASSETS IN PROGRESS	**250**		**195.310.220.807**	**66.054.592.229**
1. Long-term Work In Progress	251			
2. Construction in progress	252	V.9	195.310.220.807	66.054.592.229
VI. LONG-TERM INVESTMENTS	**260**	V.7	**96.697.871.759**	**97.152.823.020**
1. Investments in Subsidiaries	261		74.447.968.267	74.447.968.267
2. Investments in joint ventures and associates	262		20.899.316.867	20.899.316.867
3. Investments in equity of other entities	263		32.408.321.443	32.408.321.443
4. Allowances for long-term investments (*)	264		(31.057.734.818)	(30.602.783.557)
5. Held-to-Maturity Investments	265			
6. Provision for loss on held-to-maturity investments in long-term	266			
VII. OTHER LONG-TERM ASSETS	**270**		**323.766.673.713**	**341.311.273.802**
1. Long-term Prepaid Expenses	271	V.13	323.335.954.917	341.311.273.802
2. Deferred Income Tax Assets	272			
3. Long-term equipment and spare parts for replacement	273			
4. Other long-term assets	274		430.718.796	
TOTAL ASSETS (280=100+200)	**280**		**1.503.547.561.992**	**1.236.767.019.863**
C - LIABILITIES (300=310+330)	**300**		**805.983.004.495**	**556.506.430.307**
I. SHORT-TERM LIABILITIES	**310**		**672.997.469.674**	**499.405.312.183**
1. Short-term trade payables	311	V.17	574.502.672.151	393.178.110.978
2. Short-term prepayments from customers	312		3.475.029.685	5.647.003.506
3. Dividend and interest payables	313			
4. Taxes and other payables to government budget	314	V.16	3.913.593.698	74.519.427.946
5. Payables to employees	315		36.685.547.018	10.488.992.911
6. Short-term accrued expenses	316	V.18	44.166.267.339	7.539.502.238
7. Short-term intra-company payables	317			
8. Payables under schedule of construction contract	318			
9. Short-term deferred revenue	319		1.677.313.844	3.500.000.000
10. Other Short-term Payables	320	V.19	7.845.252.216	3.706.223.095
11. Short-term borrowings and finance lease liabilities	321	V.15	864.618.814	958.876.600
12. Short-term provisions	322			
13. Bonus and welfare fund	323		(132.825.091)	(132.825.091)
14. Price Stabilisation Fund	324			
15. Government bonds purchased for resale	325			

Norm	Code	Interpretation	Date 30/09/2026	Date 01/01/2026
II. LONG-TERM LIABILITIES	330		132.985.534.821	57.101.118.124
1. Long-term trade payables	331			
2. Long-term repayments from customers	332			
3. Taxes and other payables to government budget in long-term	333			
4. Long-term accrued expenses	334			
5. Intra-company payables for operating capital received	335			
6. Long-term intra-company payables	336			
7. Long-term Deferred revenue	337		163.636.369	409.090.912
8. Other Long-term Payables	338	V.19	132.436.524.336	55.682.068.829
9. Long-term borrowings and finance lease liabilities	339	V.15	385.374.116	1.009.958.383
10. Convertible Bonds	340			
11. Preferred Shares	341			
12. Deferred income tax payables	342			
13. Long-term provisions	343			
14. Science and Technology Development Fund	344			
D - OWNER'S EQUITY (400=410+430)	400	V.21	697.564.557.497	680.260.589.556
1. Contributed capital	411		2.488.774.701.456	2.488.774.701.456
- Ordinary Shares with Voting Right	411A		2.488.774.701.456	2.488.774.701.456
- Preferred Shares	411B			
2. Capital surplus	412			
3. Conversion options on convertible bonds	413			
4. Other capital	414			
5. Treasury shares (*)	415			
6. Differences upon asset revaluation	416			
7. Exchange Rate Differences	417			
8. Development and investment funds	418			
9. Other equity funds	419			
10. Undistributed profit after tax	420		(1.791.210.143.959)	(1.808.514.111.900)
- Undistributed profit after tax brought forward	420A		(1.808.514.111.900)	(1.808.572.406.114)
- Undistributed profit after tax for the current year	420B		17.303.967.941	58.294.214
TOTAL SOURCES (440=300+400)	440		1.503.547.561.992	1.236.767.019.863

Approved on 26 October 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Do Thi Bich Lien	Trinh Anh Tuan	Tran Van Duong

M.S.D.N: 0300649476 TỔNG CÔNG TY THƯƠNG MẠI KỸ THUẬT VÀ ĐẦU TƯ -CTCP P.XUÂN HÒA - TP.HỒ CHÍ MINH

PETROVIETNAM PVOIL

TỔNG CÔNG TY THƯƠNG MẠI KỸ THUẬT VÀ ĐẦU TƯ - CÔNG TY CỔ PHẦN
2026-10-26 14:01:36

PETROVIETNAM OIL CORPORATION
PETEC TRADING AND INVESTMENT CORPORATION
194 Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City

Form B 02a - DN
(Enclosed with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance)

INCOME STATEMENT

From 1 January 2026 to 30 September 2026

Currency Unit: VND

Norm	Code	Interpretation	The Third Quarter of		Accumulated from the beginning of the year to September 30	
			2026	2025	2026	2025
1. Revenues from sales and services rendered	01	VI.1	2.835.240.951.947	1.252.510.543.770	8.348.473.198.547	3.803.198.422.349
2. Revenue deductions	02		-	-	-	-
3. Net revenues from sales and services rendered (10=01-02)	10		2.835.240.951.947	1.252.510.543.770	8.348.473.198.547	3.803.198.422.349
4. Costs of goods sold	11	VI.2	2.735.882.253.006	1.184.504.963.777	8.065.440.978.972	3.616.926.516.448
5. Gross revenues from sales and services rendered (20=10-11)	20		99.358.698.941	68.005.579.993	283.032.219.575	186.271.905.901
6. Profit and Loss from the investment property selling	21		-	-	-	-
7. Financial Income	22	VI.3	2.467.947.200	1.211.241.168	7.494.518.812	2.171.957.258
8. Financial Expenses	23	VI.4	34.413.903	50.674.222	569.508.255	95.978.521
- In Which: Borrowing Cost	*24*		*34.413.903*	*50.674.222*	*114.556.994*	*169.775.343*
9. Selling Expenses	25	VI.7b	77.212.474.994	51.046.860.913	230.234.397.702	162.534.078.678
10. General administration expenses	26	VI.7a	8.797.325.283	7.054.349.198	42.605.905.236	26.446.392.473
11. Net profits from operating activities {30=20+21+22-(23+25+26)}	30		15.782.431.961	11.064.936.828	17.116.927.194	(632.586.513)
12. Other income	31	VI.5	431.972.717	281.134.494	1.222.642.756	795.333.063
13. Other expenses	32	VI.6	942.071.849	13.822.024	1.035.602.009	68.719.204
14. Other profits (40=31-32)	40		(510.099.132)	267.312.470	187.040.747	726.613.859
15. Total net profit before tax (50=30+40)	50		15.272.332.829	11.332.249.298	17.303.967.941	94.027.346
16. Current corporate income tax expenses	51	VI.9	-	-	-	-
17. Deferred corporate income tax expenses	52		-	-	-	-
18. Profits after enterprise income tax (60=50-51-52)	60		15.272.332.829	11.332.249.298	17.303.967.941	94.027.346
19. Basic earnings per share	70		-	-	-	-
20. Diluted earnings per share	71		-	-	-	-

Approved on 16 October 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Do Thi Bich Lien	Trinh Anh Tuan	Tran Van Duong

M.S.D.N: 0300649476 TỔNG CÔNG TY THƯƠNG MẠI KỸ THUẬT VÀ ĐẦU TƯ -CTCP P.XUÂN HÒA - TP.HỒ CHÍ MINH

PETROVIETNAM OIL CORPORATION
PETEC TRADING AND INVESTMENT CORPORATION
194 Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City

Form B 03a - DN
(Issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance)

CASH FLOW STATEMENT SUMMARY (Indirect Method)

From 1 January 2026 to 30 September 2026

Currency Unit: VND

Article	Code	From 01/01/2026 until 30/09/2026	From 01/01/2025 until 30/09/2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before Tax	01	**17.303.967.941**	**94.027.346**
2. Adjustments for			
- Depreciation of Fixed Asset and Investment Properties	02	17.927.047.085	18.564.251.521
- Provisions	03	6.627.341.662	41.092.219
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04		
- Gains (losses) on investing activities	05	(330.696.350)	(864.009.343)
- Borrowing costs	06	114.556.994	169.775.343
- Other Adjustments	07		
3. Operating Profit before Changes in Working Capital	08	**41.642.217.332**	**18.005.137.086**
- Increase (decrease) in receivables	09	21.224.596.948	(16.319.591.283)
- Increase (decrease) in inventories	10	(115.905.751.124)	3.270.654.920
- Increase (decrease) in payables (exclusive of interest payables, enterprise income tax payables)	11	249.437.822.250	(11.070.353.631)
- Increase (decrease) in prepaid expenses	12	17.490.754.259	17.761.372.254
- Increase (decrease) in trading securities	13		
- Repayment of borrowings	14	(114.556.994)	(169.775.343)
- Enterprise income tax paid	15		
- Other Receipts from Operating Activities	16		
- Other payments on operating activities	17		(449.752.633)
Net Cash Flows from Operating Activities	20	**213.775.082.671**	**11.027.691.370**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Purchase or construction of fixed assets and other long-term assets	21	(128.065.118.149)	
2. Proceeds from disposals of fixed assets and other long-term assets	22		324.459
3. Loans and purchase of debt instruments from other entities	23		
4. Collection of loans and repurchase of debt instruments of other entities	24	410.000.000	
5. Equity investments in other entities	25		
6. Proceeds from equity investment in other entities	26		
7. Interest and dividend received	27	330.718.350	863.684.884
Net Cash Flows from Investing Activities	30	**(127.324.399.799)**	**864.009.343**
III. CASH FLOWS FROM FINANCING ACTIVITIES			
2. Repayments of contributed capital and repurchase of stock issued	32		
3. Proceeds from borrowings	33		
4. Repayment of principal	34		
5. Repayment of financial principal	35	(718.842.053)	(870.250.365)
6. Dividends or profits paid to owners	36		
Net Cash Flows from Financing Activities	40	**(718.842.053)**	**(870.250.365)**
Net cash flows during the fiscal year (50=20+30+40)	50	**85.731.840.819**	**11.021.450.348**
Cash and cash equivalents at the beginning of fiscal year	60	**37.633.419.686**	**45.185.552.412**
Effect of exchange rate fluctuations	61		
Cash and cash equivalents at the end of fiscal year (70=50+60+61)	70	**123.365.260.505**	**56.207.002.760**

Approved on 16 October 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Do Thi Bich Lien	Trinh Anh Tuan	Tran Van Duong

M.S.D.N: 0300849476 TỔNG CÔNG TY THƯƠNG MẠI KỸ THUẬT VÀ ĐẦU TƯ -CTCP P.XUÂN HÒA - TP.HỒ CHÍ MINH

I - Operational characteristics of the enterprise:

1. Form of capital ownership:

- Tradinh and Investment Corporation – Joint Stock Company (PETEC), is an enterprise equitized from Technical Trade and Investment Company Limited (100% state-owned enterprise);
- On May 18, 2011, the Department of Planning and Investment of Ho Chi Minh City issued "Business Registration Certificate" No. 0300649476 in the form of a Joint Stock Company with a charter capital of 2.600.000.000.000 VND (of which the Group Vietnam Oil and Gas accounts for 94.77% of charter capital);
- On April 26, 2013, PETEC Corporation issued shareholder certificate to Vietnam Oil Corporation (PVOIL) according to the contract to transfer all capital at PETEC from Vietnam Oil and Gas Group to PVOIL Corporation;
- PETEC has 3 subsidiaries (including indirect ownership), which includes 2 joint stock companies and 1 100% capital limited company, in addition PETEC also has 2 affiliated companies.

2. Business field:

Petroleum trading; petroleum storage services; general warehousing services

3. Business sector:

- Oil and gas business includes: organizing wholesale and retail channels for oil and gas and other petroleum products;
- Provide warehousing and goods storage services;
- Joint venture and partnership activities: ports, banks, insurance, petrol stations, real estate business, construction of civil and industrial works…;

4. Normal business production cycle: no more than 12 months.

5. The operational characteristics of the business during the period affect the financial statements:

6. Business structurep:

List of subsidiaries:

- PETEC Vinh Long Oil Terminal One Member Limited Liability Company
- PETE Coffee Joint Stock Company
- Petrol Technique Land Joint Stock Company

List of affiliated joint venture companies:

- PETEC Logistics Joint Stock Company

List of affiliated units without legal accounting entitiesdependent:

- 03 Enterprise: PETEC Hai Phong Oil and Gas Enterprise, PETEC Hòa Hiệp Da Nang Oil and Gas Enterprise, PETEC Cái Mép Oil and Gas Enterprise.
- 27 branches including: PETEC Mien Bac Branch, Hai Phong, Thanh Hoa, Thai Binh, Đa Nang, Quang Nam, Quang Tri, Binh Dinh, Long An, Vinh Long, Tra Vinh, Dong Thap, Can Tho, Binh Thuan, Tay Ninh, Lam Dong, Binh Phuoc, Dong Nai, Binh Duong, Ninh Thuan, Gia Lai, Dak Lak, Hai Duong, Nghe An, Kon Tum, Vung Tau, Ca Mau.

7. **The number of employees as at September 30, 2026 was 522 persons (December 31, 2025: 508 persons).**

8. **Statement on comparability information on financial statements:**

From January 1, 2026, the Corporation applies Circular No. 99/2025/QĐ-BTC dated October 27, 2025 of the Ministry of Finance guiding the enterprise accounting regime. This circular is effective for the fiscal year starting on or after January 1, 2026, replacing Decision No. 200/2015/QĐ-BTC dated December 22, 2015, of the Ministry of Finance. However, the adoption of the new accounting regime has resulted in certain changes in accounting policies and the presentation principles in the separate financial statements. Accordingly, some comparative figures relating to the opening balances have been restated to ensure consistency and comparability.

9. Disclosure of other information in the Financial Statements in accordance with relevant laws and regulations, such as corporate law and securities law, etc.

II - Accounting period, currency unit used in accounting:

1. **Accounting period:** starting from January 1st and ending on December 31st of the same fiscal year.

2. **Currency unit used in accounting:** Vietnamese Dong

III - Applicable Accounting Standards and Regime:

1. Applicable accounting regime:

The corporation applies the accounting regime according to Circular No. 99/2025/QĐ-BTC dated October 27, 2025, of the Ministry of Finance, guiding the Enterprise Accounting Regime along with the issued, amended, and supplemented Vietnamese accounting circulars and standards..

2. Statement on compliance with Accounting Standards and Accounting Regulations:

According to the opinion of the Corporation, the balance sheet, statements of income, cash flow statement, and the attached notes to the financial statements have been prepared in accordance with the Vietnamese Accounting System, Accounting Standards, and current relevant regulations. The reports have truthfully and reasonably reflected the business operations of the Corporation as of the end of the reporting period.

IV-Applied accounting policies, accounting estimates, and relevant legal regulations:

1. Principle of recognizing cash and cash equivalents:

- Cash comprises all cash balances held by the Company as at the end of the reporting period, including cash on hand, demand deposits with banks, and cash in transit.

- Cash equivalents comprise short-term investments with an original maturity of no more than three months from the date of acquisition that are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value. Cash equivalents are recognized in accordance with Vietnamese Accounting Standard (VAS) No. 24 – Cash Flow Statements.

2. Principles and methods for converting other currencies into the currency used in accounting:

- During the period, transactions denominated in foreign currencies are translated into VND at the actual exchange rate prevailing on the transaction date or at the carrying exchange rate, as applicable. Exchange differences arising during the period are recognized in financial income (if gains) or finance costs (if losses).

- Monetary items denominated in foreign currencies are retranslated at the actual exchange rate prevailing at the end of the reporting period. Exchange differences arising from the retranslation of these monetary items are recognized as foreign exchange differences and are subsequently transferred to financial income (if gains) or finance costs (if losses) at the end of the reporting period.

- Foreign currencies other than USD are translated into VND using cross exchange rates through USD, based on the exchange rates prevailing in the international foreign exchange market.

- Exchange rate accounting is performed in accordance with Circular No. 99/2025/QĐ-BTC dated October 27, 2025 issued by the Ministry of Finance and Vietnamese Accounting Standard No. 10 "The Effects of Changes in Foreign Exchange Rates".

3. The principle of accounts receivable accounting:

- Trade receivables and other receivables are recognized based on invoices and documents.

- Provision for doubtful debts is made for each receivable that is overdue for six months or more according to Circular 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance. Overdue debts of six months or more that are secured by assets and have been recovered by the date of the financial report are not provisioned.

- Increases or decreases in the balance of the provision for doubtful debts are recorded in the business management expenses of the period.

4. Accounting principles for inventories:

- Implement according to accounting standard number 02 "inventories".

- Principles of inventory valuation: Evaluation at original price, including purchase costs, processing costs and other directly related costs incurred to obtain inventory at its current location and condition.

- Method for determining the value of ending inventory: According to the weighted average method.

- Inventory accounting method: The method of regular declaration.

- Provision for devaluation of stocks: The net realizable value can be implemented according to Circular No. 48/2019/TT-BTC dated August 8, 2019, of the Ministry of Finance.

5. Accounting policies and depreciation of fixed assets:

- Principles for recording tangible fixed assets, Intangible fixed assets: Original price evaluation, cumulative depreciation and the residual value of fixed assets comply with accounting standard No. 03 "tangible fixed assets" and accounting standard No. 04 "Intangible fixed assets".

- Method of depreciation of tangible fixed assets, intangible fixed assets: Depreciation by straight line method. Depreciation level according to Circular 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance guiding the management regime, use and depreciation of fixed assets (replacing Circular No. 203/2009/TT-BTC dated October 20, 2009)

- Fixed assets with an original price of less than VND 30,000,000 are transferred to tools and equipment from June 10, 2013 according to the provisions of Circular 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance.

- Revalued fixed assets begin to depreciate at new values after May 18, 2011.

- The corporation decided to change the depreciation period of fixed assets ccording to Resolution No. 6063/NQ-PTC dated December 29, 2017, of the Board of Directors and Decision No. 6044/QĐ-PTC dated December 29, 2017, adjust the depreciation period for certain assets starting from January 1, 2017, in accordance with Circular 45/2013/TT-BTC dated April 25, 2013, of the Ministry of Finance.

Tangible fixed assets

Tangible fixed assets are presented at cost less accumulated depreciation. The original cost of fixed assets up to the time the asset is ready for use. Subsequent costs recorded after the initial recognition can only be added to the fixed asset's original cost if these costs are certain to increase the economic benefits in the future from using that asset. Expenses that do not meet the above conditions are recorded as expenses.

When tangible fixed assets are sold or liquidated, the original price and accumulated depreciation are written off and any profits or losses arising from the liquidation are accounted for as income or expenses in the period.

Tangible fixed assets are depreciated using the straight-line method based on the estimated useful life. The depreciation period for each type of asset is as follows:

	Years
Building and structures	5 – 25
Machinery and equipment	6 – 15
Transportation vehicles	5 – 15
Office equipment	3 – 6
Other fixed assets	25

Intangible fixed assets

Intangible fixed assets are presented at cost less accumulated depreciation. The intangible fixed assets of the Corporation include:

Land use rights

Land use rights are recorded as intangible fixed assets, reflecting the value of land use rights purchased or leased by the Corporation. The useful duration of land use rights is determined to be either for a fixed term or for an indefinite term. Accordingly, land use rights with a limited duration mainly include land rent allocated according to the lease period, while land use rights with an unlimited duration are not allocated.

Computer software

The purchase price of computer software that is not a component integrated with related hardware is capitalized. The original cost of the computer software is the total expenses that the Corporation has incurred up to the time the software is put into use. *Computer software is depreciated using the straight-line method.*

6. Principles of recognizing and depreciating investment property:

Principle of recognizing investment property: At the original price, during the holding period waiting for the price to rise, or for rent, investment property is recorded at its original cost, wear and tear and residual value.

Principles and methods of depreciating investment property: like other fixed assets of the Company.

7. Accounting policies for financial investments:

Principle of recognizing investments in subsidiaries, affiliate company: recorded and presented using the historical cost method and details by each investment unit, implement according to accounting standard No. 07 " Accounting for investments in affiliated companies" and accounting standard No. 25 " Consolidated financial statements and accounting for investments in subsidiaries".

Principle of recognizing short-term securities investments: none

Principles for recognizing other short-term and long-term investments: recorded and presented using the historical cost method and detailed by each investment unit.

Method of provisioning for short-term and long-term investment in securities: Provision for securities depreciation is established for each type of listed and unlisted securities on the market, has a market price lower than the price currently recorded in the accounting books according to the guidelines in Circular No. 48/2019/TT-BTC dated August 8, 2019, of the Ministry of Finance.

When receiving dividends in shares, bonus shares are only tracked by the increase in the number of shares in the notes to the financial statements, not recording the value of the received shares, not recording financial activity revenue and do not recognize the increase in the value of the investment in the joint-stock company according to the guidance in Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance on "Guidance on Enterprise Accounting Regime".

8. Principles of recognizing and capitalizing borrowing costs:

The principle of capitalizing borrowing costs: comply with accounting standard No. 16 "Borrowing Costs".

The capitalization rate is used to determine the capitalized borrowing cost for the period.

9. Principles of recognizing and capitalizing other expenses:

Prepaid expenses: Prepaid expenses related to the cost of production and business for the current fiscal year are recognized as short-term expenses and are included in the cost of production and business for the fiscal year.

The following expenses were incurred during the fiscal year but were recorded as long-term prepaid expenses to be gradually allocated to the business results over several years:

- Tools and equipment for export have high value;
- The cost of repairing fixed assets incurred in a single instance is too high;
- Other prepaid expenses related to the results of business operations over multiple accounting periods.

Prepaid expense allocation method: The calculation and allocation of long-term prepaid expenses into production and business costs for each accounting period are based on the nature and extent of each type of expense to select a reasonable method and allocation criteria. Prepaid expenses are gradually allocated to production and business costs using the straight-line method.

Geographical location advantage relating to land leased with annual rental payments was recognized in accordance with the Enterprise Valuation Minutes No. 3076/BB-DKVN dated 24 November 2010 and was included in the enterprise value upon equitization on 18 May 2011.

For land plots where the geographical location advantage is offset against the annual land rental payable, the related amount is amortized to expenses based on the annual land rental notice. For land plots with a specified lease term, the Corporation amortizes the geographical location advantage to expenses over the remaining lease term. For land plots without a specified lease term,

the Corporation amortizes the geographical location advantage over a period equivalent to the remaining lease term of the land plot with the longest lease term.

10. The principle of recognizing accrued expenses:

Actual expenses that have not yet occurred but are accrued in advance as production and business expenses for the period to ensure that when the actual expenses arise, they do not cause a sudden increase in production and business costs, based on the principle of matching revenue and expenses. When those costs arise, if there is a difference with the amount already allocated, the accountant will make an additional entry or reduce the cost corresponding to the difference.

11. Accounting policies for provisions:

The establishment and use of provisions for bad debts are carried out in accordance with Circular No. 48/2019/TT-BTC dated August 8, 2019, of the Ministry of Finance.

12. Principle of recognizing shareholder equity:

Principle of recognizing owner investment capital, capital surplus, other capital of the owner: The owner's investment capital is recorded based on the actual contributed capital and the portion supplemented from the distribution of after-tax profits.

Principles for recording asset revaluation differences: none.

Principle of recognizing undistributed profits: is the profit from the company's operations after deducting (-) adjustments due to the retrospective application of changes in accounting policies and retrospective adjustments for material errors of previous years (if any).

13. Principles and methods of revenue recognition, Other income:

Principle of revenue recognition for sales; service revenue; financial operating revenue: the recognition is carried out in accordance with Standard No. 14 "Revenue and Other Income".

Construction contract revenue: none

14. Principles and methods for recording financial costs:

Expenses recognized as financial costs include:

Costs or losses related to financial investment activities:

- Loss from investing in external capital: Recorded according to the accrual basis of accounting.
- Stock market investment loss: is a provision for the decline in the value of securities established for each type of listed security, with a market price lower than the price currently recorded in the accounting books.

Cost of lending and borrowing capital: Monthly recognition based on the loan amount, interest rate, and actual number of days.

Losses due to exchange rate fluctuations from transactions related to foreign currency: Được ghi nhận khi có sự chênh lệch giữa tỷ giá hạch toán và tỷ giá thực tế thanh toán.

15. Principles and methods for recognizing current corporate income tax expenses and deferred corporate income tax expenses:

Implement according to accounting standard No. 17 "Corporate Income Tax".

Corporate income tax expenses include current corporate income tax and deferred income tax..

Current corporate income tax

The current corporate income tax is a tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, as well as adjustments for tax-exempt income and carried-forward losses.

Deferred corporate income tax

Deferred corporate income tax is the corporate income tax that will have to be paid or refunded due to temporary differences between the book value of assets and liabilities for financial reporting purposes and the values used for tax purposes. Deferred corporate income tax payable is recognized for all taxable temporary differences. Deferred income tax assets are only recognized when it is certain that there will be taxable profits in the future to utilize these temporary differences.

The carrying amount of deferred corporate income tax assets is reviewed at the end of the financial year and will be reduced to the extent that it is certain that there will be sufficient taxable profits to allow the benefit of part or all of the deferred income tax assets to be utilized. Deferred corporate income tax assets that have not been previously recognized are reviewed at the end of the fiscal year and are recognized when it is certain that there will be sufficient taxable profits to utilize these unrecognized deferred income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined based on the tax rates expected to apply to the year in which the asset is realized or the liability is settled, using the tax rates enacted at the end of the fiscal year. Deferred income tax is recognized in the Statement of Profit or Loss unless it relates to items directly credited to equity, in which case the corporate income tax will be directly credited to equity.

16. Foreign exchange risk hedging transactions: none.

17. Other accounting principles and methods: none.

V- Additional information for items presented in the Statement of Financial Position

1. Cash and cash equivalents	**Date 30/09/2026**	**Date 01/01/2026**
	VND	**VND**
- Cash	361.270.790	341.044.704
- Cash at bank	122.426.752.637	36.546.162.482
- Cash in transit	146.518.282	746.212.500
Total	**122.934.541.709**	**37.633.419.686**

(i) Details of Demand Deposit Balances

	Date 30/09/2026	*Date 01/01/2026*
	VND	*VND*
Sai Gon - Ha Noi Commercial Joint Stock Bank	*29.746.071.230*	*16.095.105.159*
JSC Bank for Foreign Trade of Vietnam	*38.275.335.117*	*5.000.986.306*
Military Commercial Joint Stock Bank	*22.258.468.728*	*2.627.349.837*
Vietnam Bank for Agriculture and Rural Development	*4.421.485.702*	*115.032.604*
Others	*27.725.391.860*	*12.707.688.576*
Total	***122.426.752.637***	***36.546.162.482***

2. Financial investments	**Date 30/06/2026**	**Date 01/01/2026**
Held-to-Maturity Investments	-	410.000.000
- Term deposit	-	410.000.000
Cộng	**-**	**410.000.000**

3. Trade receivables

	Ngày 30/09/2026		Ngày 01/01/2026	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
a)Short-term	**708.273.018.757**	**(642.524.073.552)**	**718.375.812.900**	**(643.029.372.552)**
- Vu Anh Petroleum Trading Joint Stock Company	43.257.741.001	(43.257.741.001)	43.257.741.001	(43.257.741.001)
- Quang Dong Transport Trading Joint Stock Company	87.946.610.123	(87.946.610.123)	87.946.610.123	(87.946.610.123)
- Phu Lam Investment Joint Stock Company	77.865.356.829	(77.865.356.829)	77.865.356.829	(77.865.356.829)
- Tien Phong Petroleum Investment and Development Joint Stock Company	118.524.357.430	(118.524.357.430)	118.524.357.430	(118.524.357.430)
- Northern Oil and Gas Joint Stock Company	124.164.578.894	(124.164.578.894)	124.164.578.894	(124.164.578.894)
- Cam Giang Investment and Development Joint Stock Company	20.010.740.366	(20.010.740.366)	20.010.740.366	(20.010.740.366)
- Vietnam International Petroleum Joint Stock Company	69.438.325.811	(69.438.325.811)	69.438.325.811	(69.438.325.811)
- PetroVietnam Oil Ha Noi JSC	34.001.411.313	-	45.117	-
- Receivables from other customers	133.063.896.990	(101.316.363.098)	177.168.057.329	(101.821.662.098)
b) Long-term	-	-	-	-
c) Trade recievables from related parties	**20.327.544.273**	-	**12.369.052.400**	-
- PetroVietnam Oil Corporation	11.266.228.638	-	12.369.052.400	-
Total	**728.600.563.030**	**(642.524.073.552)**	**730.744.865.300**	**(643.029.372.552)**

4. Other receivables

	Ngày 30/09/2026		Ngày 01/01/2026	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
a) Short-term	**223.686.243.441**	**(6.270.081.401)**	**212.958.368.311**	-
- Vietnam Oil and Gas Group (Accumulated loss before equitization)	169.785.513.359	-	169.785.513.359	-
- Compensation Thot Not warehouse	5.951.288.931	-	5.951.288.931	-
- Receivables from equitization	498.000.000	-	498.000.000	-
- Receivables from dividends and profits distributed	126.000.000	-	225.000.000	-
- Receivables from employees	-	-	-	-
- Deposits	8.686.908.800	-	10.115.000.000	-
- Advances to employees	1.393.840.244	-	132.001.257	-
- Payments on behalf of	-	-	-	-
- Other receivables	37.244.692.107	(6.270.081.401)	26.251.564.764	-
b) Long-term	**2.462.092.400**	-	**2.495.022.095**	-
- Deposits	2.462.092.400	-	2.495.022.095	-
Total	**226.148.335.841**	**(6.270.081.401)**	**215.453.390.406**	-

5. Short-term advances to suppliers

	Ngày 30/09/2026		Ngày 01/01/2026	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
- PTSC Thanh Hoa Technical Services Company			33.341.353.171	
- Dai Dung III Mechanical Corporation			10.314.205.658	
- Petec Vinh Long Oil Terminal One member Co., Ltd	3.520.000.000		3.866.500.000	
- Others	3.467.839.186	(1.179.856.494)	3.969.053.905	(772.248.494)
Total	**6.987.839.186**	**(1.179.856.494)**	**51.491.112.734**	**(772.248.494)**
In which:Advances to suppliers to related parties	*3.520.000.000*		*3.866.500.000*	

6. Bad debt

Norm	Date 30/09/2026				Date 01/01/2026			
	Overdue	Cost	Recoverable amount	Provision	Overdue	Cost	Recoverable amount	Provision
Trade receivable		**642.524.073.552**	**3.940.353.841**	**(642.524.073.552)**		**643.029.372.552**	**4.440.353.841**	**(643.029.372.552)**
- Anh Thuy Oil and Gas Trading and Service Co., Ltd	>3 years	12.047.043.901	-	(12.047.043.901)	>3 years	12.047.043.901	-	(12.047.043.901)
- Song Phat Joint Stock Company	>3 years	26.371.285.621	-	(26.371.285.621)	>3 years	26.371.285.621	-	(26.371.285.621)
- Nam Dinh Petroleum and Gas JSC	>3 years	3.940.353.841	3.940.353.841	(3.940.353.841)	>3 years	4.440.353.841	4.440.353.841	(4.440.353.841)
- Ninh Binh Oil and Gas Trading and Service Co., Ltd	>3 years	8.906.024.795	-	(8.906.024.795)	>3 years	8.906.024.795	-	(8.906.024.795)
- Vietnam International Petroleum JSC	>3 years	69.438.325.811	-	(69.438.325.811)	>3 years	69.438.325.811	-	(69.438.325.811)
- Tien Phong Petroleum Investment and Development JSC	>3 years	118.524.357.430	-	(118.524.357.430)	>3 years	118.524.357.430	-	(118.524.357.430)
- Northern Petroleum and Gas JSC	>3 years	124.164.578.894	-	(124.164.578.894)	>3 years	124.164.578.894	-	(124.164.578.894)
- Cam Giang Investment and Development JSC	>3 years	20.010.740.366	-	(20.010.740.366)	>3 years	20.010.740.366	-	(20.010.740.366)
- Phu Lam Investment Joint Stock Company	>3 years	77.865.356.829	-	(77.865.356.829)	>3 years	77.865.356.829	-	(77.865.356.829)
- Quang Dong Transport Trading JSC	>3 years	87.946.610.123	-	(87.946.610.123)	>3 years	87.946.610.123	-	(87.946.610.123)
- Vu Anh Petroleum Trading JSC	>3 years	43.257.741.001	-	(43.257.741.001)	>3 years	43.257.741.001	-	(43.257.741.001)
- Dong Phuong Petroleum Joint Stock Company	>3 years	2.963.930.000	-	(2.963.930.000)	>3 years	2.963.930.000	-	(2.963.930.000)
- Other customers	>3 years	47.087.724.940	-	(47.087.724.940)	>3 years	47.093.023.940	-	(47.093.023.940)
Other receivables		**6.270.081.401**	-	**(6.270.081.401)**		**6.270.081.401**	-	-
- Ngoc Hien Petroleum Joint Stock Company	>3 years	913.897.600	-	(913.897.600)	>3 years	913.897.600	-	-
- Dong Nai Port Services Joint Stock Company	>3 years	3.482.934.400	-	(3.482.934.400)	>3 years	3.482.934.400	-	-
- Nam Dung Oil Company Limited	>3 years	1.873.249.401	-	(1.873.249.401)	>3 years	1.873.249.401	-	-
Prepayment to suppliers		**1.179.856.494**	-	**(1.179.856.494)**		**772.248.494**	-	**(772.248.494)**
- Phuong Nhan Private Enterprise	>3 years	700.000.000	-	(700.000.000)	>3 years	700.000.000	-	(700.000.000)
- Other customers	>3 years	479.856.494	-	(479.856.494)	>3 years	72.248.494	-	(72.248.494)
Total		**649.974.011.447**	**3.940.353.841**	**(649.974.011.447)**		**650.071.702.447**	**4.440.353.841**	**(643.801.621.046)**

7. Financial investments

Norm	Quantity	Contribute capital rate	Date 30/09/2026			Date 01/91/2026		
			Original price	Provisions	Fair value	Original price	Provisions	Fair value
a) Trading Securities								
			VND	VND	VND	VND	VND	VND
Investments in equity of other entities			**127.755.606.577**	**(31.057.734.818)**	**95.476.528.497**	**127.755.606.577**	**(30.602.783.557)**	**92.921.214.684**
- Investments in Subsidiaries			**74.447.968.267**	**(14.006.813.828)**	**49.083.975.697**	**74.447.968.267**	**(14.054.608.511)**	**53.148.130.049**
+ Stock PETEC Coffee Joint Stock Company	1.762.366	58,75%	24.256.787.384	(6.907.564.242)	5.992.044.400	24.256.787.384	(6.966.071.477)	10.045.486.200
+ PETEC Vinh Long Oil Terminal One Member C	-	100%	40.000.000.000	-	40.000.000.000	40.000.000.000	-	40.000.000.000
+ Stock Petrol Technique Land Joint Stock Compa	1.000.000	26%	10.191.180.883	(7.099.249.586)	3.091.931.297	10.191.180.883	(7.088.537.034)	3.102.643.849
- Investments in joint ventures and associates	-		**20.899.316.867**	**(15.484.548.390)**	**8.282.000.000**	**20.899.316.867**	**(15.400.513.046)**	**5.498.803.821**
+ Petec Logistics JSC	2.020.000	28,08%	20.899.316.867	(15.484.548.390)	8.282.000.000	20.899.316.867	(15.400.513.046)	5.498.803.821
- Investments in equity of other entities	-		**32.408.321.443**	**(1.566.372.600)**	**38.110.552.800**	**32.408.321.443**	**(1.147.662.000)**	**34.274.280.814**
+ Stock SaiGon Fuel Joint Stock Company	199.386	1,77%	4.736.610.000	(1.566.372.600)	3.170.237.400	4.736.610.000	(1.147.662.000)	3.588.948.000
+ Stock Au Lac Joint Stock Company	1.264.172	2,14%	24.424.732.914	-	29.075.956.000	24.424.732.914	-	24.424.732.914
+ Cổ phiếu Dong Nai Building Material and Fuel J	792.481	5%	3.246.978.529	-	5.864.359.400	3.246.978.529	-	6.260.599.900
Total			**127.755.606.577**	**(31.057.734.818)**	**95.476.528.497**	**127.755.606.577**	**(30.602.783.557)**	**92.921.214.684**

8. Inventories

Norm	Date 30/09/2026		Date 01/01/2026	
	Original price	Provisions	Original price	Provisions
	VND	VND	VND	VND
- Raw materials	1.846.488.304		1.851.453.820	
- Tools and supplies	580.751.278		635.165.342	
- Merchandise	133.488.312.522		17.523.181.818	
Total	**135.915.552.104**		**20.009.800.980**	

9. Long-term assets under construction

	Date 30/09/2026		Date 01/01/2026	
	Cost	Recoverable amount	Cost	Recoverable amount
	VND	VND	VND	VND
a) Long-term Work In Progress				
b) Construction in progress	**195.310.220.807**	**170.945.134.302**	**66.054.592.229**	**66.054.592.229**
- Buy Gas Station			9.090.908	9.090.908
+ Phuong Nhan Gas Station Can Tho			9.090.908	9.090.908
- Construction in progress	**195.282.443.029**	**170.559.371.508**	**65.659.738.527**	**65.659.738.527**
+ Cai Mep petroleum terminal phase 2	56.164.171.321	56.164.171.321	56.164.171.321	56.164.171.321
+ The land area of Dam Ba Tai			*753.380.243*	*753.380.243*
+ Expand capacity 40.000 m3/ton An Hai warehouse	*135.766.729.849*	*113.987.792.779*	*8.661.179.196*	*8.661.179.196*
+ Saigon Gas Station Repair	*1.281.419.519*			
+ E10 Gasoline Processing Project at PETEC Hai Phong Depot	*2.070.122.340*	*407.407.408*	*81.007.767*	*81.007.767*
- Other repairs	27.777.778	385.762.794	385.762.794	385.762.794
Total	**195.310.220.807**	**170.945.134.302**	**66.054.592.229**	**66.054.592.229**

10. Increase or decrease in tangible fixed assets:

Item	Houses, architectural structures	Machinery and equipment	Transmission, medium	Management Tools Equipment	Other	Total
	VND	VND	VND	VND	VND	VND
Fixed asset costs						
As at 01/01/2026	572.578.520.094	26.323.471.015	45.212.111.909	2.858.277.439	443.408.998	647.415.789.455
As at 30/06/2026	572.578.520.094	26.323.471.015	45.212.111.909	2.858.277.439	443.408.998	647.415.789.455
Accumulated depreciation	-	-	-	-	-	-
As at 01/01/2026	385.205.247.758	24.124.959.241	39.329.741.852	2.834.961.980	443.408.998	451.938.319.829
- Depreciation for the period	10.223.662.691	352.064.410	527.526.729	15.172.372	-	11.118.426.202
As at 30/06/2026	395.428.910.449	24.477.023.651	39.857.268.581	2.850.134.352	443.408.998	463.056.746.031
Net book value	-	-	-	-	-	-
As at 01/01/2026	187.373.272.336	2.198.511.774	5.882.370.057	23.315.459	-	195.477.469.626
As at 30/06/2026	177.149.609.645	1.846.447.364	5.354.843.328	8.143.087	-	184.359.043.424
Cost of tangible fixed assets fully depreciated but still in use	*96.753.027.369*	*16.108.638.413*	*31.727.502.905*	*2.757.060.166*	*443.408.998*	*147.789.637.851*

11. Increase or decrease in Intangible fixed assets:

Item	Land use rights	Computer software	Total
	VND	VND	VND
Intangible fixed asset costs			
As at 01/01/2026	131.142.777.761	3.454.276.528	134.597.054.289
As at 30/06/2026	131.142.777.761	3.454.276.528	134.597.054.289
Accumulated Depreciation			
As at 01/01/2026	13.969.053.244	3.454.276.528	17.423.329.772
- Depreciation for the period	481.357.026		481.357.026
As at 30/06/2026	14.450.410.270	3.454.276.528	17.904.686.798
Net book value			
As at 01/01/2026	117.173.724.517		117.173.724.517
As at 30/06/2026	116.692.367.491		116.692.367.491
Cost of intangible fixed assets fully amortizated but still in use	*742.244.456*	*3.454.276.528*	*4.196.520.984*

12. Increase or decrease in Finance lease fixed assets:

Item	Transmission, medium	Total
	VND	VND
Leased fixed asset costs		
As at 01/01/2026	6.105.720.000	6.105.720.000
As at 30/06/2026	6.105.720.000	6.105.720.000
Accumulated Depreciation		
As at 01/01/2026	2.251.128.005	2.251.128.005
- Depreciation for the period	381.748.122	381.748.122
As at 30/06/2026	2.632.876.127	2.632.876.127
Net book value		
As at 01/01/2026	3.854.591.995	3.854.591.995
As at 30/06/2026	3.472.843.873	3.472.843.873

13. Prepaid expenses

	Date 30/09/2026	Date 01/01/2026
	VND	VND
a) Short-term	**3.437.712.512**	**2.953.147.886**
- Prepaid expenses for operating lease of fixed assets	1.382.435.803	689.151.514
- Tools and supplies	1.261.177.693	574.102.145
- Repair, renovation, and maintenance costs	204.379.168	634.646.136
- Insurance costs	27.317.634	319.367.720
- Other items	562.402.214	735.880.371
b) Long-term	**323.335.954.917**	**341.311.273.802**
- Geographical location advantages	124.988.773.926	129.881.367.561
- Land cost in An Hai	130.906.646.371	133.738.761.313
- Land Use Rights Advantage at Petrol Stations	18.469.571.705	19.154.171.478
-Ground leveling cost	15.048.057.625	15.504.059.374
- Tools and supplies	925.103.133	2.908.920.313
- Other items	32.997.802.157	40.123.993.763
Total	**326.773.667.429**	**344.264.421.688**

14. Other assets

	Date 30/09/2026	Date 01/01/2026
	VND	VND
a) Short-term	**14.352.723.725**	**848.428.728**
- Deductible VAT	14.342.844.895	806.583.480
- Taxes and other receivables from government budget	9.878.830	41.845.248
- Other	-	-
b) Long-term	-	-
- Tài sản thuế thu nhập hoãn lại	-	-
- Thiết bị, vật tư, phụ tùng thay thế dài hạn	-	-
- Khác	-	-
Total	**14.352.723.725**	**848.428.728**

15. Borrowings and finance lease liabilities

	01/01/2026	Increases	Decreases	30/09/2026
	VND	VND	VND	VND
a) Short-term borrowings	**958.876.600**	**624.584.267**	**718.842.053**	**864.618.814**
Vietcombank Financial Leasing Co., Ltd	958.876.600	624.584.267	718.842.053	864.618.814
b) Long-term borrowings	**1.009.958.383**		**624.584.267**	**385.374.116**
Vietcombank Financial Leasing Co., Ltd	1.009.958.383		624.584.267	385.374.116
Total	**1.968.834.983**	**624.584.267**	**1.343.426.320**	**1.249.992.930**

Payment term	Current period			Prior period		
	Total	Interest payment	Pricipal payment	Total	Interest payment	Pricipal payment
	VND	VND	VND	VND	VND	VND
Vietcombank Financial Leasing Co., Ltd						
Less than 1 year	833.399.047	114.556.994	718.842.053	1.340.945.306	213.977.435	1.126.967.871
From 1 year to 5 years						
Over 5 years						

16. Taxes and other payables to government budget

Norm	Opening Balance	Amount payable	Amount paid	Closing Balance
	VND	VND	VND	VND
- Value added tax	8.408.208.051	17.310.424.626	25.209.667.754	508.964.923
- Special Consumptior				
- Export/Import tax				
- Company income tax				
- Personal income tax	95.223.940	148.527.248	253.480.839	(9.729.651)
- Enviromental protect	66.015.995.955	136.840.444.342	202.856.589.476	(149.179)
- Land tax, land rental	(41.845.248)	6.591.481.042	3.145.007.019	3.404.628.775
- Other taxes		500.000	500.000	
- Fees, charges and oth				
Total	**74.477.582.698**	**160.891.377.258**	**231.465.245.088**	**3.903.714.868**

17. Trade payables

	Date 30/09/2026	Date 01/01/2026
	VND	VND
a) Short-term trade payables	**15.930.189.812**	**4.544.151.695**
- PTSC Thanh Hoa Technical Services Company	5.711.843.657	
- Other suppliers	10.218.346.155	4.544.151.695
b) Long-term trade payables		
c) Overdue debt not paid		
d) Payable to related parties	**558.572.482.339**	**388.633.959.283**
- PetroVietnam Oil Corporation (PV OIL)	558.572.482.339	388.633.959.283
Total	**574.502.672.151**	**393.178.110.978**

18. Accrued expenses

	Date 30/09/2026	Date 01/01/2026
	VND	VND
a) Short-term	**44.166.267.339**	**7.539.502.238**
- Selling expenses	2.000.000.000	2.649.615.573
- Repair expenses	29.706.287.427	
- Employee welfare expenses	10.050.000.000	2.622.790.000
- Other accrued expenses	2.409.979.912	2.267.096.665
b) Long-term		
Total	**44.166.267.339**	**7.539.502.238**

19. Other payables	Date 30/09/2026	Date 01/01/2026
	VND	VND
a) Short-term	**7.845.252.216**	**3.706.223.095**
- Surplus of assets awaiting resolution		
- Union dues	76.637.130	99.103.240
- Social insurance,Unemployment insurance,Health insurance	11.173.945	11.000.722
- Equitization payables		
- Receive short-term mortgages, collateral, deposits	150.000.000	150.000.000
- Dividends, profits payable		
- Other payables	7.607.441.141	3.446.119.133
b) Long-term	**132.436.524.336**	**55.682.068.829**
- Receive long-term mortgages, collateral, deposits	132.436.524.336	55.682.068.829
- Other payables		
Total	**140.281.776.552**	**59.388.291.924**

20. Deferred revenue	Date 30/09/2026	Date 01/01/2026
	VND	VND
a) Short-term	**1.677.313.844**	**3.500.000.000**
- Deferred revenue	1.677.313.844	3.500.000.000
b) Long-term	**163.636.369**	**409.090.912**
- Deferred revenue	163.636.369	409.090.912
Total	**1.840.950.213**	**3.909.090.912**

21. Owner's equity

a) Equity Fluctuation Reconciliation Table.

Norm	Contributed capital	Undistributed profit after tax and funds	Total
	VND	VND	VND
Opening balance (01/01/2025)	**2.488.774.701.456**	**(1.808.572.406.114)**	**680.202.295.342**
- Capital increase during the period			
- Profit increased during the period		58.294.214	58.294.214
Closing balance (31/12/2025)	**2.488.774.701.456**	**(1.808.514.111.900)**	**680.260.589.556**
Opening balance (01/01/2026)	**2.488.774.701.456**	**(1.808.514.111.900)**	**680.260.589.556**
- Capital increase during the period			
- Profit increased during the period		17.303.967.941	17.303.967.941
Closing balance (30/09/2026)	**2.488.774.701.456**	**(1.791.210.143.959)**	**697.564.557.497**

Equity figures are recorded according to the actual amount contributed, difference between actual contribution and charter capital (2.600 trillion) waiting for the Group to finalize equitization and make additional contributions. According to Decision No. 1020/QD-DKVN dated May 7, 2010 of Vietnam Oil and Gas Group (now known as Vietnam National Industry – Energy Group) on equitization of Technical Trading and Investment Company Limited (PETEC),As of December 31, 2010, the asset value of Cat Lai Petroleum Enterprise was assessed to have increased by VND 38,194,089,398 (The re-determined value is 44,011,244,211 VND, compared to the remaining value of 5,817,154,813 VND), corresponding to the increase in equity. However, this is a Joint Venture Enterprise established under joint venture contract No. 58/HDKT dated November 20, 1991 between the Navy Command and the Technical Trading and Investment Company Limited(PETEC).Assets at Cat Lai Petroleum Enterprise formed from this joint venture will be co-owned by the Corporation and the Navy Command, at the end of the joint venture term, the value of this asset will be determined and divided 50/50 among the joint venture parties. At the time of reporting, The Corporation, the Navy Command and the Vietnam Oil and Gas Group have not yet agreed on how to handle this additional difference. By May 2013, the joint venture had been terminated. Regarding the difference in asset revaluation of VND 38,194,089,398, the Corporation had sent a written report to the Vietnam National Industry – Energy Group.

b) Owner's equity details	Date 30/09/2026	Date 01/01/2026
	VND	VND
b) Owner's equity details		
- Holding company's capital contribution	2.353.025.701.456	2.353.025.701.456
- Capital contributions of other owners	135.749.000.000	135.749.000.000
Total	**2.488.774.701.456**	**2.488.774.701.456**
c) Capital transactions with owners and distribution of dividends and profits		
- Contributed capital		
+ Beginning capital contribution	2.488.774.701.456	2.488.774.701.456
+ Capital increase during the year		
+ Capital contribution decreased during the year		
+ End of year capital contribution		
- Dividends, distributed profits	2.488.774.701.456	2.488.774.701.456
d) Stocks		
- Number of shares registered for issuance	248.877.470	248.877.470
- Number of shares sold to the public	248.877.470	248.877.470
+ *Common share*	*248.877.470*	*248.877.470*
- The number of shares repurchased (Treasury stock)		
- The number of shares outstanding	248.877.470	248.877.470
+ *Common share*	*248.877.470*	*248.877.470*
* The par value of the outstanding shares	10.000	10.000

22. Off-Balance Sheet Items

b) Property held in custody :	Date 30/09/2026	Date 01/01/2026
- Materials and goods held in custody		
Petroleum M95 (Litter 15)	5.666	8.195.238
Petroleum E5 (Litter 15)	675.049	25.468
Petroleum E10 (Litter 15)	4.384.305	
Petroleum DO 0.05%S-II (Litter 15)	35.322.604	11.374.738
Petroleum DO 0.001S-V (Litter 15)	454.004	21.647
Petroleum FO 3.5%S (Kg)	6.134.875	15.286.261
Materials for E10 gasoline blending (Litter 15)		
c) Foreign currencies :		
- US Dollars (USD)	1.284,89	1.295
- Euro (EUR)	132,43	140
- Singapore Dollars (SGD)	164,77	181

VI-Supplementary information for items presented in the Income Statemen

1. Revenues from sales and services rendered (Code 01)	Current period	Prior period
	VND	VND
a)Revenues :	**8.339.300.841.510**	**3.801.958.895.077**
- Revenue from sales, including	8.205.440.952.022	3.670.840.833.773
+ Petroleum products	*8.203.354.447.470*	*3.669.513.707.609*
+ General business		
+ Others	*2.086.504.552*	*1.327.126.164*
- Revenue from Rendering of Services	133.859.889.488	131.118.061.304
b) Revenue from related parties :	**9.172.357.037**	**619.763.636**
- Revenue from sales, including:	9.172.357.037	619.763.636
+ Petroleum products	*9.172.357.037*	*619.763.636*
Total	**8.348.473.198.547**	**3.802.578.658.713**

2. Costs of goods sold (Code số 11)	Current period	Prior period
	VND	VND
- Cost of Goods Sold	8.065.440.978.972	3.616.690.097.954
+ Petroleum and Gasoline	*8.063.450.478.033*	*3.615.771.090.707*
+ Others	*1.990.500.939*	*919.007.247*
- Allowances for decline in value of inventories		
Total	**8.065.440.978.972**	**3.616.690.097.954**

3. Financial Income (Code số 22)	Current period	Prior period
	VND	VND
- Bank interest	330.718.350	105.181.684
-Dividends distributed		758.503.200
- Exchange rate differential profit		50.493.730
- Early payment bonus PVOil	7.163.822.462	1.257.778.644
Total	**7.494.540.812**	**2.171.957.258**

4. Financial Expenses (Code 23)	Current period	Prior period
	VND	VND
- Borrowing costs	114.556.994	169.775.343
- Revesal for impairment of long-term financial investments	454.951.261	(73.796.822)
Total	**569.508.255**	**95.978.521**

5. Other Income(Code số 31)	Current period	Prior period
	VND	VND
- Other items	1.222.642.756	795.333.063
Total	**1.222.642.756**	**795.333.063**

6. Chi phí khác (Code 32)	Current period VND	Prior period VND
- Loss on revaluation of assets		
- Penalties for administrative violations	93.530.162	6.198.559
- Other items	942.071.847	62.520.645
Total	**1.035.602.009**	**68.719.204**

7. Selling Expenses and General administration expenses (Code 25+26)	Current period VND	Prior period VND
a) Business management expenses incurred during the period :	**42.605.905.236**	**26.446.392.473**
- Administrative staff expenses	12.905.027.950	8.511.705.282
- Office appliances, furniture and stationery	885.392.743	1.782.984.765
- Cost of tools and supplies	6.833.333	22.231.518
- Depreciation and amortisation	702.821.550	741.495.075
- Taxes and fees	16.003.775.659	9.661.735.497
- Cost of outsourced services	1.028.541.797	571.153.086
- Provision/reversal for doubtful debts	6.172.390.401	114.889.041
- Cost in cash	4.901.121.803	5.040.198.209
b) The selling expenses incurred during the period :	**230.234.397.702**	**162.534.078.678**
- Sales staff expenses	107.959.422.235	62.903.446.067
- Office appliances, furniture and stationery	1.876.004.288	3.424.582.375
- Cost of tools and supplies	3.018.340.670	3.171.331.278
- Depreciation and amortisation	17.224.225.535	17.631.958.002
- Taxes and fees		44.405.889
- Cost of outsourced services	47.785.393.231	50.180.015.461
- Shipping, handling and delivery costs	3.353.153.175	10.413.842.273
- Cost in cash	49.017.858.568	14.764.497.333
Total	**272.840.302.938**	**188.980.471.151**

8. Production and business costs by factor	Current period VND	Prior period VND
- Cost of raw materials, materials, goods	8.068.202.376.003	3.622.134.083.588
- Labor costs	120.864.450.185	71.415.151.349
- Fixed asset depreciation costs	17.927.047.085	18.373.453.077
- Outsourcing service costs	48.813.935.028	50.751.168.547
- Other expenses in cash	82.473.473.609	43.233.131.038
Total	**8.338.281.281.910**	**3.805.906.987.599**

9. Current corporate income tax expense	Current period VND	Prior period VND
- Accounting profit before tax	**17.303.967.941**	94.027.346
Adjustments for taxable profit	93.530.160	10.822.681
Add: None-deductible expenses	*93.530.160*	*10.822.681*
-Taxable income	**17.397.498.101**	**104.850.027**

VII- Additional information for items presented in the Cash Flow Statement

1- Non-cash transactions affect future cash flow statements
- Purchase of assets by assuming directly related liabilities through a finance lease
- Buying a business through issuing shares
- Convert debt to equity ;
- Non-monetary transactions;

2- Amounts held by a business but not used

3- Actual loan amount collected during the period
- Proceeds from borrowing under conventional contracts
- Proceeds from borrowing in other forms ;

Amount actually paid back during the period	**Current period** VND	**Prior period** VND
- Principal repayment of loan under normal contract;	718.842.053	870.250.365
Total	**718.842.053**	**870.250.365**

VIII- Other information

1- Contingent liabilities, commitments and other financial information

2- Events occurring after the balance sheet date

3- Information about related parties

4- Income of the Board of Directors, General Director and Board of Supervisors	**Current period** VND	**Prior period** VND
4.1 The board of directors		
Ms. Nguyen Linh Giang (Decides to appoint on 11 August 2025)	39.000.000	
Ms. Vu Thi Thu	437.155.000	309.430.000
4.2 The board of Supervisors		
Mr. Hoang Anh Tuan	377.358.000	275.363.000
Ms. Diep Thu Thuy	260.594.000	189.354.000
Ms. Vuong Bich Tuyen	18.000.000	
4.3 The Board of Directors		
Mr. Tran Van Duong	562.750.000	432.100.000
Other members of the Executive Board	1.664.057.000	1.193.577.000
Total	**3.358.914.000**	**2.436.574.000**

Approved on 26 October 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Do Thi Bich Lien	Trinh Anh Tuan	Tran Van Duong