

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

ITEMS	Code	Note	30/09/2026	01/01/2026
1	2	3	4	5
A - CURRENT ASSETS	100		596.362.953.013	422.773.159.844
I. Cash and cash equivalents	110		127.663.455.544	42.451.471.664
1. Cash	111	5	123.863.455.544	38.651.471.664
2. Cash Equivalents	112		3.800.000.000	3.800.000.000
II. Short-term financial 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			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		305.945.834.762	347.714.425.851
1. Short-term trade receivables	131	6	733.041.020.918	735.185.323.188
2. Short-term repayments to suppliers	132	7	6.577.797.815	50.757.571.363
3. Short-term intra-company receivables	133			
4. Receivables under schedule of construction contract	134			
6. Other Short-term Receivables	135	8	232.541.877.363	221.814.002.233
7. Short-term allowances for doubtful debts (*)	136	9	(666.215.776.886)	(660.043.386.485)
8. Shortage of assets awaiting resolution	137		915.552	915.552
IV. Inventories	140	10	136.359.554.441	20.457.658.387
1. Inventories	141		136.359.554.441	20.457.658.387
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			
V. Other current assets	160		26.394.108.266	11.739.603.942
1. Short-term Prepaid Expenses	161	11	4.450.690.776	3.227.491.753
2. Deductible VAT	162		20.411.444.696	6.875.135.281
3. Taxes and other receivables from the State budget	163	12	1.531.972.794	1.636.976.908
4. Government bonds purchased for resale	164			
5. Others Current Assets	165			
B - NON-CURRENT ASSETS	200		878.046.265.181	784.299.241.250
I. Long-term receivables	210		2.480.092.400	2.513.022.095
1. Long-term trade receivables	211	6	19.718.254.473	19.718.254.473
2. Long-term repayments to suppliers	212			
3. Working capital provided to sub-units	213			
4. Long-term intra-company receivables	214			
6. Other Long-term Receivables	215	8	2.480.092.400	2.513.022.095
7. Long-term allowances for doubtful debts (*)	216	9	(19.718.254.473)	(19.718.254.473)
II. Fixed assets	220		317.925.460.909	335.441.903.301
1. Tangible Fixed Assets	221	13	185.102.927.119	201.324.711.789
- Historical Cost	222		713.829.706.704	713.038.906.704
- Accumulated Depreciation (*)	223		(528.726.779.585)	(511.714.194.915)
2. Finance lease fixed assets	224	14	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	15	129.540.563.978	130.262.599.517
- Historical Cost	228		147.785.929.289	147.785.929.289
- Accumulated Depreciation (*)	229		(18.245.365.311)	(17.523.329.772)
III. Long-term assets in progress	250		195.599.943.029	66.344.314.451
1. Long-term Work In Progress	251			
2. Construction in progress	252	16	195.599.943.029	66.344.314.451



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IV. Long-term financial investments	260		38.769.403.331	39.279.214.970
1. Investments in Subsidiaries	261			
2. Investments in joint ventures and associates	262	17	5.870.042.488	5.961.143.527
3. Investments in equity of other entities	263	17	41.466.013.443	41.466.013.443
4. Allowances for long-term investments (*)	264		(8.566.652.600)	(8.147.942.000)
5. Held-to-Maturity Investments	265			
6. Provision for loss on held-to-maturity investments in long-term (*)	266			
V. Other long-term assets	270		323.271.365.512	340.720.786.433
1. Long-term Prepaid Expenses	271	11	322.840.646.716	340.720.786.433
2. Deferred Income Tax Assets	272			
3. Long-term equipment and spare parts for replacement	273			
4. Other long-term assets	274	18	430.718.796	
5. Trade advantages	279			
TOTAL ASSETS (280=100+200)	280		1.474.409.218.194	1.207.072.401.094
C - LIABILITIES (300=310+330)	300		807.258.453.593	557.187.054.450
I. Current liabilities	310		674.102.918.772	499.915.936.326
1. Short-term trade payables	311	19	574.502.672.151	393.178.110.978
2. Short-term prepayments from customers	312		3.499.136.004	5.671.109.825
3. Dividend and interest payables	313		137.874.025	137.874.025
4. Taxes and other payables to government budget	314	12	4.166.226.007	74.722.553.482
5. Payables to employees	315		36.848.411.977	10.490.857.870
6. Short-term accrued expenses	316	20	44.191.267.339	7.539.502.238
7. Short-term intra-company payables	317			
8. Payables under schedule of construction contract	318			
9. Short-term unearned revenues	319		1.942.313.844	3.618.181.818
10. Other Short-term Payables	320	21	8.065.272.460	3.713.743.339
11. Short-term borrowings and finance lease liabilities	321	22	864.618.814	958.876.600
12. Short-term provisions	322			
13. Bonus and welfare fund	323		(114.873.849)	(114.873.849)
14. Price Stabilisation Fund	324			
15. Government bonds purchased for resale	325			
II. Long-term Liabilities	330		133.155.534.821	57.271.118.124
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			
3. Long-term accrued expenses	334			
4. Intra-company payables for operating capital received	335			
5. Long-term intra-company payables	336			
6. Long-term unearned revenues	337		163.636.369	409.090.912
7. Other Long-term Payables	338	21	132.606.524.336	55.852.068.829
8. Long-term borrowings and finance lease liabilities	339	22	385.374.116	1.009.958.383
9. Convertible Bonds	340			
10. Preferred Shares	341			
11. Deferred income tax payables	342			
D - OWNER'S EQUITY	400	23	667.150.764.601	649.885.346.644
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			

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ITEMS	Code	Note	30/09/2026	01/01/2026
1	2	3	4	5
4. Treasury shares (*)	415		(5.232.969.000)	(5.232.969.000)
6. Differences upon asset revaluation	416			
7. Exchange Rate Differences	417			
8. Development and investment funds	418		8.760.524.885	8.760.524.885
9. Other equity funds	419			
10. Undistributed profit after tax	420		(1.839.331.428.988)	(1.856.620.940.170)
- Undistributed profit after tax brought forward	420a		(1.856.620.940.170)	(1.856.739.163.091)
- Undistributed profit after tax for the current year	420b		17.289.511.182	118.222.921
11. Non-controlling interest	429		14.179.936.248	14.204.029.473
TOTAL SOURCES (440=300+400)	440		1.474.409.218.194	1.207.072.401.094

PREPARER

(Signature, full name)



Ms. Tran Thi Thanh Thuy

CHIEF ACCOUNTANT

(Signature, full name)



Mr. Trinh Anh Tuan

Approve, dated 26/10/2026

LEGAL REPRESENTATIVE

(Signature, full name / seal)



Mr. Tran Van Duong



TỔNG CÔNG
 TY THƯƠNG
 MẠI KỸ THUẬT
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CONSOLIDATED INCOME STATEMENT

For the financial period from 1 January to 30 September 2026

Unit: VND

ITEMS	Code	Note	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
1. Revenues from sales and services rendered	01	25	2.835.421.861.038	1.252.505.998.314	8.349.008.653.092	3.803.771.900.961
2. Revenue deductions	02		-	-	-	-
3. Net revenues from sales and services rendered (10=01-02)	10		2.835.421.861.038	1.252.505.998.314	8.349.008.653.092	3.803.771.900.961
4. Costs of goods sold	11	26	2.736.241.339.915	1.184.789.971.985	8.066.568.590.496	3.617.912.804.590
5. Gross revenues from sales and services rendered (20=10-11)	20		99.180.521.123	67.716.026.329	282.440.062.596	185.859.096.371
6. Profit and Loss from the investment property selling	21		-	-	-	-
7. Financial Income	22	27	2.495.433.517	1.320.392.085	7.576.730.815	2.327.618.763
8. Financial Expenses	23	28	34.413.903	50.674.222	533.267.594	508.731.543
- In Which: Interest expenses	24		34.413.903	50.674.222	114.556.994	169.775.343
9. Selling Expenses	25	29	75.522.154.943	49.764.378.442	225.350.641.112	158.040.212.459
10. General administration expenses	26	30	10.152.425.220	8.052.375.457	46.755.287.969	30.781.470.988
11. Net profit in associates and joint ventures	27		-	-	(91.101.039)	474.400.181
12. Net profits from operating activities {30=20+21+(22-23)-(25+26)+27}	30		15.966.960.574	11.168.990.293	17.286.495.697	(669.299.675)
13. Other Income	31	32	431.972.717	281.134.494	1.222.642.756	961.207.086
14. Other Expenses	32	33	1.132.396.624	13.822.024	1.240.807.637	68.719.204
15. Other profits (40=31-32)	40		(700.423.907)	267.312.470	(18.164.881)	892.487.882
16 Total net profit before tax (50=30+40)	50		15.266.536.667	11.436.302.763	17.268.330.816	223.188.207
17. Current corporate income tax expenses	51		329.065	-	2.912.859	51.151.867
18. Deferred corporate income tax expenses	52		-	-	-	-
19. Profits after enterprise income tax (60=50-51-52)	60		15.266.207.602	11.436.302.763	17.265.417.957	172.036.340
Distribute to:			-	-	-	-
Profit after tax of Parent company	61		15.278.399.445	11.393.132.841	17.289.511.182	195.629.494
Profit after tax of non-controlling shareholders	62		(12.191.843)	43.169.922	(24.093.225)	(23.593.154)
20. Basic earnings per share (*)	70	34	61	46	69	1
21. Diluted earnings per share (*)	71		-	-	-	-

PREPARER



Ms. Tran Thi Thanh Thuy

CHIEF ACCOUNTANT



Mr. Trinh Anh Tuan

Approve, dated 24/10/2026
LEGAL REPRESENTATIVE



Mr. Tran Van Duong

CONSOLIDATED CASH FLOW STATEMENT

(Indirect Method)

For the period ending September 30, 2026

Unit: VND

ITEMS	Code	Note	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
1	2	3	4	5
I. CASH FLOWS FROM OPERATING				
1. Profit before Tax	01		17.268.330.816	223.188.207
2. Adjustments for				
- Depreciation of Fixed Asset and Investment	02		18.307.242.392	18.976.849.906
- Provisions	03		6.591.101.001	453.845.241
- Gains (losses) on investing activities and finance	05		(354.807.314)	(1.493.746.570)
- Borrowing costs	06		114.556.994	169.775.343
- Other Adjustments	07			
3. Operating Profit before Changes in Working Capital	08		41.926.423.889	18.329.912.127
- Increase (decrease) in receivables	09		21.767.106.286	(16.622.514.355)
- Increase (decrease) in inventories	10		(115.901.896.054)	3.572.782.431
- Increase (decrease) in payables (exclusive of interest payables, enterprise income tax payables)	11		248.829.474.287	(12.540.761.636)
- Increase (decrease) in prepaid expenses	12		16.656.940.694	20.408.317.381
- Increase (decrease) in trading securities	13			
- Borrowing costs Paid	14		(114.556.994)	(169.775.343)
- Enterprise income tax paid	15		(23.456.379)	(109.630.928)
Net Cash Flows from Operating Activities	20		213.140.035.729	12.868.329.677
II. CASH FLOWS FROM INVESTING				
1. Purchase or construction of fixed assets and other	21		(128.065.118.149)	(1.951.839.194)
2. Collection of loans and repurchase of debt	24		410.000.000	
3. Interest and dividend received	27		445.908.353	1.151.346.389
Net Cash Flows from Investing Activities	30		(127.209.209.796)	(800.492.805)
III. CASH FLOWS FROM FINANCING				
1. Repayment of financial principal	35		(718.842.053)	(870.250.365)
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		85.211.983.880	11.197.586.507
Cash and cash equivalents at the beginning of	60		42.451.471.664	50.049.163.511
Effect of exchange rate fluctuations	61			
Cash and cash equivalents at the end of fiscal year (70=50+60+61)	70		127.663.455.544	61.246.750.018

PREPARER

Ms. Tran Thi Thanh Thuy

CHIEF ACCOUNTANT

Mr. Trinh Anh Tuan

Approve, dated 26/10/2026

LEGAL REPRESENTATIVE



Mr. Tran Van Duong

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

1. GENERAL INFORMATION

1.1. Structure of ownership

- Petec Trading and Investment Corporation ("the Corporation") was a company equitized from Technical Trading and Investment One member Limited Company (state-owned owned 100% capital) on 18 May 2011.
- The Corporation operates in accordance with the first Enterprise Registration Certificate No. 0300649476 dated 30 July 2010 and the 8th amendment dated 30 March 2021 issued by Ho Chi Minh Department of Planning and Investment.
- The Corporation was approved by the State Securities Commission for its public company registration dossier under Official Dispatch No. 119/UBCK-GSĐC dated 9 January 2017. The Corporation's shares, with the stock code PEG, were granted a securities registration certificate No. 19/2018/GCNCP-VDS by the Vietnam Securities Depository on 11 April 2018, with a total registered quantity of 248,877,470 shares.
- The Corporation chartered capital and actual contribution capital as at 30 September 2026 were VND 2,600,000,000,000 and VND 2,488,774,701,456 respectively.

1.2. Business lines

- The main business areas are trading in petroleum and related products; petroleum storage services; and general storage services.

1.3. Business industry and principal activities

- Wholesale of petroleum and related products;
- Retail of petroleum and related products;
- Warehousing and storage;
- Real estate business with owned or leased property;

...

1.4. Normal production and business cycle

The Corporation's normal production and business cycle is carrying out for a time period of 12 months or less.

1.5 Characteristics of the business's operations during the period that affect the financial statements

1.6. The Corporation's structure

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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Parent company - Petec Trading and Investment Corporation

Head office: 194 Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City.

The subsidiaries

	Name of subsidiaries	Location	Ownership interest	Voting right	Principal activities
1	Petec Vinh Long Oil Terminal One member Limited Company	546B, Thanh My 2, Thanh Duc Ward, Vinh Long Province	100%	100%	Renting oil depots
2	Petec Coffee Joint Stock Company	194 Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City	58.75%	58.75%	Trading and service business
3	Petrol Techique Land Joint Stock Company (*)	194 Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City	30.71%	>50%	Real estate business, road freight transport, and fuel trading agency

(*) The Corporation owns a 30.71% equity stake in Petrol Technique Land Joint Stock Company ("Petec Land"). However, as the Corporation holds the majority representation on the Board of Directors, it controls the financial and operational policies of Petec Land. Therefore, the Corporation considers Petec Land a subsidiary

The associate

Name of subsidiaries	Location	Ownership interest	Voting right	Principal activities
Petec Logistics Joint Stock Company	Lot G1,2,6,7 Road N3,4, D2-Nam Tan Uyen Industrial Park, Tan Hiep Ward, Ho Chi Minh City	31.50%	39.21%	Activites related transport

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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1.7. Number of employees

As at 30 September 2026, the Corporation had 522 employees (as at 31 December 2025: 508 employees).

1.8. Statement on comparability of financial information

Effective from 1 January 2026, the Corporation has adopted Circular No. 99/2025/TT-BTC, replacing Circular No. 200/2014/TT-BTC, in the application of the corporate accounting regime.

The adoption of the new accounting framework has resulted in certain changes in accounting policies and presentation principles for the consolidated financial statements. Accordingly, certain comparative figures relating to the opening balances have been restated to ensure comparability.

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

2.1. The Company's fiscal year begins on 1 January and ends on 31 December based on calendar year.

2.2. The monetary unit used in accounting period: Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

3.1. Accounting system applied

The consolidated financial statements are expressed in Vietnam Dong (VND) and prepared under the accounting principles in conformity with the Corporate accounting system in pursuance of Circular No. 202/2014/TT-BTC and Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by the Ministry of Finance, provides guidance on methods for preparing and presenting consolidated financial statements, Vietnamese Accounting Standards, and relevant legal regulations concerning the preparation and presentation of consolidated financial statements.

3.2. Statement on Compliance with Accounting Standards and Accounting Regime

According to PETEC, the Consolidated Financial Statements for the period from 01 January 2026 to 30 September 2026 (consolidated statement of financial position, consolidated income statement, consolidated cash flow statement, and consolidated financial statement notes) were prepared in compliance with Vietnamese Accounting System, Accounting Standards and current

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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relevant regulations. These reports present a true and fair view of PETEC's business operations as of the reporting date

3.3. Basis of preparation of consolidated financial statements

- The consolidated financial statements comprise the financial statements of the parent company and its subsidiaries as at 30 September 2026. This control is achieved when the Company has the ability to govern the financial and operating policies of investee companies in order to obtain benefits from the activities of these companies.
- The financial statements of the Parent Company and the subsidiaries used for consolidation are prepared for the same accounting period and apply uniform accounting policies to transactions and events of the same type in similar circumstances. In case of necessity, the financial statements of subsidiaries are adjusted so that the accounting policies applied at the parent company and other subsidiaries are the same.
- Transactions and balances arising from transactions between companies within the Company are eliminated in their entirety when consolidating the financial statements.
- Non-controlling shareholder interests are presented in the consolidated Balance Sheet as a separate item under the equity section. The value of non-controlling shareholder interests in the net assets of the consolidated subsidiaries includes: non-controlling shareholder interests at the acquisition date are determined according to the fair value of the subsidiary's net assets at date of purchase; Non-controlling shareholders' interests in the fluctuations in total equity from the date of acquisition to the beginning of the reporting period and non-controlling shareholders' interests in the fluctuations in total equity arising during the period report. The ownership portion of non-controlling shareholders in the Consolidated Income Statement is also presented as a separate item.

3.4 Estimates

The preparation of consolidated financial statements in conformity with Vietnamese Accounting Standards, the Corporate Accounting System and the Statutory requirements relevant to preparation and presentation of consolidated financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the consolidated interim balance sheet date and the reported amounts of revenues and expenses during the financial period.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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Although these accounting estimates are based on the management's best knowledge, actual results may differ from those estimates.

4. ACCOUNTING POLICIES APPLIED

4.1. Convention of foreign currency

- Convention of foreign currency translation is applied in accordance with Vietnamese Accounting Standard (VAS) No. 10 - Effects of changes in foreign exchange rates and prevailing Corporate Accounting System.
- During the year, transactions arising in foreign currencies are translated into VND at exchange rates ruling at the transaction dates or accounting book exchange rate. Foreign exchange differences arising from these transactions are recognized in financial income (if gain) and financial expense (if loss). Monetary items denominated in foreign currencies are translated using exchange rate ruling at the balance sheet date. Foreign exchange differences arising from revaluation are reflected in the Foreign exchange rate differences account and the balance of this account is transferred to the financial income (if gain) or financial expense (if loss) at the end of the year.

4.2. Cash and cash equivalent

- Cash reflects the full existing amount of the Company at the end of the year, comprising cash on hand, demand deposits and cash in transit.
- Cash equivalents include short-term investments with maturity less than 03 months since the date of investment, which can be converted easily into a certain amount of cash without any risk in conversion into cash at the reporting date and recorded following Vietnamese Accounting Standard No. 24 - Cash flow statement.

4.3 Receivables and provision for doubtful debts

Receivables are monitored detailed under the original terms, remaining terms at the reporting date, the receivable objects, receivable foreign currencies and other factors for the Company's management purpose. The classification of receivables comprised of trade receivables, and other receivables shall comply with the principles:

- Trade receivables include commercial receivables incurred from purchase-sale transactions, including receivables from sale of exported goods under the trust for the other entities;

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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- Other receivables include non-commercial or non-trading receivables, including: receivables from loan interests, deposit interests, amount paid on behalf of another party; receivables which the export trustor must collect from the trustee; receivables from penalties, compensation; advances; pledges, collaterals, deposits, assets lending
- The company bases on the remaining term at the reporting date receivables to classify as long-term or short-term.
- Receivables are recognised not exceeding the recoverable value. Provision for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in difficulty of solvency due to dissolution, bankruptcy, or similar difficulties in accordance with the prevailing corporate accounting system.

4.4. Inventories

- Implemented in accordance with Accounting Standard No. 02 – “Inventories.”
- Inventories are stated at the lower of cost and net realizable value. Cost comprises purchase price, processing cost and other direct attributable expenses that have been incurred in bringing the inventories to their present location and condition. Inventories are calculated using the monthly. Net realizable value represents the estimated selling price less all estimated costs of completion and costs to be incurred in marketing and selling. Inventories are recorded by perpetual method.
- The evaluation of necessary provision for inventory obsolescence follows current prevailing accounting regulations, which allow provisions to be made for obsolete, damaged, or sub-standard inventories which have a book value higher than net realisable value as at the balance sheet date.

4.5. Tangible fixed assets and depreciation

- Tangible fixed assets are stated at cost less accumulated depreciation.
- The costs of tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working conditions and locations for their intended use.
- The cost of self-made and self-constructed tangible fixed assets comprise construction costs, actually incurred manufacturing costs plus installation and testing costs.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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- Costs incurred after initial recognition are recorded as increase in the historical cost of assets if they actually improve the current status in comparison with the initial standard status of the assets, such as:
 - + Parts of the tangible fixed asset are modified to extend their useful life or to increase their capacity; or
 - + Parts of the tangible fixed asset are upgraded to significantly increase product quality; or
 - + New technology process is applied to reduce operation expenses of the assets.
- The costs incurred for repairs and maintenance aims to restore or maintain the ability to bring the economic benefits of the assets according to the initial standard status, do not meet one of the above conditions, are recognized in the operation costs during the year.
- Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives, in accordance with Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance. The estimated depreciation periods for various types of fixed assets are as follows:

	Years
Buildings and architectural structures	05 - 30
Machinery and equipment	05 - 20
Vehicles and transmission equipment	05 - 20
Management equipment	03 - 06

4.6. Leasing

- Leases are classified as finance leases wherever the term of the lease transfer substantially all the risks and rewards of ownership to the lessor. Ownership of the asset can be transferred at the end of the lease term.
- Assets held under finance leases are recognised as assets of the Corporation at their fair value at the inception of the lease or at the present value of the minimum lease payments (if this value is lower than the fair value) plus initial direct costs incurred related to the finance lease. The corresponding liability to the lessor is included in the consolidated balance sheet as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

balance of the liability. Finance charges are charged to profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Corporation's general policy on borrowing costs.

- Assets held under finance leases are depreciated using the straight-line method over their estimated useful lives, in accordance with Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance. The specific estimated depreciation period is as follows:

<u>Type of Asset</u>	<u>Year</u>
Transportation equipment	08

4.7. Intangible assets and amortisation

Intangible assets represent land use rights and computer software. Intangible assets are stated at cost less accumulated amortization. The cost of an intangible asset is measured initially at purchase cost. Indefinite-term land use rights are not amortised. Intangible fixed assets include both land use rights with definite and indefinite terms. Land use rights with indefinite terms are not subject to amortization. Land use rights with definite terms are amortized over the duration of the land usage period.

4.8 Construction in progress

Construction in progress is recognized at cost, reflecting costs directly related (including relevant borrowing costs in accordance with the Company's accounting policies) to assets under construction, machinery and equipment being installed for production, rental, and management purposes, as well as costs related to the repair of fixed assets.

4.9. Financial investments

Investments in associates

- Reflecting the investments which the Corporation directly or indirectly holds from 20% to under 50% voting shares of the investee (associated company) without any other agreement.
- Associated company is the company which the Corporation has significant influence but does not have right to control over the financial policies and activities. Significant influence represents the right to participate in making policy decisions about financial policies and business operations of the investee but not control those policies.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

- Investment in joint ventures and associates are presented in the consolidated financial statement under equity method. Under the equity method, the initial investment are recorded at cost. After acquisition, the carrying amount is increased or decreased to recognise the Corporation's share of the profits or losses of the investee.
- If the Corporation's share of losses of an associate equals or exceeds the carrying amount of an investment, the Corporation ordinarily discontinues including its share of further losses in its consolidated financial statements. If the associate subsequently reports profits, the Corporation resumes including its share of those profits only after its share of the profits equals the share of net losses not recognised.

Investment in other companies

- Is the investments in equity instruments but the Corporation does not have right to control, joint-control or significant influence on the investee.
- The investment in other entities shall be recorded at cost, including purchase price or capital contribution plus (+) directly-attributable expenses (if any), such as transactions, brokerage, consultancy, auditing, fees, taxes and bank charges, etc. In the case of a non-monetary asset is invested, the cost of the investment shall be recorded according to the fair value of the non-monetary asset at the incurring time.
- Dividends and profits from previous periods before the investments are purchased are recorded as the decrease in value of such investments. Dividends and profits of the period after the investments are purchased are recognized as revenues from financial activities according to the fair value at the date of receiving rights, particularly for dividends received by shares, the Corporation only track the number of shares increased in the notes to the financial statements, not recorded as increase in the value of investments and income from financial activities.
- Provision for impairment of investments in subsidiaries, joint ventures, associates is the excess of the cost of acquisition over the market value of the investment or equity of the Corporation in the equity of the investee in accordance with the current enterprise accounting regime.

4.10. Prepaid expenses

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

- **Prepaid expenses** incurred expenses relating to financial performance in many accounting periods. **Prepaid expenses** for geographical location advantages; land leveling costs, definite-term land use rights; substantial tools and supplies, repair costs.
- Substantial tools and supplies and repair costs are allocated to the income statement, not exceeded 36 months.
- Land leveling costs and definite-term land use rights represent expenses that have been paid in advance and are charged to the consolidated income statement using the straight-line method over the lease term.
- Business advantage (geographic location advantage) is recognized according to the Minutes of enterprise valuation No. 3076/BB-DKVN dated 24 November 2010. Currently, the Corporation was recognized as an increase in enterprise value upon equitization on 18 May 2011. For land parcels where the advantage is offset against annual land rent payables, it is amortized into expenses based on the annual land rent notices. For land parcels with a specific lease term, the Company amortizes the business goodwill into expenses over the remaining land lease period. For land parcels without a specific lease term, the Company amortizes it over the remaining land lease period of the land parcel with the longest lease term ...

4.11. Payables

- The payables are monitored detailed under the original terms, the remaining terms at the reporting date, the payable objects, type of payables denominated in foreign currency and other factors according to the Company's management purpose.
- The company bases on the remaining terms of payables at the reporting date to classify as long-term or short-term.
- The payables are recorded not less than the payment obligations. In the case of there is evidence that a loss likely occurs, the Company recognizes immediately a payable under the precautionary principle.

4.12. Accrued expenses

Accrued expenses are recognized by the properly estimated cost of goods and services used during the period due to without or insufficient documents, accounting records.

4.13. Borrowing costs

- Borrowing costs include interests and other costs incurred directly related to the loans.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

- Borrowing cost is charged to operation expenses during the period when incurred, except for borrowing costs directly attributable to the investment, construction in progress or production of qualifying assets with appropriate time (more than 12 months) to put into use for the intended purposes or sales, which recorded in value of capitalized assets whether it is subject to the fulfillment of certain conditions of Vietnamese Accounting Standard No. 16 - Borrowing cost. Borrowing costs directly attributable to the construction of fixed assets can be capitalized even though the construction is less than 12 months.
- For the general loans using for purposes of the construction or production of qualifying assets, the borrowing costs are capitalized by capitalization percentage of accumulative weighted average expenses for the construction or production of such assets. The capitalization rate is calculated by the weighted average interest rate of outstanding loans during the year, except special loans serving the purpose of a specific asset.

4.14. Revenue recognition

Revenue is recognized when the outcome of such transactions can be measured reliably and it is probable that the economic benefits associated with the transactions will flow to the Corporation

Revenue from sale of goods is recognized if it simultaneously meets the following five (5) conditions:

- The Corporation has transferred to the buyer the significant risks and reward of ownership of goods;
- The Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably. When the contracts define that the customers are entitled to return goods purchased under specific conditions, the Corporation shall only record revenue if such specific conditions do not exist and the customers are not entitled to return goods (unless the customers are entitled to return the goods in the form of exchanging for other goods or service);
- It is probable that the economic benefits associated with the transaction will flow to the Corporation; and
- The cost incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the services rendered

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contracts define that the customers are entitled to return service purchased under specific conditions, the Corporation shall only record revenue if such specific conditions do not exist and the customers are not entitled to return services provided;
- It is probable that the economic benefits associated with the transaction will flow to the Corporation;
- The percentage of completion of the transaction at the balance sheet date can be measured reliably;
- The cost incurred for the transaction and the cost to complete the transaction can be measured reliably.

In the case of, the services provision transactions conduct in many accounting periods, the determination of services revenue in each period is usually done by the method of completion rate. Under this method, revenue is recognized in the accounting period determined by the percentage of work completed. The completed work is determined by one of the following methods, depending on the nature of the services:

- Evaluation of work completed;
- Comparing the ratio (%) between the volume of work completed and total amount of work must be completed;
- Ratio (%) between costs incurred and total estimated costs to complete the entire services provision transaction.

The work completed does not depend on periodic payments or advances from customers.

In the case of the services are done by many different activities without being consolidated and being implemented in many certain accounting periods, revenue for each period is recognized by the average method. When there is a basic operation in comparison with other activities, the revenue recognition is implemented by such basic activity.

Financial income comprises deposit interest; dividends paid, profits distributed; gains from foreign exchange differences, etc. Detailed as follows:

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

- Interest income is accrued on the time basis, by reference to the principal outstanding and at the applicable interest rate.
- Payment discounts are recorded as notified by the supplier.

Other income reflects income arising from events or transactions that are consolidated from the Corporation's regular business activities, in addition to the revenue mentioned above.

4.15 Financial expenses

Financial expenses represent all expenses incurred in the year which mainly include borrowing costs, cost of capital contribution to associates and joint ventures, losses from sale of short-term securities, cost of selling securities, provision for impairment of trading securities, investment in other entities and losses from selling foreign currency and exchange rates.

4.16. Taxation

- Income tax expense represents the sum of the current tax payable and deferred income tax.
- The current tax payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the consolidated income statement because it excludes items of income or expense that are taxable or deductible in other periods (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.
- Deferred tax is recognized on significant differences between carrying amounts of assets and liabilities in the consolidated financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liabilities are generally recognized for all temporary differences and deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilized.
- Deferred tax is calculated at the tax rates that are expected to apply in the year when the liability is settled or the asset realized. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.
- Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Corporation intends to settle its current tax assets and liabilities on a net basis.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

- The determination of the Corporation's tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.
- Other taxes are applied in accordance with the prevailing tax laws in Vietnam.

5. CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
Cash on hand	466,004,126	422,380,722
Bank demand deposits	123,250,933,136	37,482,878,442
Cash in transit	146,518,282	746,212,500
Cash equivalents (ii)	3,800,000,000	3,800,000,000
TOTAL	127,663,455,544	42,451,471,664
(i) Bank demand deposits	30/09/2026	01/01/2026
	VND	VND
Saigon - Hanoi Commercial Joint Stock Bank (SHB)	29,746,071,230	16,095,105,159
Joint Stock Commercial Bank for Foreign Trade of Vietnam	44,968,967,210	6,288,401,439
Military Commercial Joint Stock Bank	22,660,101,461	4,304,333,657
Ho Chi Minh city Development Joint Stock Commercial Bank	3,013,477,595	3,812,637,338
Others	22,862,315,640	6,982,400,849
TOTAL	123,250,933,136	37,482,878,442
(ii) Cash equivalents	30/09/2026	01/01/2026
	VND	VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam	900,000,000	900,000,000
Vietnam Export Import Commercial Joint Stock Bank	2,600,000,000	2,600,000,000
Others	300,000,000	300,000,000
TOTAL	3,800,000,000	3,800,000,000

SHORT-TERM FINANCIAL INVESTMENTS

	30/09/2026	01/01/2026
	VND	VND
Term deposits under 1 year and over 3 months	-	410,000,000
TOTAL	-	410,000,000

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

6. TRADE RECEIVABLES

	30/09/2026		01/01/2026	
	Book value VND	Provision VND	Book value VND	Provision VND
SHORT-TERM	733,041,020,918.00	(646,957,531,440.00)	735,185,323,188.00	(647,462,830,440.00)
Northern Petroleum and Gas JSC	124,164,578,894.00	(124,164,578,894.00)	124,164,578,894.00	(124,164,578,894.00)
Tien Phong Investment and Construction Development	118,524,357,430.00	(118,524,357,430.00)	118,524,357,430.00	(118,524,357,430.00)
Quang Dong Transportation Trading JSC	87,946,610,123.00	(87,946,610,123.00)	87,946,610,123.00	(87,946,610,123.00)
Phu Lam Investment JSC	77,865,356,829.00	(77,865,356,829.00)	77,865,356,829.00	(77,865,356,829.00)
Vietnam International Construction JSC	69,438,325,811.00	(69,438,325,811.00)	69,438,325,811.00	(69,438,325,811.00)
Vu Anh Trading JSC	43,257,741,001.00	(43,257,741,001.00)	43,257,741,001.00	(43,257,741,001.00)
Petro Vietnam Oil Ha Noi JSC	34,001,411,313.00	-	45,117.00	-
Song Phat JSC	26,371,285,621.00	(26,371,285,621.00)	26,371,285,621.00	(26,371,285,621.00)
Cam Giang Investment and Development JSC	20,010,740,366.00	(20,010,740,366.00)	20,010,740,366.00	(20,010,740,366.00)
Others	131,460,613,530.00	(79,378,535,365.00)	167,606,281,996.00	(79,883,834,365.00)
LONG-TERM	19,718,254,473.00	(19,718,254,473.00)	19,718,254,473.00	(19,718,254,473.00)
Tan Dinh Phong Import export trading and manufacturing	12,839,699,605.00	(12,839,699,605.00)	12,839,699,605.00	(12,839,699,605.00)
Others	6,878,554,868.00	(6,878,554,868.00)	6,878,554,868.00	(6,878,554,868.00)
Total	752,759,275,391.00	(666,675,785,913.00)	754,903,577,661.00	(667,181,084,913.00)

7. SHORT-TERM REPAYMENTS TO SUPPLIERS

	30/09/2026		01/01/2026	
	Book value VND	Provision VND	Book value VND	Provision VND
PTSC Thanh Hoa Technical Services Company	-	-	33,341,353,171.00	-
Dai Dung III Mechanical Corporation	-	-	10,314,205,658.00	-
Quang Anh Trading and Services Co., Ltd	3,099,958,629.00	(3,099,958,629.00)	3,099,958,629.00	(3,099,958,629.00)
Others	3,477,839,186.00	(1,179,856,494.00)	4,002,053,905.00	(772,248,494.00)
Total	6,577,797,815.00	(4,279,815,123.00)	50,757,571,363.00	(3,872,207,123.00)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

8. OTHER RECEIVABLES

	30/09/2026		01/01/2026	
	Book value VND	Provision VND	Book value VND	Provision VND
SHORT-TERM	232,541,877,363.00	(14,978,430,323.00)	221,814,002,233.00	(8,708,348,922.00)
Vietnam Oil and Gas Group (*)	169,785,513,359.00	-	169,785,513,359.00	-
Receivable from equitization	498,000,000.00	-	498,000,000.00	-
Advances	1,541,125,244.00	-	279,286,257.00	-
Deposits	8,686,908,800.00	-	10,115,000,000.00	-
Compensation Thot Not warehouse	5,951,288,931.00	-	5,951,288,931.00	-
Others	46,079,041,029.00	(14,978,430,323.00)	35,184,913,686.00	(8,708,348,922.00)
LONG-TERM	2,480,092,400.00	-	2,513,022,095.00	-
Deposits	2,480,092,400.00	-	2,513,022,095.00	-
Total	235,021,969,763.00	(14,978,430,323.00)	224,327,024,328.00	(8,708,348,922.00)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

9. BAD DEBTS

	Overdue period	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
			30/09/2026			01/01/2026	
SHORT-TERM							
Trade receivables		666,215,776,886	3,940,353,841	(666,215,776,886)	666,313,468,886	4,440,353,841	(660,043,386,485)
Northern Petroleum and Gas JSC	> 3 years	646,957,531,440	3,940,353,841	(646,957,531,440)	647,462,831,440	4,440,353,841	(647,462,830,440)
Tien Phong Investment and Construction Development JSC	> 3 years	124,164,578,894	-	(124,164,578,894)	124,164,578,894	-	(124,164,578,894)
Quang Dong Transportation Trading JSC	> 3 years	118,524,357,430	-	(118,524,357,430)	118,524,357,430	-	(118,524,357,430)
Phu Lam Investment JSC	> 3 years	87,946,610,123	-	(87,946,610,123)	87,946,610,123	-	(87,946,610,123)
Vietnam International Construction JSC	> 3 years	77,865,356,829	-	(77,865,356,829)	77,865,356,829	-	(77,865,356,829)
Vu Anh Trading JSC	> 3 years	69,438,325,811	-	(69,438,325,811)	69,438,325,811	-	(69,438,325,811)
Song Phat JSC	> 3 years	43,257,741,001	-	(43,257,741,001)	43,257,741,001	-	(43,257,741,001)
Cam Giang Investment and Development JSC	> 3 years	26,371,285,621	-	(26,371,285,621)	26,371,285,621	-	(26,371,285,621)
Others	> 3 years	20,010,740,366	-	(20,010,740,366)	20,010,740,366	-	(20,010,740,366)
Short-term repayments to suppliers		79,378,555,365	3,940,353,841	(79,378,555,365)	79,883,834,365	4,440,353,841	(79,883,834,365)
Quang Anh Trading and Services Co., Ltd	> 3 years	4,279,815,123	-	(4,279,815,123)	3,872,207,123	-	(3,872,207,123)
Others	> 3 years	3,099,938,629	-	(3,099,938,629)	3,099,938,629	-	(3,099,938,629)
Other receivables		1,479,856,494	-	(1,479,856,494)	772,248,494	-	(772,248,494)
Tram Cuong Trading Service Company Limited	> 3 years	14,978,430,323	-	(14,978,430,323)	14,978,430,323	-	(8,708,348,922)
Dong Nai Port Services JSC	> 3 years	6,401,840,000	-	(6,401,840,000)	6,401,840,000	-	(6,401,840,000)
LONG-TERM							
Trade receivables		3,482,934,400	-	(3,482,934,400)	3,482,934,400	-	(2,306,508,922)
Tan Dinh Phong Import export trading and manufacturing Co., Ltd	> 3 years	5,093,655,923	-	(5,093,655,923)	5,093,655,923	-	(19,718,254,473)
Others	> 3 years	19,718,254,473	-	(19,718,254,473)	19,718,254,473	-	(19,718,254,473)
	> 3 years	19,718,254,473	-	(19,718,254,473)	19,718,254,473	-	(12,839,699,605)
	> 3 years	12,839,699,605	-	(12,839,699,605)	12,839,699,605	-	(6,878,554,868)
Total		685,934,031,359	3,940,353,841	(685,934,031,359)	686,031,723,359	4,440,353,841	(679,761,640,958)

PETROVIETNAM OIL CORPORATION
PETEC TRADING AND INVESTMENT
CORPORATION

194 Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

Movement of allowance for doubleful debt during the period were as follows:

	<u>Current period</u>	<u>Prior period</u>
	VND	VND
Opening balance	(679,761,640,958)	(679,144,208,096)
Increase in allowance	(6,676,390,401)	(889,130,000)
Allowance reversed	505,300,000	774,240,959
Closing	(685,934,031,359)	(679,259,097,137)
In Which		
- Trade receivables	(666,675,785,913)	(666,678,541,092)
- Other receivables	(14,978,430,323)	(8,708,348,922)
- Advances to suppliers	(4,279,815,123)	(3,872,207,123)

10. INVENTORIES

	<u>30/09/2026</u>		<u>01/01/2026</u>	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
Raw materials	1,846,488,304	-	1,851,453,820	-
Tools and supplies	879,473,479	-	937,742,613	-
Merchandise	133,633,592,658	-	17,668,461,954	-
Total	136,359,554,441	-	20,457,658,387	-

11. PREPAID EXPENSES

	<u>30/09/2026</u>	<u>01/01/2026</u>
	VND	VND
Short-term	4,450,690,776	3,227,491,753
Tools and supplies	1,261,177,693	588,338,257
Insurance fee	107,938,632	353,919,577
Others	3,081,574,451	2,285,233,919
Long-term	322,840,646,716	340,720,786,433
Land cost in An Hai	130,906,646,371	133,738,761,313
Geographical location advantages	124,988,773,926	129,881,367,561
Petroleum land advantage	18,469,571,705	19,154,171,478
Lease fixed assets	18,999,526,348	15,921,921,197
Ground leveling cost	15,048,057,625	15,504,059,374
Prepaid maintenance	6,861,077,519	19,096,688,844
Insurance fee	925,103,133	2,908,920,313
Others	6,641,890,089	4,514,896,353
Total	327,291,337,492	343,948,278,186

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12. TAXES AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE BUDGET

Taxes and other receivables from the State Budget

	01/01/2026	Payable during the period	Paid during the period	30/09/2026
	VND	VND	VND	VND
Value add tax	-	-	-	-
Corporate income tax	(1,522,093,964)	-	-	(1,522,093,964)
Personal income tax	-	-	9,729,651	(9,729,651)
Land tax, land rental	(114,882,944)	-	(114,882,944)	-
Environmental protection tax	-	-	149,179	(149,179)
Others	-	-	-	-
Total	(1,636,976,908)	-	(105,004,114)	(1,531,972,794)

Taxes and amounts payable to State Budget

	01/01/2026	Payable during the period	Paid during the period	30/09/2026
	VND	VND	VND	VND
Value add tax	8,560,256,601	16,551,665,348	24,419,140,125	692,781,824
Corporate income tax	21,260,154	2,912,859	23,456,379	716,634
Personal income tax	125,040,772	194,060,623	302,224,021	16,877,374
Land tax, land rental	-	6,902,874,276	3,447,024,101	3,455,850,175
Environmental protection tax	66,015,995,955	136,840,444,342	202,856,440,297	-
Others	-	500,000	500,000	-
Total	74,722,553,482	160,492,457,448	231,048,784,923	4,166,226,007

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

13. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles, transmission	Office equipment	Others	Total
COST						
Opening balance	607,867,876,337	27,863,322,293	53,890,798,010	3,660,006,425	19,756,903,639	713,038,906,704
Increase in the period	-	790,800,000	-	-	-	790,800,000
Additions	-	-	-	-	-	-
Other increases	-	790,800,000	-	-	-	790,800,000
Decrease in the period	-	-	-	-	-	-
Disposals and written off	-	-	-	-	-	-
Other adjustments	-	-	-	-	-	-
Closing balance	607,867,876,337	28,654,122,293	53,890,798,010	3,660,006,425	19,756,903,639	713,829,706,704

Unit: VND

ACCUMULATED DEPRECIATION

Opening balance	415,043,891,234	25,664,810,519	47,715,242,813	3,533,346,710	19,756,903,639	511,714,194,915
Increase in the period	15,652,237,555	501,950,738	825,180,822	33,215,555	-	17,012,584,670
Allocated to current year's expenses	15,652,237,555	501,950,738	825,180,822	33,215,555	-	17,012,584,670
Other adjustments	-	-	-	-	-	-
Decrease in the period	-	-	-	-	-	-
Disposals and written off	-	-	-	-	-	-
Other adjustments	-	-	-	-	-	-
Closing balance	430,696,128,789	26,166,761,257	48,540,423,635	3,566,562,265	19,756,903,639	528,726,779,585
Net book value at opening balance	192,823,985,103	2,198,511,774	6,175,555,197	126,659,715	-	201,324,711,789
Net book value at closing balance	177,171,747,548	2,487,361,036	5,350,374,375	93,444,160	-	185,102,927,119
Fixed assets were fully depreciated, but still in active use.	107,527,683,196	15,646,089,691	37,692,138,324	3,352,100,652	533,145,305	164,751,157,168

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14. FIXED ASSETS FINANCE LEASE

	Unit: VND		
	Machinery and equipment	Motor vehicles	TOTAL
COST			
Opening balance	-	6,105,720,000	6,105,720,000
Increase in the period	-	-	-
Financial lease	-	-	-
Decrease in the period	-	-	-
Returned of leased assets	-	-	-
Other decreases	-	-	-
Closing balance	-	6,105,720,000	6,105,720,000
ACCUMULATED DEPRECIATION			
Opening balance	-	2,251,128,005	2,251,128,005
Increase in the period	-	572,622,183	572,622,183
Depreciation	-	572,622,183	572,622,183
Closing balance	-	2,823,750,188	2,823,750,188
NET BOOK VALUE			
Opening balance		3,854,591,995	3,854,591,995
Closing balance	-	3,281,969,812	3,281,969,812

15. INTANGIBLE FIXED ASSETS

	Unit: VND		
	Land use rights	Software	Total
COST			
Opening balance	144,231,652,761	3,554,276,528	147,785,929,289
Increase in the period	-	-	-
Closing balance	144,231,652,761	3,554,276,528	147,785,929,289
ACCUMULATED DEPRECIATION			
Opening balance	13,969,053,244	3,554,276,528	17,523,329,772
Increase in the period	722,035,539	-	722,035,539
Depreciation	722,035,539	-	722,035,539
Closing balance	14,691,088,783	3,554,276,528	18,245,365,311
NET BOOK VALUE			
Opening balance	130,262,599,517	-	130,262,599,517
Closing balance	129,540,563,978	-	129,540,563,978

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16. CONSTRUCTION IN PROGRESS

	30/09/2026		01/01/2026	
	Cost	Recoverable amount	Cost	Recoverable amount
Acquisition of fixed Assets	-	-	9,090,908	9,090,908
Major repair costs	1,281,419,519	1,281,419,519	90,909,090	90,909,090
Construction in progress (1)	194,318,523,510	194,318,523,510	66,244,314,453	66,244,314,453
Others	-	-	-	-
Total	195,599,943,029	195,599,943,029	66,344,314,451	66,344,314,451
Breakdown of construction in progress by project				
- An Hai Oil Terminal	135,766,729,849	135,766,729,849	8,944,462,889	8,944,462,889
- Cai Mep Oil Terminal	56,164,171,321	56,164,171,321	56,164,171,321	56,164,171,321
- Others	2,387,622,340	2,387,622,340	1,135,680,243	1,135,680,243
Total	194,318,523,510	194,318,523,510	66,244,314,453	66,244,314,453

17. LONG-TERM FINANCIAL INVESTMENTS

17.1 INVESTMENTS IN JOINT VENTURES AND ASSOCIATES

	30/09/2026		01/01/2026	
	Cost	Value under equity method	Cost	Value under equity method
Petec Logistics JSC	28,899,316,867	5,870,042,488	28,899,316,867	5,961,143,527
Total	28,899,316,867	5,870,042,488	28,899,316,867	5,961,143,527

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17.2 INVESTMENTS IN EQUITY OF OTHER ENTITIES

	30/09/2026			01/01/2026		
	Original cost	Fair value	Provision	Original cost	Fair value	Provision
Au Lac JSC	26,482,144,914	32,788,379,660	-	26,482,144,914	(i)	-
Sai Gon Fuel JSC	4,736,610,000	3,170,237,400	(1,566,372,600)	4,736,610,000	3,588,948,000	(1,147,662,000)
Dong Nai Building Material and Fuel JSC	3,246,978,529	5,859,076,193	-	3,246,978,529	6,770,429,343	-
Viet Tin Transport JSC	7,000,000,000	-	(7,000,000,000)	7,000,000,000	-	(7,000,000,000)
PetroVietnam Oil Nam Dinh JSC	280,000	-	(280,000)	280,000	-	(280,000)
TOTAL	41,466,013,443	41,817,693,253	(8,566,652,600)	41,466,013,443	10,359,377,343	(8,147,942,000)

(i) The Corporation has not determined the fair value of these investments for disclosure in the financial statements because market quotes/quoted market prices are not available for these companies and/or Vietnamese Accounting Standards and the corporate accounting regime do not provide guidance on calculating fair value using valuation techniques. Fair value may differ from the carrying amount.

18. OTHER LONG-TERM ASSETS

Other long-term assets consist of demand deposits at Ocean Commercial Joint Stock Bank (now Modern Bank of Vietnam – "MBV") totaling VND 430,718,796 as of 30 September 2026; this amount is converted from original currency balances of USD 909.32, EUR 24.01, and VND 410,000,000. These deposits are subject to payment restrictions pursuant to Directive No. 600/2015/CT-TGD dated 13 February 2015 issued by Ocean Commercial Joint Stock Bank regarding the suspension of payment services for economic entities affiliated with Petrovietnam, pending a review and appraisal of customer payment documentation. Currently, Modern Bank of Vietnam has undergone a mandatory transfer and is 100% owned by Military Commercial Joint Stock Bank ("MB") in accordance with a decision by the State Bank of Vietnam.

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19. SHORT-TERM TRADE PAYABLES

	30/09/2026	01/01/2026
	VND	VND
PetroVietnam Oil Corporation	561,125,990,725.00	389,479,015,739.00
PTSC Thanh Hoa Technical Services Company	5,711,843,657.00	0.00
Others	7,664,837,769.00	3,699,095,239.00
Total	574,502,672,151	393,178,110,978

20. SHORT-TERM ACCRUED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
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
Others	2,434,979,912	2,267,096,665
Total	44,191,267,339	7,539,502,238

21. OTHER PAYABLES

	30/09/2026	01/01/2026
	VND	VND
Short-term	8,065,272,460	3,713,743,339
Union funds and compulsory insurance	96,871,366	117,624,206
Receive short-term deposits	150,000,000	150,000,000
Others	7,818,401,094	3,446,119,133
Long-term	132,606,524,336	55,852,068,829
Receive long-term deposits	132,606,524,336	55,852,068,829
Total	140,671,796,796	59,565,812,168

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22. FINANCE BORROWING

	01/01/2026	Increases	Decreases	30/09/2026
Short-term finance lease liabilities	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
Long-term finance lease liabilities	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

REPAYMENTS OF FINANCE LEASE LIABILITIES DURING THE PERIOD

Payment term	Current period			Prior period	
	Total	Interest payment	Principal payment	Total	Interest payment
Vietcombank Financial Leasing Co., Ltd	833,399,047	114,556,994	718,842,053	1,040,025,708	169,775,343
Less than 1 year					
From 1 year to 5 years					
Over 5 years					
Debt service schedule				01/01/2026	
Within one year		864,618,892		958,876,600	
In the second year to fifth year		385,374,038		1,009,958,383	
Total		1,249,992,930		1,968,834,983	

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23. EQUITY

	Share capital	Treasury shares	Investment and development fund	Retained profits	Non-controlling interests	Total
Opening balance	2,488,774,701,456	(5,232,969,000)	8,760,524,885	(1,856,620,940,170)	14,204,029,473	649,885,346,644
Increase in the period	-	-	-	17,289,511,182	(24,093,225)	17,265,417,957
Net profit after tax	-	-	-	17,289,511,182	(24,093,225)	17,265,417,957
Decrease in the period	-	-	-	-	-	-
Other adjustments	-	-	-	-	-	-
Closing balance	2,488,774,701,456	(5,232,969,000)	8,760,524,885	(1,839,331,428,988)	14,179,936,248	667,150,764,601

Unit: VND

Details of contributed capital

	30/09/2026	01/01/2026
	Contributed capital	Contributed capital
	Ownership	Ownership
- Petro Vietnam Oil Corporation (PVOIL)	2,353,025,701,456	2,353,025,701,456
- Thu Duc Trading and Import Export JSC (Timexco)	1,993,510,000	1,993,510,000
- Petro Vietnam Oil Sai Gon JSC	3,388,970,000	3,388,970,000
- Vung Tau Petroleum Joint Stock Company	2,790,920,000	2,790,920,000
- Petro Vietnam Oil Ha Noi JSC	3,787,568,000	3,787,568,000
- Other entities outside PVOIL	123,788,032,000	123,788,032,000
TOTAL	2,488,774,701,456	2,488,774,701,456
	100.00%	100.00%

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	30/09/2026	01/01/2026
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
– Ordinary share	248,877,470	248,877,470
Number of repurchased shares (Treasury s	-	-
Number of outstanding shares	248,877,470	248,877,470
– Ordinary share	248,877,470	248,877,470
Par value per outstanding share (VND/sha	10,000	10,000

24. OFF BALANCE SHEET ITEMS

Foreign currencies

	30/09/2026	01/01/2026
- US Dollars (USD)	1,284.89	1,294.79
- Euro (EUR)	132.43	140.36
- Singapore Dollars (SGD)	164.77	181.42

Materials and goods held on custody

	30/09/2026	01/01/2026
- Petroleum M95 (Litter 15)	5,666.00	8,195,238.00
- Petroleum E5 (Litter 15)	675,049.00	25,468.00
- Petroleum E10 (Litter 15)	4,384,305.10	-
- Petroleum DO 0.05%S-II (Litter 15)	35,322,603.91	11,374,738.00
- Petroleum DO 0.001S-V (Litter 15)	454,004.00	21,647.00
- Petroleum FO 3.5%S (Kg)	6,134,875.00	15,286,261.00
- Materials for E10 gasoline blending (Litter 1	-	-

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25. REVENUES FROM SALES AND SERVICES RENDERED

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Commercial service (Petroleum)	8,212,526,804,507	3,670,845,713,490
Commercial service (Others)	2,086,504,552	1,327,126,164
Other Sales	134,395,344,033	131,599,061,307
Total	8,349,008,653,092	3,803,771,900,961

26. COSTS OF GOODS SOLD

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Commercial service (Petroleum)	8,063,450,478,033	3,615,851,843,589
Commercial service (Others)	1,990,500,939	1,155,425,741
Other Sales	1,127,611,524	905,535,260
Allowance for devaluation of inventories		
Total	8,066,568,590,496	3,617,912,804,590

27. FINANCIAL INCOME

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Bank interest	412,908,353	174,042,989
Early payment interest	7,163,822,462	1,257,778,644
Gain on foreign exchange		50,493,730
Other Sales	-	845,303,400
Total	7,576,730,815	2,327,618,763

28. FINANCIAL EXPENSES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Interest expense	114,556,994	169,775,343
Allowance for impairment of long-term fina	418,710,600	338,956,200
Total	533,267,594	508,731,543

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29. SELLING EXPENSES

	1 January to 30 September 2026	1 January to 30 September 2025
Staff costs	109,397,096,671	60,040,247,669
Tools and supplies expense	4,962,866,694	6,699,571,173
Depreciation	17,224,225,535	17,782,736,127
Transportation expense	3,353,153,175	10,413,842,273
Repairs and maintenance expenses	48,799,116,860	20,019,534,341
Other selling expenses	41,614,182,177	43,084,280,876
TOTAL	225,350,641,112	158,040,212,459

30. GENERAL AND ADMINISTRATION EXPENSES

	1 January to 30 September 2026	1 January to 30 September 2025
Staff costs	15,043,168,775	11,000,784
Tools and supplies expense	931,703,192	1,832,439
Depreciation	716,600,782	756,996
Taxes, fees and Duties	16,231,529,782	9,900,968
Provision expenses	6,172,390,401	114,889
Others	7,659,895,037	7,175,391
TOTAL	46,755,287,969	30,781,470

31. PRODUCTION COST BY NATURE

	1 January to 30 September 2026	1 January to 30 September 2025
Cost of materials and supplies	5,333,196,879,537	3,626,444,815
Labor costs	69,710,064,233	71,041,032
Depreciation and amortisation	12,173,590,774	18,539,732
Outsourced services and other expenses	91,218,533,873	90,708,819
TOTAL	5,506,299,068,417	3,806,734,400

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32. OTHER INCOME

	1 January to 30 September 2026	1 January to 30 September 2025
Compensation income	258,247,882	398,832,127
Other income	964,394,874	562,374,959
TOTAL	1,222,642,756	961,207,086

33. OTHER EXPENSES

	1 January to 30 September 2026	1 January to 30 September 2025
Penalties expense	108,410,913	
Others	1,132,396,724	68,719,204
TOTAL	1,240,807,637	68,719,204

34. BASIC EARNINGS PER SHARE

	1 January to 30 September 2026	1 January to 30 September 2025
Profit attributable to ordinary shareholders	17,289,511,182	195,629,494
Deductible adjustments	-	-
Profit for basic earnings per share	17,289,511,182	195,629,494
Weighted average number of ordinary shares during the period	248,877,470	248,877,470
Basic earnings per share	69	1

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35. INFORMATION ON RELATED PARTIES

Related parties	Relationship
PetroVietnam Oil Corporation (PVOIL)	Owner
Vietnam National Industry - Energy Group	PVOIL is subsidiary of the Group
Petec Logistics JSC	Associate
PetroVietnam Oil Bac Lieu One Member Co., Ltd	Subsidiary of PVOIL
PetroVietnam Oil Thanh Hoa One Member Co., Ltd	Subsidiary of PVOIL
Me Kong Petroleum JSC	Subsidiary of PVOIL
PetroVietnam Oil Lube JSC	Subsidiary of PVOIL
PetroVietnam Oil Binh Thuan JSC	Subsidiary of PVOIL
PetroVietnam Oil Phu My JSC	Subsidiary of PVOIL
PetroVietnam Oil Sai Gon JSC	Subsidiary of PVOIL
PetroVietnam Oil Ha Noi JSC	Subsidiary of PVOIL
PetroVietnam Oil Hung Yen JSC	Subsidiary of PVOIL
Thai Binh Petroleum Services JSC	Subsidiary of PVOIL
PetroVietnam Oil Nam Dinh JSC	Subsidiary of PVOIL
PetroVietnam Oil Tay Ninh JSC	Subsidiary of PVOIL
PetroVietnam Oil Cai Lan JSC	Subsidiary of PVOIL
PetroVietnam Oil Phu Yen JSC	Subsidiary of PVOIL
PetroVietnam Oil Phu Tho JSC	Subsidiary of PVOIL
PetroVietnam Oil Vung Tau JSC	Subsidiary of PVOIL
Vung Ang Petroleum JSC	Subsidiary of PVOIL
PVOIL Mien Trung JSC	Subsidiary of PVOIL
Hai Phong PVOIL Petroleum JSC	Subsidiary of PVOIL
Thu Duc Trading and Import Export JSC	Subsidiary of PVOIL

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	From 01/01/2025 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Sale of goods and services rendered	212,284,193,116	95,051,235,459
PetroVietnam Oil Corporation (PVOIL)	39,977,325,046	13,131,292,572
PetroVietnam Oil Thanh Hoa One Member Co., Ltd	-	11,087,712,873
PetroVietnam Oil Tra Vinh One Member Co., Ltd	-	41,773,515
PetroVietnam Oil Bac Lieu One Member Co., Ltd	83,289,027	3,134,672
Vietnam Petroleum Oil Transport One Member Co., Ltd	1,456,146,001	2,536,189,340
PetroVietnam Oil Sai Gon JSC	80,724,776	7,384,377,327
PetroVietnam Oil Vung Tau JSC	103,656,912	11,525,236
PetroVietnam Oil Ha Noi JSC	130,317,257,660	1,977,684,710
PetroVietnam Oil Hung Yen JSC	1,108,000,000	1,295,099,255
PetroVietnam Oil Nam Dinh JSC	-	597,820,245
Hai Phong PVOIL Petroleum JSC	923,446,055	6,228,328,171
PetroVietnam Oil Phu Yen JSC	5,754,328,464	6,790,739,746
PetroVietnam Oil Phu Tho JSC	6,906,663	33,875,878
PetroVietnam Oil Binh Thuan JSC	18,276,791,678	6,423,584,164
Vung Ang Petroleum JSC	45,834	5,490,624,253
PetroVietnam Oil Cai Lan JSC	4,891,898,149	12,953,921,988
Thu Duc Trading and Import Export JSC	16,223,274	4,036,994,111
PetroVietnam Oil Phu My JSC	102,643,695	115,233,615
PetroVietnam Oil Lube JSC	-	3,371,655
Me Kong Petroleum JSC	13,152,845	14,288,188,497
Petec Logistics JSC	9,172,357,037	619,763,636
Purchase goods and use services	8,184,128,937,537	3,620,519,972,954
Vietnam National Industry - Energy Group	50,000,000	50,000,000
PetroVietnam Oil Corporation (PVOIL)	8,096,500,397,054	3,576,776,432,412
Banch of PetroVietnam Oil Corporation - Nha Be Terminal	3,847,842,580	2,108,552,175
Banch of PetroVietnam Oil Corporation - Mien Dong Terminal	496,005,470	280,694,895
Banch of PetroVietnam Oil Corporation - Dinh Vu Terminal	192,647,285	388,825,635
Banch of PetroVietnam Oil Corporation - Quang Ngai	1,146,599,179	859,681,005
PetroVietnam Oil Thanh Hoa One Member Co., Ltd	96,014,862	2,796,908,993
Vietnam Petroleum Oil Transport One Member Co., Ltd	21,257,101,467	9,140,715,159
Me Kong Petroleum JSC	1,310,487,997	627,149,308
Vung Ang Petroleum JSC	478,641,723	665,388,830
PetroVietnam Oil Lube JSC	2,000,732,339	1,599,089,534
PetroVietnam Oil Cai Lan JSC	14,897,970,898	10,323,357,692
PetroVietnam Oil Phu Yen JSC	1,593,099,510	1,891,074,616
Hai Phong PVOIL Petroleum JSC	2,351,820,773	11,531,898,912

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	From 01/01/2025 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Purchase goods and use services		
PetroVietnam Oil Sai Gon JSC	9,850,797,222	228,115,427
PetroVietnam Oil Vung Tau JSC	68,494,618	14,600,989
PetroVietnam Oil Ha Noi JSC	237,120,972	319,630,535
PetroVietnam Oil Hung Yen JSC	15,533,761,242	1,388,907
PetroVietnam Oil Phu Tho JSC	82,083	101,228
PVOIL Mien Trung JSC	9,169,279,229	668,161,372
Tnu Duc Trading and Import Export JSC	221,950,120	158,205,330
PetroVietnam Oil Phu My JSC	791,006,467	-
PetroVietnam Oil Nam Dinh JSC	1,497,222,222	-
PetroVietnam Oil Binh Thuan JSC	166,259,075	-
Thai Binh Petroleum Services JSC	283,603,150	-
Petec Logistics JSC	90,000,000	90,000,000
	-	-
Early payment interest	7,163,822,462	1,257,778,644
PetroVietnam Oil Corporation (PVOIL)	7,163,822,462	1,257,778,644
Other income	791,529,606	562,374,959
PetroVietnam Oil Corporation (PVOIL)	791,529,606	562,374,959
	30/09/2026 VND	01/01/2026 VND
Short-term trade receivables	49,518,638,880	16,937,645,997
PetroVietnam Oil Corporation (PVOIL)	11,266,196,238	12,369,052,400
Vietnam Petroleum Oil Transport One Member Co., Ltd	296,772,320	111,714,497
PetroVietnam Oil Nam Dinh JSC	3,940,353,841	4,440,353,841
PetroVietnam Oil Ha Noi JSC	34,001,411,313	45,117
PetroVietnam Oil Binh Thuan JSC	6,440,424	7,341,273
PetroVietnam Oil Vung Tau JSC	-	489,970
PetroVietnam Oil Bac Lieu One Member Co., Ltd	7,011,209	8,472,222
PetroVietnam Oil Sai Gon JSC	453,535	176,677

PETROVIETNAM OIL CORPORATION
PETLC TRADING AND INVESTMENT
CORPORATION

194 Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City

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43/2026/TT-BTC dated April 20, 2026

by the Ministry of Finance

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

	30/09/2026	01/01/2026
	VND	VND
Short-term repayments to suppliers	4,210,503	-
Banch of PetroVietnam Oil Corporation - Dinh Vu Terminal	4,210,503	-
	30/09/2026	01/01/2026
	VND	VND
Short-term trade payables	563,987,207,378	391,438,052,784
	561,125,990,725	389,479,015,739
PetroVietnam Oil Corporation (PVOIL)	560,499,752,450	388,633,959,283
Banch of PetroVietnam Oil Corporation - Nha Be Terminal	460,704,197	570,189,208
Banch of PetroVietnam Oil Corporation - Mien Dong Terminal	50,246,411	101,414,738
Banch of PetroVietnam Oil Corporation - Dinh Vu Terminal	-	33,894,731
Banch of PetroVietnam Oil Corporation in Quang Ngai	115,287,667	139,557,779
	30/09/2026	01/01/2026
	VND	VND
Short-term trade payables		
Vietnam Petroleum Oil Transport One Member Co., Ltd	1,914,310,536	1,427,984,372
PetroVietnam Oil Phu Yen JSC	413,754,836	190,670,695
Vung Ang Petroleum JSC	70,023,117	52,576,519
Me Kong Petroleum JSC	139,763,691	151,203,310
PVOIL Mien Trung JSC	123,264,277	105,320,329
PetroVietnam Oil Lube JSC	199,385,058	28,777,089
Hai Phong PVOIL Petroleum JSC	-	-
PetroVietnam Oil Cai Lan JSC	715,138	2,504,731

PETROVIETNAM OIL CORPORATION
PETEC TRADING AND INVESTMENT
CORPORATION

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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	30/09/2026	01/01/2026
	VND	VND
Other short-term receivables	197,841,733,405	188,486,990,996
Vietnam National Industry - Energy Group	169,785,513,359	169,785,513,359
Vietnam National Industry - Energy Group (Receivables arising from equitization)	498,000,000	498,000,000
PetroVietnam Oil Corporation (PVOIL)	89,640,700	20,988,797
PetroVietnam Oil Thanh Hoa One Member Co., Ltd	52,859,132	-
PetroVietnam Oil Ha Noi JSC	6,498,945,497	4,230,780,379
PetroVietnam Oil Sai Gon JSC	8,673,465,538	7,424,583,229
Thu Duc Trading and Import Export JSC	5,271,442,035	3,025,009,093
Me Kong Petroleum JSC	1,748,774,449	512,970,116
PetroVietnam Oil Vung Tau JSC	2,405,943,630	324,244,023
Vung Ang Petroleum JSC	402,810,595	163,452,469
PetroVietnam Oil Thai Binh JSC	-	3,500,000
PetroVietnam Oil Phu Tho JSC	-	882,250
Hai Phong PVOIL Petroleum JSC	14,057,250	28,160,126
PVOIL Mien Trung JSC	207,150	207,150
PetroVietnam Oil Binh Thuan JSC	5,545,500	-
PetroVietnam Oil Hung Yen JSC	28,528,570	3,600,000
Petec Logistics JSC (dividend)	2,366,000,000	2,465,000,000
	-	-
	30/09/2026	01/01/2026
	VND	VND
Other current payables	6,336,758,311	2,110,835,549
PetroVietnam Oil Bac Lieu One Member Co., Ltd	235,142,394	187,367,601
PetroVietnam Oil Sai Gon JSC	1,518,591,520	367,125,961
Hai Phong PVOIL Petroleum JSC	1,099,260,744	359,297,915
PetroVietnam Oil Phu Tho JSC	163,397,441	130,434,651
PetroVietnam Oil Phu Yen JSC	249,276,780	-
PetroVietnam Oil Ha Noi JSC	120,543,642	65,313,987
PetroVietnam Oil Binh Thuan JSC	64,158,099	12,088,918
Me Kong Petroleum JSC	366,760,385	178,047,566
PetroVietnam Oil Vung Tau JSC	887,041,641	406,120,873
Thu Duc Trading and Import Export JSC	1,632,585,665	405,038,077
Receive long-term deposits	122,462,024,336	43,655,558,829
PetroVietnam Oil Corporation (PVOIL)	122,462,024,336	43,655,558,829

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

36. Remuneration of the Board of Directors, Executive Board and Supervisory Board

Board of Directors members personnel compensation		From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Ms. Nguyen Linh Giang	Chairwoman (appointed on 11 August 2025)	39,000,000	9,750,000
Mr. Truong Dai Hoang	Chairman (resigned on 11 August 2025)	-	48,750,000
Mr. Tran Van Duong	Board member, Chief Executive Officer	562,750,000	432,100,000
Mrs. Vu Thi Thu	Board member	437,155,000	309,430,000
Mr. Nguyen Thu Phong	Deputy General Director	438,234,000	321,299,000
Mr. Phung Nhu Dung	Deputy General Director	449,755,000	309,430,000
Mr. Nguyen Ba Nam	Deputy General Director	398,675,000	287,100,000
Supervisory Board		-	-
Mr. Hoang Anh Tuan	Head of the board	377,358,000	275,363,000
Mrs. Diep Thu Thuy	Member	260,594,000	189,354,000
Mrs. Vuong Bich Tuyen	Member	18,000,000	27,000,000

37. COMPARATIVE FIGURES

Comparative figures in the consolidated statement of financial position are derived from the audited consolidated balance sheet as at 31 December 2025. Comparative figures in the interim consolidated income statement and cash flow statement relate to the period from 1 January 2025 to 30 September 2025.[4.1]

Certain items in the consolidated statement of financial position as at 1 January 2026 have been restated for consistency, as follows:

Indicator	Code	31/12/2025	01/01/2026 Restated	Difference
Dividends and profits payable	313	-	137,874,025	137,874,025
Other short-term payables	320	3,851,617,364	3,713,743,339	(137,874,025)

Approve, dated 26/10/2026

PREPARER
(Signature, full name)



Ms. Tran Thi Thanh Thuy

CHIEF ACCOUNTANT
(Signature, full name)



Mr. Trinh Anh Tuan

LEGAL REPRESENTATIVE
(Signature, full name, seal)



Mr. Tran Van Duong

