PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

CONSOLIDATED FINACIAL STATEMENTS

PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

The Second Quarter of 2026

Ha Noi, July 2026

VIETNAM NATIONAL INDUSTRY-ENERGY GROUP

PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

From B 01 - DN/HN

Issued according to Circular No. 43/2026/TT-BTC

Dated April 20, 2026 of the Ministry of Finance

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

VND

ASSETS	Code	Note	30/06/2026	01/01/2026 (Adjusted)
1	2	3	4	5
A - CURRENT ASSETS	**100**		**3,988,628,469,505**	**3,952,010,638,494**
I. Cash and cash equivalents	**110**		**280,448,703,079**	**216,258,196,695**
1. Cash	111		185,933,703,079	120,610,628,129
2. Cash equivalents	112		94,515,000,000	95,647,568,566
II. Short-term investments	**120**		**492,925,841,142**	**386,241,507,945**
1. Trading securities	121		14,900,000,000	14,900,000,000
2. Provision for diminution in value of trading securities (*)	122		(13,885,000,000)	(13,885,000,000)
3. Held-to-maturity investments	123		761,083,435,194	654,399,101,997
4. Provision for short-term investments held to maturity (*)	124		(269,172,594,052)	(269,172,594,052)
5. Other short-term investments	125		-	-
6. Provision for losses on other short-term investments (*)	126		-	-
III. Short-term receivables	**130**		**1,901,362,305,300**	**1,962,933,929,994**
1. Short-term trade receivables	131		1,494,966,581,549	1,653,714,479,152
2. Short-term prepayments to suppliers	132		751,029,619,002	614,457,863,572
3. Receivable according to construction contract plan progress	134		4,849,047,513	-
4 . Other short-term receivables	135		445,342,832,801	485,010,604,849
5. Provision for short-term doubtful debts (*)	136		(795,667,297,485)	(791,090,418,599)
6. Shortage of assets awaiting resolution	137		841,521,920	841,401,020
IV. Inventories	**140**		**1,219,516,635,293**	**1,296,303,009,831**
1. Inventories	141		1,355,335,871,275	1,435,183,096,598
2. Provision for devaluation of inventories (*)	142		(135,819,235,982)	(138,880,086,767)
V. Short-term biological assets	**150**		**-**	**-**
1. Livestock raised for short-term, one-time production	151		-	-
2. Seasonal crops or crops grown for short-term, one-time production.	152		-	-
3. Provision for short-term losses of biological assets (*)	153		-	-
VI . Other short-term assets	**160**		**94,374,984,691**	**90,273,994,029**
1. Short-term prepaid expenses	161		2,201,365,072	1,255,522,428

ASSETS	Code	Note	30/06/2026	01/01/2026 (Adjusted)
1	2	3	4	5
2. Deductible VAT	162		57,429,442,245	54,417,778,958
3. Taxes and other receivables from State budget	163		34,653,155,310	34,600,692,643
4. Transactions to buy and sell Government bonds	164		-	-
5. Other short-term assets	165		91,022,064	-
B - NON-CURRENT ASSETS	**200**		**2,105,370,438,747**	**2,141,944,580,633**
I. Long-term receivables	**210**		**22,534,986,273**	**27,266,262,226**
1. Long-term receivables from customers	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Other long-term receivables	215		22,534,986,273	27,266,262,226
4. Provision for long-term doubtful debts (*)	216		-	-
II. Fixed assets	**220**		**965,120,611,423**	**983,292,048,099**
1. Tangible fixed assets	221		714,177,306,495	731,994,415,442
- Historical cost	222		1,614,366,411,331	1,618,057,605,919
- Accumulated depreciation (*)	223		(900,189,104,836)	(886,063,190,477)
2 . Financial leased fixed assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3 . Intangible fixed assets	227		250,943,304,928	251,297,632,657
- Historical cost	228		269,672,024,444	269,672,024,444
- Accumulated amortization (*)	229		(18,728,719,516)	(18,374,391,787)
III. Long-term biological assets	**230**		**-**	**-**
1. Livestock raised for periodic product distribution	231		-	-
2. Livestock raised for one-time, long-term production	236		-	-
3. Seasonal crops or long-term single-product crops.	237		-	-
4. Provision for short-term losses of biological assets (*)	238		-	-
IV. Investment properties	**240**		**104,547,013,404**	**106,690,395,945**
- Historical costs	241		133,834,056,828	135,326,253,059
- Accumulated depreciation (*)	242		(29,287,043,424)	(28,635,857,114)
V. Long-term assets in progress	**250**		**146,326,108,656**	**145,993,608,656**
1. Long-term work in progress	251		36,044,435,616	36,044,435,616
2. Construction in progress	252		110,281,673,040	109,949,173,040
VI. Long-term investments	**260**		**758,512,020,481**	**764,510,074,315**
1. Invest in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		27,686,502,296	29,132,971,817
3. Equity investments in other entities	263		185,235,000,000	185,313,000,000
4. Provision for devaluation of long-term investments (*)	264		(159,561,481,815)	(159,621,017,502)
5. Long-term investment held until maturity	265		705,152,000,000	709,685,120,000
6. Provision for long-term investments held to maturity (*)	266		-	-

ASSETS	Code	Note	30/06/2026	01/01/2026 (Adjusted)
1	2	3	4	5
VII . Other long-term assets	**270**		**108,329,698,510**	**114,192,191,392**
1. Long-term prepaid expenses	271		82,114,706,856	88,065,323,809
2. Deferred income tax assets	272		13,317,791,654	13,229,667,583
3. Equipment, supplies, and long-term replacement parts	273		-	-
4. Other long-term assets	274		12,897,200,000	12,897,200,000
5. Commercial advantage	279		-	-
TOTAL ASSETS (280 = 100 + 200)	**280**		**6,093,998,908,252**	**6,093,955,219,127**

CAPITAL	Code	Note	30/06/2026	01/01/2026 (Adjusted)
1	2	3	4	5
C - LIABILITIES	**300**		**5,635,460,715,730**	**5,613,950,796,674**
I. Current liabilities	**310**		**5,461,246,006,396**	**5,438,381,719,533**
1. Short-term trade payables	311		2,959,333,813,619	3,086,872,810,043
2. Short-term prepayments from customers	312		389,246,076,310	263,139,941,973
3. Dividends and profits must be paid	313		40,394,150,917	40,394,150,917
4. Taxes and other payables to State budget	314		87,470,524,131	101,123,640,350
5. Payables to employees	315		38,406,535,324	74,364,954,892
6. Short-term accrued expenses	316		478,134,239,676	570,970,124,293
7. Payable according to construction contract plan progress	318		63,636,364	-
8. Short-term unearned revenue	319		12,347,311,498	3,194,386,718
9. Other short-term payables	320		586,047,685,346	560,551,220,089
10. Short-term borrowings and finance lease liabilities	321		868,146,276,893	736,114,733,940
11. Provision for short-term payables	322		5,911,574,700	5,911,574,700
12. Bonus and welfare fund	323		(4,255,818,382)	(4,255,818,382)
13. Price stabilization fund	324		-	-
14. Transactions to buy and sell Government bonds	325		-	-
II. Non-current liabilities	**330**		**174,214,709,334**	**175,569,077,141**
1. Long-term payables to the seller	331		-	-
2. Buyer pays in advance long term	332		-	-
3. Taxes and long-term government payments	333		-	-
4. Long-term accrued expenses	334		115,497,608,588	115,497,608,588
5. Long-term unearned revenue	337		44,798,279,127	45,522,199,903
6. Other long-term payables	338		1,918,821,619	2,549,268,650
7. Long-term borrowings and finance lease liabilities	339		12,000,000,000	12,000,000,000
8. Convertible bonds	340		-	-
9. Preferred shares	341		-	-
10. Deferred income tax payable	342		-	-

CAPITAL	Code	Note	30/06/2026	01/01/2026 (Adjusted)
1	2	3	4	5
11. Provisions for long-term payables	343		-	-
12. Science and technology development fund	344		-	-
D - OWNER'S EQUITY	**400**		**458,538,192,522**	**480,004,422,453**
1. Contributed capital	411		4,000,000,000,000	4,000,000,000,000
- Common shares have voting rights	411a		4,000,000,000,000	4,000,000,000,000
- Preferred shares	411b		-	-
2. Share Premium	412		6,831,719,482	6,831,719,482
3. Bond conversion option	413		-	-
4. Other capital	414		22,681,220,411	22,681,220,411
5. Treasury shares (*)	415		(29,720,195)	(29,720,195)
6. Difference in asset revaluation	416		-	-
7. Exchange rate difference	417		-	-
8. Development and investment funds	418		150,859,427,814	150,859,427,814
10. Other reserves	419		233,648,426	233,648,426
11. Retained earnings	420		(4,058,294,867,353)	(4,035,975,171,212)
- Retained earnings accumulated till the end of the previous year	*420a*		(4,035,986,037,419)	(4,023,784,000,841)
- Retained earnings of the current period	*420b*		(22,308,829,934)	(12,191,170,371)
13. Non - Controlling Interests	429		336,256,763,937	335,403,297,727
TOTAL CAPITAL (440 = 300+400)	**440**		**6,093,998,908,252**	**6,093,955,219,127**

Approve, 30 July 2026

Preparer	Chief Accountant	Legal representative Genneral Director
Nguyen Thi Thu Anh	Vu Minh Cong	Tran Quoc Hoan

M.S.D.N: 3500102365 - C.T.C.P
TỔNG CÔNG TY CỔ PHẦN XÂY LẮP DẦU KHÍ VIỆT NAM

VIETNAM NATIONAL INDUSTRY-ENERGY GROUP

PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

From B 02 - DN/HN

Issued according to Circular No. 43/2026/TT-BTC

Dated April 20, 2026 of the Ministry of Finance

CONSOLIDATED STATEMENT OF INCOME

From January 01, 2026 to June 30, 2026

Unit: VND

Number	ITEMS	Code	Note	Second Quarter		Accumulated from the beginning of the year to the end of this quarter	
				Current year	Prior year	Current year	Prior year
1	Revenue from sales of goods and rendering of services	01		468,480,772,107	526,366,629,104	807,206,228,375	832,416,205,962
2	Revenue deductions	02		-	-	-	-
3	Net revenue from sales of goods and rendering of services (10 = 1-2)	10		468,480,772,107	526,366,629,104	807,206,228,375	832,416,205,962
4	Cost of goods sold	11		468,432,119,355	495,594,530,082	778,498,514,077	783,002,879,993
5	Gross profit from sales of goods and rendering of services (20 = 10-11)	20		48,652,752	30,772,099,022	28,707,714,298	49,413,325,969
6	Profit/loss from the sale and liquidation of investment properties.	21		-	-	-	-
7	Financial income	22		5,957,494,419	3,680,439,614	10,451,957,069	29,868,039,589
8	Financial expense	23		11,593,721,543	12,586,940,532	21,173,312,584	21,999,560,522
	In which: Interest expense	24		8,042,010,230	9,012,983,409	16,303,093,933	17,244,263,315
9	Selling expense	25		549,574,146	1,802,978,985	1,219,699,312	2,943,698,289
10	General and administrative expense	26		42,383,744,269	30,680,111,320	74,574,538,188	61,559,537,032
11	Share of joint ventures and associates' profit or loss	27		-	(232,702,672)	(1,446,469,521)	(3,075,557,694)
12	Net profit from operating activities {30=20+21+(22-23)-25-26+27}	30		(48,520,892,787)	(10,850,194,873)	(59,254,348,238)	(10,296,987,979)
13	Other income	31		47,372,159,579	4,563,175,898	53,468,307,389	6,869,074,394
14	Other expense	32		11,708,515,635	1,944,424,738	15,725,034,244	2,393,429,099
15	Other profit (40=31-32)	40		35,663,643,944	2,618,751,160	37,743,273,145	4,475,645,295
16	Total net profit before tax (50=30+40)	50		(12,857,248,843)	(8,231,443,713)	(21,511,075,093)	(5,821,342,684)
17	Current corporate income tax expenses	51		-	125,765,790	20,929,595	135,967,835
18	Deferred corporate income tax expense	52		(88,124,071)	1,761,391,119	(88,124,071)	1,761,391,119
19	Profit after corporate income tax (60 = 50-51-52)	60		(12,769,124,772)	(10,118,600,622)	(21,443,880,617)	(7,718,701,638)
20	Profit after tax attributable to owners of the parent	61		(14,421,945,577)	(14,669,644,951)	(22,308,829,934)	(14,669,644,951)
21	Profit after tax attributable to non-controlling interest	62		1,652,820,805	6,751,444,720	864,949,317	6,950,943,313
22	Basic earnings per share (*)	70		(36)	(43)	(56)	(37)

Approve, 30 July 2026

Preparer	Chief Accountant	Legal representative Genneral Director
Nguyen Thi Thu Anh	Vu Minh Cong	Tran Quoc Hoan

TỔNG CÔNG TY CỔ PHẦN XÂY LẮP DẦU KHÍ VIỆT NAM

M.S.D.N: 3500102

VIETNAM NATIONAL NATIONAL
INDUSTRY-ENERGY GROUP
PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

From B 03 - DN/HN
Issued according to Circular No. 43/2026/TT-BTC
Dated April 20, 2026 of the Ministry of Finance

CONSOLIDATED STATEMENT OF CASH FLOWS

(Indirect method)

For the accounting period from 01/01/2026 to 30/06/2026

Unit: VND

ITEMS	Code	Accumulated from the beginning of the year to the end of this quarter	
		Current year	Prior year
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	**01**	**(21,511,075,093)**	**(5,821,342,684)**
2. Adjustment for:			
- Depreciation and amortization of fixed assets and investment properties	02	21,893,502,245	20,098,991,865
- Provisions	03	5,047,023,375	741,892,367
- Exchange gains / losses from retranslation of monetary items denominated in foreign currency	04	(1,289,909,535)	(1,865,654,383)
- Gains / losses from investment	05	(7,446,459,248)	(5,372,082,936)
- Interest expense	06	16,303,093,933	17,244,263,315
- Other adjustments	07	(3,032,773,153)	-
3. Operating profit before changes in working capital	**08**	**9,963,402,524**	**25,026,067,544**
- Increase or decrease in receivables	09	(8,702,699,601)	677,818,978,330
- Increase or decrease in inventories	10	98,369,857,920	55,337,730,270
- Increase or decrease in payables	11	(55,328,532,773)	(122,083,030,622)
- Increase or decrease in prepaid expenses	12	4,836,096,737	9,404,698,324
- Increase/Decrease trading securities	13	-	-
- Interest paid	14	(1,944,050,494)	(2,057,682,098)
- Corporate income tax paid	15	(512,950,768)	-
- Other receipts from operating activities	16	2,242,801,179	1,065,300,000
- Other payments on operating activities	17	(17,030,463,374)	(954,900,000)
Net cash flow from operating activities	**20**	**31,893,461,350**	**643,557,161,748**
II. CASH FLOWS FROM INVESTING ACTIVITIES			-
1. Purchase or construction of fixed assets and other long-term assets	21	(525,119,999)	(1,866,167,736)
2. Proceeds from disposals of fixed assets and other long-term assets	22	1,688,181,818	961,863,636
3. Loans and purchase of debt instruments from other entities	23	(177,647,333,197)	(63,274,571,845)
4. Collection of loans and resale of debt instrument of other entities	24	71,333,120,000	48,000,000,000
5. Money spent investing capital in other units	25	-	-
6. Proceeds recovered from investment in capital contributions to other units	26	78,000,000	-
7. Interest and dividend received	27	5,338,341,133	4,648,831,326
Net cash flow from investing activities	**30**	**(99,734,810,245)**	**(11,530,044,619)**
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from issuing shares and receiving capital contributions from owners	31	-	-
2. Payment of capital contributions to owners, repurchase of issued shares of enterprises	32	-	-
3. Proceeds from borrowings	33	320,962,301,924	17,928,000,000
4. Repayment of principal	34	(188,930,758,971)	(30,972,580,000)
5. Financial lease principal repayment	35	-	-
6. Dividends and profits paid to owners	36	-	-
Net cash flow from financing activities	**40**	**132,031,542,953**	**(13,044,580,000)**
Net cash flows in the period (20+30+40)	**50**	**64,190,194,058**	**618,982,537,129**

VIETNAM NATIONAL NATIONAL INDUSTRY-ENERGY GROUP
PETROVIETNAM CONSTRUCTION JOINT STOCK CORPORATION

From B 03 - DN/HN
Issued according to Circular No. 43/2026/TT-BTC
Dated April 20, 2026 of the Ministry of Finance

ITEMS	Code	Accumulated from the beginning of the year to the end of this quarter	
		Current year	**Prior year**
Cash and cash equivalents at the beginning of the period	**60**	**216,258,196,695**	**433,474,223,994**
Effect of exchange rate fluctuations	61	312,326	2,903,555,568
Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**	**280,448,703,079**	**1,055,360,316,691**

Approve, 30 July 2026

Preparer	Chief Accountant	Legal representative Genneral Director
Nguyen Thi Thu Anh	Vu Minh Cong	Tran Quoc Hoan

M.S.D.N: 3500102365 - C.T.C.P
TỔNG CÔNG TY CỔ PHẦN XÂY LẮP DẦU KHÍ VIỆT NAM

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

From January 01, 2026 to June 30, 2026

I. CHARACTERISTICS OF THE CORPORATION'S OPERATIONS

PetroVietnam Construction Joint Stock Corporation (the "Corporation"), an entity under management of VietNam Nationnal industry-Energy Group, now is Vietnam National Industry - Energy Group(Petrovietnam), formerly known as Petro Construction Joint Stock Company, was established in Vietnam by privatizing Petroleum Design and Construction Company under Decision No. 532/QD-TCCB dated 26 March 2004 of the Minister of Industry (currently known as the Ministry of Industry and Trade). Petro Construction Joint Stock Company operated under Business Registration Certificate for Joint Stock Company No. 4903000232 dated 13 March 2006 issued by Ba Ria - Vung Tau Department of Planning and Investment
As per Resolution No. 3604/NQ-DKVN dated 26 October 2007, the Board of Menbers of VietNam Nationnal industry-Energy Group ("Petrovietnam") approved the proposal on transfer of Petro Construction Joint Stock Company into PetroVietnam Construction Joint Stock Corporation, operating under the model of holding - subsidiary company. The Corporation operates under Business Registration Certificate for Joint Stock Company No. 3500102365 dated 20 December 2007, amended for the 24nd time on 26 June 2026 issued by Hanoi Authority for Planning and Investment.

The Corporation's head office is located at 14th Floor, VPI Tower, 167 Trung Kinh Street, Yen Hoa Ward, Cau Giay District, Hanoi, Vietnam.

According to the 24nd amended Business Registration Certificate dated 26 June 2026, the total charter capital of the Corporation is VND 4,000,000,000,000, equivalent to 400,000,000 shares.

Business field: Construction

Business activities:

Principal activities of the Company are construction of industrial and civil works.

Corporate structure

The Corporation has subsidiaries that have consolidated financial statements as at Financial reporting, including:

Name of member entities	Proportion of ownership	Proportion of voting rights	Principal activities
Thai Binh Petroleum Trading and Investment Joint Stock Company	72,22%	72,22%	Construction, real estate business and services
Petroleum Equipment Assembly and Metal Structure Joint Stock Company	50,97%	50,97%	Construction, real estate business
Bỉnh Son Petroleum Construction JSC	48,62%	52,56%	Trading real estate, building materials
Petroleum Dong Do Joint Stock Company	34,87%	34,87%	Real estate business and services
Petrovietnam Urban Development Joint Stock Company	53,44%	53,44%	Construction, real estate business
Petroleum Industrial and Civil Construction Joint Stock Company	51%	51%	Construction, industrial production, real estate
Petroleum Pipeline and Tank Construction Joint Stock Company	51%	51%	Construction, real estate business

According to the assessment of the Board of General Directors of the Corporation, although the voting stake of the Corporation is less than 50% in Petroleum Dong Do Joint Stock Company, the Corporation still has the right to control this company through the right to dictate financial policies and activities, as well as assign and evaluate the implementation of the annual business plans, provide support in terms of work, construction and installation contracts, markets, and finance. Accordingly, Petroleum Dong Do Joint Stock Company is identified as a subsidiary of the Corporation.

II. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

Accounting period and accounting currency

Annual accounting year commences from 01 January and ends as at 31 December.

The Corporation maintains its accounting records in VND.

III. ACCOUNTING STANDARDS AND APPLICABLE PRACTICES

Applicable Accounting Policies

The Corporation applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2026 by the Ministry of Finance, the Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by Ministry of Finance amending and supplementing some articles of the Circular No. 202/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance guiding the preparation and presentation of Consolidated Financial Statements.

Declaration of compliance with Accounting Standards and Accounting System

The Corporation applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplementary documents as well as with current Accounting Standards and Accounting System.

IV. Accounting policies applied

1. Basis for preparation of Consolidated Financial Statements

Consolidated Financial Statements are prepared based on consolidating Separate Financial Statements of the Corporation and its subsidiaries under its control.

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Corporation. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Corporation and its subsidiaries.

The operating results of subsidiaries acquired or disposed during the period are included in the Consolidated financial statements from the effective date of acquisition or up to the effective date of disposal.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Consolidated Financial Statements.

Non - controlling interest

Non - controlling interest represents the portion of profit or loss and net assets of subsidiaries not held by the Corporation.

2. Accounting estimates

The preparation of Consolidated Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Consolidated Financial Statements and the reported amounts of revenues and expenses during the accounting year.

The estimates and assumptions that have a material impact in the Consolidated Financial Statements include:

- Provision for bad debts;
- Provision for devaluation of inventory;
- Provision for payables;
- Allocation of prepaid expenses;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Corporation's Consolidated Financial Statements and that are assessed by the Board of General Directors to be reasonable under the circumstances.

3. Foreign currency transactions

The foreign currency transactions during the year are translated into Vietnam dong using the real exchange rate ruling at the transaction date.

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the date of the Consolidated Financial Statements is determined under the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Corporation regularly conducts transaction;
- For foreign currency deposited in bank, applying the bid rate of the bank where the Corporation opens its foreign currency accounts;
- For liability accounts, applying offer rate of the commercial bank where the Corporation regularly conducts transaction.

All exchange differences arising from foreign currency transactions in the period and from revaluation of remaining foreign currency monetary items at the end of the period are recorded immediately to operating results of the accounting period. Gain from revaluation of foreign currency monetary items at the end of the period is not used to distribute profit or pay dividend.

4. Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

5. Business combination and goodwill

All business combinations shall be accounted for by applying the purchase method. The cost of a business combination includes the aggregate of the fair values, at the date of exchange, of assets given, liabilities incurred or assumed, and equity instruments issued by the acquirer, in exchange for control of the acquiree plus any costs directly attributable to the business combination. The acquiree's identifiable assets, liabilities and contingent liabilities in business combination are measured at their fair values at the acquisition date.

The goodwill or interest from a cheap purchase is defined as the difference between the price of the investment fee and the fair value of the subsidiable net assets at the date of purchase held by Parent. Cheap purchase interest (if any) will be recognized in the consolidated income statement. Goodwill is allocated to costs by the straight-line method for an estimated useful period of 10 years. Periodically the Corporation will assess goodwill losses at the subsidiary, if there is evidence that the loss of goodwill is greater than the annual allocation, the allocation shall be based on the loss of goodwill in the year of arising.

6. Financial investments

Trading securities are initially recognized at original cost which includes purchase prices plus any directly attributable transaction costs such as brokerage, transaction fee, cost of information provision, taxes, bank's fees and charges. After initial recognition, trading securities are measured at original cost less provision for diminution in value of trading securities. Upon the liquidation or transfer, cost of trading securities is determined using first in first out method or weighted average method.

Investments held to maturity comprise term deposits (including treasury bills and promissory notes), bonds, preference shares which the issuer is required to repurchase at a certain time in the future and loans, etc. held to maturity to earn profits periodically and other held to maturity investmentsdeposits held to maturity to earn profits periodically and other investments held to maturity.

Investments in subsidiaries, joint ventures and associates: During the period, the buyer determines the date of purchase and the cost of investments and implements accounting procedures in accordance with the Accounting Standards on "Business combination" and "Investments in joint ventures and associates".

In the Consolidated Financial Statements, investments in joint ventures and associates are accounted for using equity method. Under this method, the investments are initially recognised at cost and adjusted thereafter for the post acquisition change in the Group's share in net assets of the associate after acquisition date. Goodwill incurred from the investment in the associates is reflected in the carrying amount of the investment in the associate. The Group will not allocate such goodwill but assess annually to determine whether the goodwill is under impaired loss or not.

For the adjustment of the value of investments in joint ventures and associates from the date of investment to the beginning of the reporting period, the Corporation shall:

- For the adjustment to the income statement of previous periods: make an adjustment to the undistributed profit after tax according to net adjusted accumulated amount to the beginning of the reporting period.
- For the adjustment due to the difference in revaluation of assets and the difference in foreign exchange rates, recorded in the balance sheet of the previous periods: determine the adjustment to the corresponding items on the balance sheet according to net accumulated adjusted amount.

For the adjustment of the value of investments in joint ventures and associates arising in the period, the Corporation shall exclude the preferred dividends of other shareholders (if preferred shares are classified as Owner's capital); expected number of deductions for bonus and welfare funds of joint ventures and associates; share of profits related to transactions of joint ventures, associates contributing capital or selling assets to the Corporation before determining the Corporation's share in the profit or loss of the joint venture or associated company during the reporting period. The Corporation then adjusts the value of the investment in proportion to its share in profits and losses of joint ventures and associates and immediately recognizes it in the consolidated income statement.

Financial Statements of associates are prepared in the same period with the Group's consolidated financial statements and use the consistent accounting policies with the Group's policies. Adjustment shall be made if necessary to ensure the consistence with the Group's accounting policies.

Equity investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

Dividends received in the form of shares only monitor the number of shares received but do not record the increase in the value of the investment and financial income.

Provision for devaluation of investments is made at the end of the period as follows:

- With regard to investments in trading securities: the provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date.

- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, provision shall be made based on the Financial Statements at the provision date of the investee.
- With regard to investments held to maturity: the provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

7. Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Corporation. Receivables are classified as short-term and long-term in the Consolidated financial statements based on the remaining maturities of the receivables at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

8. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

The cost of inventory is calculated using weighted average method.

Inventory is recorded by perpetual method.

Method for valuation of work in process at the end of the year: The value of work in progress is recorded for each construction project that is incomplete or of which revenue is unrecognised, corresponding to the amount of work in progress at the end of the year.

Provision for devaluation of inventories made at the end of the year is based on the excess of original cost of inventory over their net realizable value.

9. Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Buildings and structures	5 - 48 years
- Machinery, equipment	3 - 15 years
- Vehicles, transportation equipment	4 - 10 years
- Office equipment	3 - 10 years
- Land use rights	According to the land lease
- Computer software	3 - 5 years

10. Investment properties

Investment properties are initially recognised at historical cost.

Investment properties held for capital appreciation prior to 01 January 2015 are depreciated on a straight-line basis similar to other fixed assets, but from 01 January 2015 are not depreciated.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount. Investment properties are depreciated using the straight-line method with expected useful life as follows:

- Buildings, structures	25 - 38 years

An item of owner-occupied property or inventories only becomes an investment property when its intended use has changed, evidenced by terminating the use of that item and starting to operate leasing for the third party or completing the construction period. The investment property is transferred to owner-occupied property or inventories only where it undergoes a change in the intended use, evidenced by commencement of using the assets by owner or implementing it for sale purposes. The transfer between investment property and owner-occupied property or inventories do not change the original cost and carrying amount of asset as at the date of transfer.

11. Construction in progress

Assets used in the production process, for leasing or management, or any other purposes, are recognised in historical cost. Attributable costs include the expenses for experts and for asset meeting the recognition criteria where applicable, borrowing costs are recognised in accordance with the Corporation's accounting policies.

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

12. Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to income statement on a straight-line basis over the period of the lease.

13. Business Cooperation Contract (BCC)

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

In case of receiving money or assets from other entities in the BCC, they should be recorded as payables. In case of contributing money or assets to BCC, they should be recorded as receivables. During the process of operating BCC, BCC in the form of jointly controlled operations, the accounting methods are adopted as follows:

All parties in the joint venture shall simultaneously do the bookkeeping in their own accounting system and present in its Financial Statements with the following items:

- Assets contributed by it and controlled by the joint venture;
- Its share of liabilities incurred;
- Its share of income from the sale of goods or rendering of services by the joint venture;
- Its share of expenses incurred.

All parties shall share revenue from the sale of goods or rendering of services and share joint expenses according to the BCC's agreements.

14. Prepaid expenses

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of prepaid expenses include:

- Prepaid land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with the Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance guiding regulation on management, use and depreciation of fixed assets and other expenses related to ensure for the use of leased land. These expenses are recognized in the consolidated statement of income on a straight-line basis according to the lease term of the contract.
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 1 to 3 years.
- Office rent represents the amount of prepaid rent amortized to the consolidated statement of income on a straight-line basis over the lease term.
- Expenses for leasing Sao Mai Ben Dinh port facility are allocated to the income statement during the lease period (49 years) from 16 September 2010.

15. Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Corporation. Accounts payable are classified as short-term and long-term in the Consolidated financial statements based on the remaining maturity of the payables at the reporting date.

16. Borrowings

Borrowings shall be recorded in detail in terms of lending entities, loan agreement and terms of borrowings. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in detail in terms of types of currency.

17. Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

18. Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, etc. which are recorded as operating expenses of the reporting period.

The recording of accrued expenses as operating expenses during the period shall be carried out under the matching principle between revenues and expenses during the period. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

19. Provision for payables

Provision for payables is only recognized when meeting all of the following conditions:

- The Corporation have a present debt obligation (legal obligation or joint obligation) as a result of past events;
- It is probable that the decrease in economic benefits may lead to the requirement for debt settlement;
- Debt obligation can be estimated reliably.

Value recorded as a provision for payable is the most reasonably estimated amount required to settle the present debt obligation at the end of the accounting period.

Only expenses related to the previously recorded provision for payable shall be offset by that provision for payable.

Provisions for payables are recorded as operating expenses of the accounting period. In case provision made for the previous accounting period but not used up exceeds the one made for the current accounting period, the difference is recorded as a decrease in operating expenses. The excess of the provision for payables relating to construction warranty is recorded as other income in the accounting period.

20. Unearned revenues

Unearned revenues include prepayments from customers for one or many accounting periods relating to asset leasing.

Unearned revenues are transferred to revenue from sale of goods and rendering of services with the amount corresponding to each accounting period.

21. Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Other capital is the operating capital formed from the operating results or from gifts, presents, financing, assets revaluation (if these items are allowed to be recorded as a decrease or increase in the owner's equity).

Treasury shares bought before the effective date of the Securities Law 2019 (January 1, 2021) are shares issued by the Company and bought-back by itself, but these are not cancelled and may be re-issued subsequently in accordance with the Law on Securities. Treasury shares bought after January 1, 2021 will be cancelled and adjusted to reduce equity.

Retained earnings are used to present the Corporation's operating results (profit, loss) after corporate income tax and profit appropriation or loss handling of the Corporation.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Management and announcement of cut-off date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

22. Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Corporation and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from construction contracts

In case the construction contract stipulates that the contractor is paid according to the value of the volume performed, when the results of construction contract performance are reliably determined and confirmed by the customer, then revenue, Contract-related costs are recorded in proportion to the completed work confirmed by the customer during the year reflected in the invoices issued.

Revenue from sale of goods:

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The Corporation no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

Revenue from rendering of services:

- The percentage of completion of the transaction at the Balance sheet date can be measured reliably.

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the Corporation shall be recognised when the two conditions are satisfied:

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

Dividend income shall be recognised when the Corporation's right to receive dividend is established.

Bonus shares or stock dividends shall not be recognized as income when the right to receive bonus shares or stock dividend is established. Instead, the number of bonus shares or stock dividends will be presented on the related Note to the Consolidated Financial Statements.

23. Cost of goods sold

The recognition of cost of goods sold is matched against the revenue in the period and complies with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses, and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period.

24. Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Losses from the disposal and transfer of short-term securities, transaction cost of selling securities;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

25. Corporate income tax

Deferred income tax asset and Deferred income tax liability

Deferred income tax asset is recognized for deductible temporary differences and the carrying forward of unused tax losses and unused tax credits. Deferred income tax liability is recognized for taxable temporary differences.

Deferred income tax asset and Deferred income tax liability are determined based on corporate income tax rate which is estimated to change in the future (due to the deferred income tax asset or deferred income tax liability are reversed when the new tax rates have been enacted), tax rates and tax laws enacted at the end of accounting period.

Deferred tax assets are recognized only to the extent that it is probable that taxable profit in future will be available against which the deductible temporary difference can be utilised. Deferred tax assets are recorded a decrease to the extent that it is not sure taxable economic benefits will be usable.

Current corporate income tax expenses and deferred corporate income tax expenses.

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

Current corporate income tax rate:

In the fiscal year, the Corporation is entitled to the CIT rate of 20% for production and business activities with taxable income.

26. Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Corporation (after adjusting for the bonus and welfare fund and allowance for Board of General Directors) by the weighted average number of ordinary shares outstanding during the period.

27. Related Parties

The parties are regarded as related parties if that party can control or significantly influence the other party in making decisions about the financial policies and activities. The Corporation's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Corporation or being under the control of the Corporation, or being under common control with the Corporation, including the Corporation's parent, subsidiaries and associates;

- Individuals, directly or indirectly, holding voting power of the Corporation that have a significant influence on the Corporation, key management personnel including directors and employees of the Corporation, the close family members of these individuals;

- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Consolidated Financial Statements, the Corporation should consider the nature of the relationship rather than the legal form of the relationship.

28. Segment information

As the Corporation operates mainly in the field of construction and installation in the territory of Vietnam, the Corporation does not prepare segment reports by business segment and geographical segment.

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1 CASH AND CASH EQUIVALENTS

		30/06/2026	01/01/2026
		VND	VND
-	*Cash on hand*	*3,103,368,088*	*4,021,433,244*
-	Demand deposits (*)	182,830,334,991	116,589,194,885
	In there:		
+	VND money	179,759,616,080	116,542,786,846
	Vietnam Public Joint Stock Commercial Bank	*832,008,821*	*1,743,027,762*
	Modern Bank of Vietnam Limited	*636,118,072*	*456,199,501*
	Other commercial banks	*178,291,489,187*	*114,343,559,583*
+	USD currency converted	3,070,718,911	46,408,039
	Vietnam Public Joint Stock Commercial Bank	-	-
	Modern Bank of Vietnam Limited	*5,221,200*	*5,215,400*
	Other commercial banks	*3,065,497,711*	*41,192,639*
-	Money is moving	-	-
-	Cash equivalents	94,515,000,000	95,647,568,566
	In there:		
	Vietnam Public Joint Stock Commercial Bank	-	-
	Modern Bank of Vietnam Limited	-	-
	Other commercial banks	*94,515,000,000*	*95,647,568,566*
		280,448,703,079	**216,258,196,695**
		-	-

(*) At the end of the period, term deposits from 1 month to 3 months are deposited at commercial banks with interest rates from 1.6%/year to 2.4%/year.

2 FINANCIAL INVESTMENTS

a) Trading securities

	30/06/2026			01/01/2026		
	Original cost	Reasonable value	Provision	Original cost	Reasonable value	Provision
	VND		VND	VND		VND
Shares						
Petroleum Internal and External Equipment Joint Stock Company	14,600,000,000	715,000,000	(13,885,000,000)	14,600,000,000	715,000,000	(13,885,000,000)
SDP Joint Stock Company (*)	300,000,000	300,000,000	-	300,000,000	300,000,000	-
Securities and other financial instruments	-	-	-	-	-	-
	14,900,000,000	**1,015,000,000**	**(13,885,000,000)**	**14,900,000,000**	**1,015,000,000**	**(13,885,000,000)**
	-		-	-		-

(*) This is the amount that Dong Do Petroleum Joint Stock Company received as an investment trust on behalf of individuals (Mr. Le Van Sinh 75,000,000 VND, Mr. Tran Anh Duc 75,000,000 VND, Mr. Tran Quoc Truong 150,000,000 VND), corresponding to the value of the unit tracked on the other payables list.

a) Held to maturity investments

	30/06/2026			01/01/2026		
	Original cost	Recoverable value	Provision	Original cost	Recoverable value	Provision
	VND		VND	VND		VND
Short-term investments						
- **Term deposits (*)**	**405,406,481,701**	**405,406,481,701**	-	**298,722,148,504**	**298,722,148,504**	-
In there:	-		-			
Vietnam Public Joint Stock Commercial Bank	10,100,000,000	10,100,000,000	-	40,800,000,000	40,800,000,000	-
Ocean Bank Limited	45,316,000,000	45,316,000,000	-	45,316,000,000	45,316,000,000	-
Other commercial banks	349,990,481,701	349,990,481,701	-	212,606,148,504	212,606,148,504	-

- **Short-term loans**	**355,676,953,493**	**86,504,359,431**	**(269,172,594,062)**	**355,676,953,493**	**86,504,359,431**	**(269,172,594,062)**
Lam Kinh Hotel Joint Stock Company (i)	128,357,292,532	-	(128,357,292,532)	128,357,292,532	-	(128,357,292,532)
Saigon Petroleum Construction And Investment JSC (i)	200,000,000,000	75,643,849,997	(124,356,150,003)	200,000,000,000	75,643,849,997	(124,356,150,003)
PetroVietNam Nghe An Construction Joint Stock Company (i)	16,321,991,226	10,860,509,434	(5,461,481,792)	16,321,991,226	10,860,509,434	(5,461,481,792)
Petroleum Internal and External Equipment Joint Stock Company	10,997,669,735	-	(10,997,669,735)	10,997,669,735	-	(10,997,669,735)
	761,083,435,194	**491,910,841,132**	**(269,172,594,062)**	**654,399,101,997**	**385,226,507,935**	**(269,172,594,062)**
	-		-	-		-

(i) Loan receivables include:

- The amount used by the Corporation from the Credit Contract No. 10/2010/HDTD-OCEANBANK-PVC dated 20 October 2010 between Ocean Commercial Joint Stock Bank (now Ocean Commercial One Member Limited Liabil Ocean Bank) and the Corporation to settle on behalf of Sai Gon Petroleum Construction and Investment Joint Stock Company and Nghe An Petroleum Construction Corporation Joint Stock Company regarding the transfer of shares;

The amount used by the Corporation from Credit Contract No. 603/2011/11DTD-OCEANBANK-PVC dated 30 June 2011 signed with OceanBank to provide capital support for production and business activities for Lam Kinh Hot Stock Company ("Lam Kinh Hotel").

According to Document No. 7697/2014/CV - Oceanbank dated 9 December 2014 of Oceanbank, the payment deadline for the aforementioned loans after the extension was 31 December 2017. As at the date of preparing these Cons financial statements, the Corporation is working with related parties to extend the repayment period for the OceanBank loans. The Corporation is also working with the mentioned companies to recover payments made on behalf of o as loans to ensure a source of payment for OceanBank loans, enhancing the Corporation's repayment capability, and aligning with corporate governance regulations applicable to publicly listed companies

2 FINANCIAL INVESTMENTS

c) Investments in other entities

	Stock Code	Address	30/06/2026 Proportion of ownership	Proportion of voting rights	Investment value	Recoverable value	Reserve value	01/01/2026 Proportion of ownership	Proportion of voting rights	Investment value	Recoverable value	Reserve value
			%	%	VND	VND	VND	%	%	VND	VND	VND
Investments in associates												
- Heerim-PVC International Design Joint Stock Company		Hanoi	44.00%	44.00%	3,740,000,000	-	3,740,000,000	44.00%	44.00%	3,740,000,000	-	3,740,000,000
- Petroleum Interior Decoration JSC	PID	Hanoi	49.98%	49.98%	19,993,000,000	-	19,993,000,000	49.98%	49.98%	19,993,000,000	-	19,993,000,000
- PetroVietnam - Nghe An Construction Joint Stock Company	PVA	Nghe An	22.64%	22.64%	54,395,000,000	-	54,395,000,000	22.64%	22.64%	54,395,000,000	-	54,395,000,000
- Sai Gon Petroleum construction and investment Joint Stock Company	PSG	Ho Chi Minh city	24.72%	24.72%	83,271,467,055	-	83,271,467,055	24.72%	24.72%	83,271,467,055	-	83,271,467,055
- Duyen Hai Petro Construction Investment Joint Stock Company		Hai Phong	42.46%	42.46%	58,050,000,000	27,128,273,667	30,921,726,333	42.46%	42.46%	58,050,000,000	28,574,743,188	29,475,256,812
- Petroleum Link Communication and Trading Joint Stock Company (i)		Hanoi	97.22%	35.05%	3,500,000,000	558,228,629	2,941,771,371	97.22%	35.05%	3,500,000,000	558,228,629	2,941,771,371
- Petroleum Interior Decoration Joint Stock Company (PVC-HN)		Hanoi	35.83%	35.83%	107,500,000,000	-	107,500,000,000	35.83%	35.83%	107,500,000,000	-	107,500,000,000
- Petroleum Mechanical Executing And Assembly Joint Stock Company		Hanoi	40.00%	40.00%	200,000,000,000	-	200,000,000,000	40.00%	40.00%	200,000,000,000	-	200,000,000,000
- Thanh Hoa Petroleum Investment and Construction Joint Stock Company	PVH	Thanh Hoa	36.00%	36.00%	75,600,000,000	-	75,600,000,000	36.00%	36.00%	75,600,000,000	-	75,600,000,000
- Lam Kinh Hotel Joint Stock Company		Thanh Hoa	35.01%	43.16%	82,000,000,000	-	82,000,000,000	35.01%	43.16%	82,000,000,000	-	82,000,000,000
- Mien Trung Petroleum Construction JSC	PXM	Da Nang	48.27%	48.27%	72,400,000,000	-	72,400,000,000	48.27%	48.27%	72,400,000,000	-	72,400,000,000
						-						
					760,449,467,055	**27,686,502,296**	**732,762,964,759**			**760,449,467,055**	**29,132,971,817**	**731,316,495,238**
					-	-	-			-	-	-

2 FINANCIAL INVESTMENTS

d) Investments in other entities

		Place of establishment and	30/06/2026 Original cost	30/06/2026 Provision	30/06/2026 Rate of voting	01/01/2026 Original cost	01/01/2026 Provision	01/01/2026 Rate of voting
			VND	VND		VND	VND	
	Investment in other entities							
-	Ha Long Cement Joint Stock Company	Quang Ninh	147,300,000,000	(147,300,000,000)	7.58%	147,300,000,000	(147,300,000,000)	7.58%
-	Petro Kinh Bac Investing And Construction JSC	Bac Ninh	2,500,000,000	(1,200,936,821)	15,67%	2,500,000,000	(1,200,936,821)	15,67%
-	Vietnam Port and Infrastructure Construction Invesment JSC	Ha Noi	12,500,000,000	(1,488,246,800)	2.50%	12,500,000,000	(1,488,246,800)	2.50%
-	Truong Son Investment Group Joint Stock Company	Quang Trị	3,000,000,000	-	3.99%	3,000,000,000	-	3.99%
-	Number 2 Petrovietnam Construction JSC	Ninh Binh	2,795,000,000	-	5.00%	2,795,000,000	-	5.00%
-	Petro Vietnam Building Materials and Construction Joint Stock Company 4	Ha Noi	2,500,000,000	-	10.00%	2,500,000,000	-	10.00%
-	Petrovietnam investment and construction - 3C Join Stock Company	Ha Noi	5,400,000,000	(5,400,000,000)	7.25%	5,400,000,000	(5,400,000,000)	7.25%
-	Vietnam Petroleum Steel Pipe Manufacturing Joint Stock Company	Dong Thap	100,000,000	-	0.00%	100,000,000	-	0.00%
-	Nhon Trach Petroleum Shipbuilding and Repair Joint Stock Company	Dong Nai	2,890,000,000	(1,172,298,194)	1.00%	2,890,000,000	(1,172,298,194)	1.00%
-	West Hanoi Joint Stock Company	Ha Noi	3,000,000,000	-	11.90%	3,000,000,000	-	11.90%
-	Hai Dang Investment Joint Stock Company	Nha Trang	250,000,000	-	6.56%	328,000,000	(59,535,687)	6.56%
-	PEC HN Joint Stock Company	Ha Noi	3,000,000,000	(3,000,000,000)	6.00%	3,000,000,000	(3,000,000,000)	6.00%
			185,235,000,000	**(159,561,481,815)**		**185,313,000,000**	**(159,621,017,502)**	
			-	-		-	-	

3 SHORT-TERM TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Units in the Corporation	***217,416,334,909***	***(181,126,642,629)***	***218,533,685,909***	***(177,217,150,392)***
Duyen Hai Petroleum Construction Joint Stock Company	-	-	-	-
Heerim-PVC International Design Joint Stock Company	6,097,621,800	(1,518,493,750)	6,097,621,800	(1,518,493,750)
HaNoi Petroleum Construction Joint Stock Company	90,601,705,480	(90,601,705,480)	91,619,056,480	(91,619,056,480)
Petroleum Mechanical Construction and Installation Joint Stock Company	22,973,811,922	(200,156,144)	23,073,811,922	(200,156,144)
Thanh Hoa Petroleum Construction Joint Stock Company	23,115,000	-	23,115,000	-
Petroleum Interior Decoration Joint Stock Company	-	-	-	-
Mien Trung Petroleum Construction Joint Stock Company	16,811,955	-	16,811,955	-
PetroVietNam Nghe An Construction Joint Stock Company	37,060,810,724	(28,863,829,227)	37,060,810,724	(23,936,985,990)
Sai Gon Petroleum Construction and investment Joint Stock Company	27,858,853,155	(27,158,853,155)	27,858,853,155	(27,158,853,155)
VietNam Petroleum Construction Real Estate Joint Stock Company	366,052,500	(366,052,500)	366,052,500	(366,052,500)
Truong Son Investment Group Joint Stock Company	572,219,050	(572,219,050)	572,219,050	(572,219,050)
Petro Kinh Bac Investing And Construction Joint Stock Company	405,731,820	(405,731,820)	405,731,820	(405,731,820)
Petroleum Internal and external Joint Stock Company	2,165,670,821	(2,165,670,821)	2,165,670,821	(2,165,670,821)
VietNam Port and Infrastructure Construction Investment Joint Stock Company	29,273,930,682	(29,273,930,682)	29,273,930,682	(29,273,930,682)
	-			
Units in the Group	***745,716,648,223***	***(13,028,526,852)***	***1,086,169,581,038***	***(13,028,526,852)***
- *VietNam Nationnal industry-Energy Group (PVN)*	5,548,525,269	-	5,549,727,139	-
- *Thai Binh 2 Oil and Gas Power Project Management Board*	499,415,151,731	-	786,064,069,692	-
- *Long Phu 1 Oil and Gas Power Project Management Board*	-	-	41,870,000	-
- *Vietnam Petroleum Institute*	30,202,068,337	(747,531,048)	30,336,867,228	(747,531,048)

-	*Nghi Son Refinery and Petrochemical Complex Project Management Board*	50,006,385,426	-	50,006,385,426	-
-	*PetroVietnam Gas Joint Stock Corporation*	9,580,449,013	(9,580,449,012)	9,580,449,013	(9,580,449,012)
+	*PV0000000 - PetroVietnam Gas Joint Stock Corporation*	9,518,282,410	(9,518,282,409)	9,518,282,410	(9,518,282,409)
+	*PV01000500 - DKVN Low Pressure Gas Distribution Joint Stock Company (PVGAS_D)*	62,166,603	(62,166,603)	62,166,603	(62,166,603)
-	*Petroleum Steel Pipe Joint Stock Company*	15,500,000,000	-	15,500,000,000	-
-	*PetroVietnam Technical Services Corporation (PTSC)*	***34,910,508,532***	-	***66,506,774,610***	-
+	*PV10000000- PetroVietnam Technical Services Corporation (PTSC)*	-	-	-	-
+	*PV100000900 - PTSC Offshore Services Joint Stock Company*	-	-	-	-
+	*PV10001100 - PTSC Mechanical and Construction Limited Company*	34,910,508,532	-	66,506,774,610	-
+	*PV10000400 - Sao Mai Ben Dinh Petroleum Investment Joint Stock Company*	-	-	-	-
-	Oil and Gas Power Generation Branch - PVN	30,780,796,229	-	44,066,850,827	-
-	Petrovietnam Engineering Consultancy JSC	532,785,009	(532,785,009)	532,785,009	(532,785,009)
-	VietNam Machinery Installation Corporation - JSC	57,099,565,933	-	57,841,498,305	-
-	Drilling Fluids and Oilfield Services Company Limited (DMC)	-	-	7,342,500,000	-
-	Dung Quat Shipbuilding Industry Company Limited	1,353,250,423	-	-	-
-	Vietnam Public Joint Stock Commercial Bank	2,000,000,002	-	2,000,000,002	-
-	VietNam - Russia Joint Venture (Vietsovpetro)	8,787,162,319	(2,167,761,783)	10,799,803,787	(2,167,761,783)
	Others	***531,833,598,417***	***(85,409,862,017)***	***349,011,212,205***	***(84,199,638,459)***
	Thai Son E&C Joint Stock Company	21,519,494,013	(21,519,494,013)	21,759,494,013	(21,759,494,013)
	TID Joint Stock Company	14,604,536,064	(1,276,267,076)	14,604,536,064	(1,606,207,127)
	Vung Tau Tourism Nursing Joint Stock Company	3,458,295,925	(3,458,295,925)	3,458,295,925	(3,458,295,925)
	Huy Thanh Investment Joint Stock Company	9,700,000,000	-	9,700,000,000	-
	Branch of Triu-Phu-Bai Trading and Transport Company Limited	1,646,868,128	-	1,646,868,128	-
	Vinaconex 39 Joint Stock Company -	-	-	-	-
	Petroleum Premium Business Services Joint Stock Company (PVR)	25,087,451,961	(18,000,000,000)	25,087,451,961	(18,000,000,000)

Rural Development Bank Project Management Board	11,858,608,640	-	11,858,608,640	-
Mazago Dock Shipbuiders Limited (MDL)	200,351,290,576	-	35,839,302,083	-
Transport Construction Corporation	3,658,243,771	(3,658,243,771)	3,658,243,771	(3,658,243,771)
Southern Petroleum Construction Joint Stock Company - ALPHA	2,410,958,916	-	5,668,295,733	-
Lilama 18 Joint Stock Company	5,678,165	-	703,235,270	-
Sao Dai Duong Technical Services Company Limited	1,916,801,633	-	1,916,801,633	-
POSCO E&C Company - Package A2	-	-	-	-
HN Thien Tan Joint Stock Company	2,642,140,600	-	2,642,140,600	-
Vina 17 Construction Concrete Company Limited	292,648,537	-	1,449,831,337	-
Thien Tan Property Corporation	550,000,000	-	950,000,000	-
MK Construction and Materials Company Limited	782,776,673	-	1,519,882,987	-
Phu Long Real Estate Joint Stock Company	-	-	7,830,000,000	-
Ho Chi Minh City Housing Development and Investment Bank	-	-	1,897,500,000	-
Tien Loc Investment Group Joint Stock Company	-	-	3,450,000,000	-
Phuc Viet Development Joint Stock Company	-	-	-	-
VNECO4 Electrical Construction Joint Stock Company	823,901,110	-	823,901,110	-
Nhan Binh Joint Stock Company	1,518,562,678	-	5,433,694,025	-
Phuc Viet Development Joint Stock Company	-	-	-	-
Nucetech High-Tech Construction Materials Trading Joint Stock Company	714,287,376	-	714,287,376	-
GEOVIETNAM JSC	8,161,440,000	-	8,161,440,000	-
Van Lang Industrial Waste Treatment and Environmental Consulting Company Limited	-	-	-	-
Other objects	220,129,613,651	(37,497,561,232)	178,237,401,549	(35,717,397,623)
	1,494,966,581,549	**(279,565,031,498)**	**1,653,714,479,152**	**(274,445,315,703)**
	-	-	-	-

4 PREPAYMENTS TO SUPPLIERS

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Short - term				
Units in the Corporation	***415,531,620,097***	***(260,317,787,390)***	***409,163,709,273***	***(260,317,787,390)***
Duyen Hai Petroleum Construction Joint Stock Company	6,217,910,824	-	-	-
Heerim-PVC International Design Joint Stock Company	229,674,800	(160,772,360)	229,674,800	(160,772,360)
Petroleum Alliance Trading and Communication Joint Stock Company	-	-	-	-
HaNoi Petroleum Construction Joint Stock Company	108,864,918,776	(108,864,918,776)	108,864,918,776	(108,864,918,776)
Petroleum Mechanical Construction and Installation Joint Stock Company	54,474,395,257	(26,196,864,426)	54,324,395,257	(26,196,864,426)
Petroleum Interior Decoration Joint Stock Company	3,418,342,062	-	3,418,342,062	-
Mien Trung Petroleum Construction Joint Stock Company	28,268,366,989	(26,744,518,400)	28,268,366,989	(26,744,518,400)
PetroVietNam Nghe An Construction Joint Stock Company	11,617,459,964	(11,617,459,964)	11,617,459,964	(11,617,459,964)
VietNam Port and Infrastructure Construction Investment Joint Stock Company	120,028,310,242	(24,497,588,138)	120,028,310,242	(24,497,588,138)
Petroleum Construction Joint Stock Company 2	26,176,673,819	(26,176,673,819)	26,176,673,819	(26,176,673,819)
3C Joint Stock Company	3,000,000,000	(3,000,000,000)	3,000,000,000	(3,000,000,000)
Petro Kinh Bac Investing And Construction Joint Stock Company	10,556,466,443	(3,236,726,458)	10,556,466,443	(3,236,726,458)
Truong Son Investment Group Joint Stock Company	42,679,100,921	(29,822,265,049)	42,679,100,921	(29,822,265,049)
	-	-		
Units in Group	***42,329,154,227***	***(96,784,927)***	***42,329,154,227***	***(96,784,927)***
Petrovietnam Engineering Consultancy JSC	80,284,927	(80,284,927)	80,284,927	(80,284,927)
PetroVietnam Power Corporation	33,000,000	(16,500,000)	33,000,000	(16,500,000)
PetroChem Petroleum and Chemical Supply Company Limited	-	-	-	-
Southern Shipbuilding Industry Development Investment Company Limited	42,215,869,300	-	42,215,869,300	-
Other units	***293,168,844,678***	***(58,241,625,289)***	***162,965,000,072***	***(58,741,625,289)***
VINACONEX Construction Investment Joint Stock Company	42,741,056,644	(33,011,099,170)	42,741,056,644	(33,011,099,170)
Dai Han Mechanical and Installation Joint Stock Company	4,789,459,090	-	-	-
GEOVIETNAM Joint Stock Company	13,107,150,000	-	13,107,150,000	-
Port Design Consulting Joint Stock Company - Marine Engineering	8,770,938,225	(1,750,938,225)	8,770,938,225	(1,750,938,225)
Nghe An Petroleum Investment and Trading Joint Stock Company	4,616,403,635	(4,616,403,635)	4,616,403,635	(4,616,403,635)
DK PEC Electrical Construction Joint Stock Company	3,915,379,555	(3,719,897,842)	3,915,379,555	(3,719,897,842)

Dai Han Mechanical and Installation Joint Stock Company	-	-	-	-
Trung Anh Trading and Technical One Member Co., Ltd.	-	-	-	-
620 Concrete Company - Binh Duong	2,700,000,000	-	2,700,000,000	-
Falcon Tugboat and Seagoing Towage Factory	2,410,000,000	-	2,410,000,000	-
Huong Giang Construction Co., Ltd.	1,710,837,558	-	1,710,837,558	-
NQC Construction & Trading Co., Ltd.	1,064,946,228	(1,064,946,228)	1,064,946,228	(1,064,946,228)
TVTK Joint Venture ADDP-Singapore-PTA VN Architecture Company	1,196,000,000	-	1,196,000,000	-
PVV Investment and Materials Joint Stock Company	2,000,000,000	(2,000,000,000)	2,000,000,000	(2,000,000,000)
Energy Institute	1,020,000,000	(1,020,000,000)	1,020,000,000	(1,020,000,000)
Viet Energy Joint Stock Company	1,891,146,859	(1,486,913,169)	1,486,913,169	(1,486,913,169)
Thanh Trang Transport Joint Stock Company	2,550,236,104	-	2,550,236,104	-
Lalit Pipes & Pipes PVT.LTD	7,256,536,760	-	26,126,692,685	-
Hi-Tech Elastomers LTD	4,815,941,088	-	5,230,360,800	-
Anggerik Laksana (India) PVT LTD	10,711,857,316	-	-	-
Hoang Long Construction Co., Ltd.	2,285,000,000	(2,285,000,000)	2,285,000,000	(2,285,000,000)
Galperti Engineering And Flow control S.P.A	13,602,854,400	-	-	-
Other units	160,013,101,216	(7,286,427,020)	40,033,085,469	(7,786,427,020)
	751,029,619,002	**(318,656,197,606)**	**614,457,863,572**	**(319,156,197,606)**
	-	-	-	-

b) Long term

Units within the Corporation	-	-	-	-
VietNam Port and Infrastructure Construction Investment Joint Stock Compar	-	-	-	-
Thai Binh 2 Thermal Power Plant Management Board	-	-	-	-
Units within the Vietnam Oil and Gas Group				
Others	-	-	-	-
Mekong Development Joint Stock Company	-	-	-	-
Other entities	-	-	-	-
	-	-	-	-
	-	-	-	-

5 OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Short-term				
Interest receivable	8,297,465,560	-	3,844,647,973	-
Vietnam Joint Stock Commercial Bank	116,136,649	-	98,203,822	-
Other Joint Stock Commercial Banks	8,181,328,911	-	3,746,444,151	-
Dividends and profits receivable	6,750,996,000	(6,750,996,000)	6,750,996,000	(6,750,996,000)
Receivables from employees	269,982,388	-	-	-
Advance receivable	65,436,678,029	(6,602,653,657)	55,845,270,831	(6,545,490,566)
Bet, deposit	2,236,138,978	-	46,236,200,620	-
Vietnam Joint Stock Commercial Bank	233,567,500	-	233,567,500	-
Other Joint Stock Commercial Banks	2,002,571,478	-	46,002,633,120	-
Household expenses	-	-	-	-
Other receivables	362,351,571,846	(184,092,418,724)	372,333,489,425	(184,192,418,724)
- *Receivables from loan interest, capital support, penalty interest, late pa*	118,273,444,343	(22,991,500,480)	115,369,622,286	(22,991,500,480)
- *Receivables from performance of guarantee obligations (i)*	42,770,314,825	(42,328,848,975)	42,770,314,825	(42,328,848,975)
- *Petroleum Interior and Exterior Equipment Joint Stock Company*	26,414,393,577	(26,414,393,577)	26,414,393,577	(26,414,393,577)
- *Receivables from construction teams*	16,819,381,673	(16,819,381,673)	16,819,381,673	(16,819,381,673)
- *Excess Welfare Reward Fund*	4,917,824,644	(4,917,824,644)	4,917,824,644	(4,917,824,644)
- *Other entities*	153,156,212,784	(70,620,469,375)	166,041,952,420	(70,720,469,375)
	445,342,832,801	**(197,446,068,381)**	**485,010,604,849**	**(197,488,905,290)**
	-	-	-	-
In there				
Units in the Corporation	**214,746,045,697**	**(85,496,307,775)**	**211,842,223,640**	**(85,496,307,775)**
- Heerim-PVC International Design Joint Stock Company	5,360,238,712	(3,899,613,813)	5,360,238,712	(3,899,613,813)
- Hanoi Petroleum Construction Joint Stock Company	20,507,270,308	(8,125,138,911)	20,507,270,308	(8,125,138,911)
- Petroleum Mechanical Construction and Installation Joint Stock	6,840,056,555	-	6,840,056,555	-
- Thanh Hoa Petroleum Construction Investment Joint Stock Company	368,366,166	-	368,366,166	-
- Lam Kinh Hotel Joint Stock Company	53,616,863,305	(6,138,310,290)	51,964,023,259	(6,138,310,290)
- Petroleum Interior and Exterior Equipment Joint Stock Company	33,584,659,686	(33,584,659,686)	33,584,659,686	(33,584,659,686)

- Central Petroleum Construction Joint Stock Company	28,795,218,993	(28,795,218,993)	28,795,218,993	(28,795,218,993)
- Nghe An Petroleum Construction Corporation Joint Stock Company	2,869,831,202	-	2,727,967,044	-
- Saigon Petroleum Construction Investment Joint Stock Company	60,240,505,461	(3,778,366,082)	59,131,387,608	(3,778,366,082)
- Kinh Bac Petroleum Construction Investment Joint Stock Company	2,563,035,309	(1,175,000,000)	2,563,035,309	(1,175,000,000)
Units in Group	**4,315,676,410**	**2,008,154,052**	**7,675,835,932**	**2,008,154,052**
- Deposit at Vietnam Public Commercial Joint Stock Bank	233,567,500	-	233,567,500	-
- Thai Binh 2 Oil and Gas Power Project Management Board	274,000,624	-	274,000,624	-
- *VietNam Nationnal industry-Energy Group (PVN)*	2,008,154,052	2,008,154,052	2,008,154,052	2,008,154,052
- Vietnam Oil and Gas Technical Services Corporation	1,669,212,234	-	1,669,212,234	-
- Vietnam Petroleum Institute	124,742,000	-	124,742,000	-
- Vietnam Machinery Installation Corporation - JSC	6,000,000	-	3,366,159,522	-
Other units	**143,289,849,739**	**(100,604,265,001)**	**152,815,429,853**	**(100,704,265,001)**
- Vung Tau Nursing Tourism Joint Stock Company	3,268,873,511	(3,268,873,511)	3,268,873,511	(3,268,873,511)
- Social Security Fund	1,398,744,424	(1,398,744,424)	1,398,744,424	(1,398,744,424)
- Receivables from the construction team 5.9.10	16,819,381,673	(16,819,381,673)	16,819,381,673	(16,819,381,673)
- Bauer Hong Kong Company	4,230,018,429	(4,230,018,429)	4,230,018,429	(4,230,018,429)
- Petroleum High-class Business Services Joint Stock Company - PVR	5,575,990,000	(5,575,990,000)	5,575,990,000	(5,575,990,000)
- Petroleum Sea Trading Services Company Limited	3,505,528,021	-	3,505,528,021	-
- Nghe An DK Investment and Trading Joint Stock Company - PVIT	1,035,429,050	(1,035,429,050)	1,035,429,050	(1,035,429,050)
- Vinaconex 39 Joint Stock Company - (formerly Vinaconex PVC)	1,209,255,575	(103,182,384)	1,209,255,575	(103,182,384)
- U Minh District State Treasury	1,387,186,565	(1,387,186,565)	1,387,186,565	(1,387,186,565)
- Modern Bank of Vietnam Limited - MBV	42,328,848,975	(42,328,848,975)	42,328,848,975	(42,328,848,975)
- Thanh Hoa Customs Branch	3,380,330,026	-	3,380,330,026	-
- International Arbitration Center	4,889,875,320	-	4,889,875,320	-
- Van Khoi Thanh Company	1,673,711,000	-	1,673,711,000	-
- Construction units	11,906,007,607	(5,586,485,487)	11,906,007,607	(5,586,485,487)
- Other entities	101,149,764,649	(24,491,971,769)	(788,800,258,460)	(24,434,808,678)
	362,351,571,846	**(184,092,418,724)**	**372,333,489,425**	**(184,192,418,724)**
	-	-	-	-

b) Long-term				
Receivables from employees	-	-		
Pledges, deposits	19,321,524,548	-	24,052,800,501	-
- *Vietnam Joint Stock Commercial Bank*	-	-	-	-
- *Other Joint Stock Commercial Banks*	19,321,524,548	-	24,052,800,501	-
Other receivables	3,213,461,725	-	3,213,461,725	-
- *Hop Thanh Investment and Minerals Joint Stock Company*	3,213,461,725	-	3,213,461,725	-
- *Long Son Riverside Apartment Project Cooperation (Classified to*	-	-	-	-
- *Other*	-	-	-	-
	22,534,986,273	**-**	**27,266,262,226**	**-**
	-	-	-	-

6 SHORTAGE OF ASSETS AWAITING RESOLUTION

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Other				
Cash				
Inventories	-	-	-	-
Fixed assets	-	-	-	-
Other assets	-	841,521,920	-	841,401,020
	-	**841,521,920**	**-**	**841,401,020**
	-	-	-	-

7 DOUBTFUL DEBTS

	30/06/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Units in the Corporation	**964,853,948,682**	**167,334,721,600**	**959,927,105,445**	**168,593,664,649**
Heerim PVC International Design Joint Stock Company	11,687,535,312	6,108,655,389	11,687,535,312	6,108,655,389
Hanoi Petroleum Construction Joint Stock Company	208,609,114,167	516,006,351	208,609,114,167	-
Petroleum Mechanical Construction and Installation Joint Stock Company	75,760,039,389	49,363,018,819	75,760,039,389	49,363,018,819
Thanh Hoa Petroleum Construction Joint Stock Company	-	-	-	-
Lam Kinh Hotel Joint Stock Company	206,138,310,290	75,643,849,997	206,138,310,290	75,643,849,997
Mien Trung Petroleum Construction Joint Stock Company	55,539,737,388	-	55,539,737,388	-
Nghe An Petroleum Construction Joint Stock Company	58,267,937,534	11,156,334,334	53,341,094,297	12,931,283,734
Saigon Petroleum Construction Investment Joint Stock Company	176,963,665,687	17,731,272,367	176,963,665,687	17,731,272,367
Truong Son Investment Group Joint Stock Company	30,495,449,099	100,965,000	30,495,449,099	100,965,000
Petroleum Construction Joint Stock Company 2	26,176,673,819	-	26,176,673,819	-
Vietnam Port and Infrastructure Construction Investment Joint Stock Comp	60,650,027,477	6,714,619,343	60,650,027,477	6,714,619,343
Petroleum Interior and Exterior Equipment Joint Stock Company	46,748,000,242	-	46,748,000,242	-
3C Petroleum Construction Investment Joint Stock Company	3,000,000,000	-	3,000,000,000	-
Kinh Bac Petroleum Construction Joint Stock Company	4,817,458,278	-	4,817,458,278	-
	-	-		
Units in Group	**62,930,590,343**	**5,546,942,139**	**62,930,590,343**	**5,546,942,139**
Modern Bank of Vietnam Limited	42,328,848,975	-	42,328,848,975	-
VietNam Nationnal industry-Energy Group (Petrovietnam)	7,555,096,191	5,546,942,139	7,555,096,191	5,546,942,139
Vietnam Petroleum Institute	747,531,048	-	747,531,048	-
PVE Investment and Consulting Joint Stock Company	613,069,936	-	613,069,936	-
VietsovPetro Joint Venture	2,167,761,783	-	2,167,761,783	-
PVGas Corporation	9,518,282,410	-	9,518,282,410	-
Other objects	**239,119,074,593**	**29,182,058,342**	**243,235,080,944**	**31,689,157,293**
Vinaconex Construction Investment Joint Stock Company	34,172,251,372	1,057,959,818	34,172,251,372	1,057,959,818
Vietnam Oil and Gas High-class Service Trading Joint Stock Company	23,575,990,000	-	23,575,990,000	-
Thai Son Investment Development Joint Stock Company	21,519,494,013	-	21,519,494,013	-

TID Joint Stock Company	11,604,536,064	10,328,268,988	14,604,536,064	12,998,328,937
Construction Team No. 5	11,854,459,111	-	11,854,459,111	-
Hasky Joint Stock Company	496,348,696	-	596,348,696	-
Nghe An DK Investment and Trading Joint Stock Company (PVIT)	7,396,574,240	-	7,396,574,240	-
Lung Lo Construction Company	6,676,037,600	-	6,676,037,600	-
Vung Tau Tourism Nursing Joint Stock Company	6,727,169,436	-	6,727,169,436	-
Construction units	5,586,485,487	-	5,586,485,487	-
Thien Phuc Gia Joint Stock Company	5,000,000,000	-	5,000,000,000	-
Me Kong Development Joint Stock Company	550,000,000	-	1,050,000,000	-
Receivables for handling KTPL fund of Petroleum Urban Development Joi	4,917,824,644	-	4,917,824,644	-
Bauer Hong Kong	4,230,018,429	-	4,230,018,429	-
Vietnam - Cuba Hospital -337	3,819,490,482	-	3,819,490,482	-
PETROL PEC Electrical Construction Joint Stock Company	3,719,897,842	-	3,719,897,842	-
Transport Construction Corporation	3,658,243,771	-	3,658,243,771	-
Construction Team No. 9	3,456,405,055	-	3,456,405,055	-
Construction Company 620 - Binh Duong	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000
Falfon Tugboat and Ship Towing Factory - c/nợ tk331	2,410,000,000	2,410,000,000	2,410,000,000	2,410,000,000
Nguyen Thu Thao	2,809,796,465	-	2,809,796,465	-
Hoang Long Construction Company Limited	2,285,000,000	-	2,285,000,000	-
PVV Investment and Materials Joint Stock Company	2,000,000,000	-	2,000,000,000	-
Consulting Enterprise	1,849,505,714	-	1,849,505,714	-
Tran Van Thoi District Economic and Infrastructure Department	1,756,421,614	-	1,756,421,614	-
Port Design Consulting Joint Stock Company - Marine Engineering	1,750,938,225	-	1,750,938,225	-
Viet Energy Joint Stock Company	1,486,913,169	-	1,486,913,169	-
Construction Team No. 10	1,508,517,507	-	1,508,517,507	-
Bach Dang Construction Joint Stock Company	1,500,000,000	-	1,500,000,000	-
Social Security Fund	1,398,744,424	-	1,398,744,424	-
U Minh State Treasury	1,387,186,565	-	1,387,186,565	-
Phan Viet Tien	1,318,737,165	-	1,318,737,165	-
Con Dao District Management Board	1,128,290,399	-	1,128,290,399	-
Investment and Construction Joint Stock Company No. 8	1,077,785,828	-	1,077,785,828	-
NQC Construction & Trading Company Limited	1,064,946,228	-	1,064,946,228	-
Energy Institute	1,020,000,000	-	1,020,000,000	-
Dai Hung Project Construction Team (Ho Van Hue, Le Dinh Cong)	11,267,996,453	7,887,597,517	11,267,996,453	7,887,597,517
Other units	38,437,068,595	4,798,232,019	38,953,074,946	4,635,271,021
	1,266,903,613,618	**202,063,722,081**	**1,266,092,776,732**	**205,829,764,081**
	-	-	-	-

8 INVENTORIES

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Goods in transit	-	-	-	-
Raw materials	6,118,023,131	(3,090,115,856)	6,205,254,546	(3,090,115,856)
Tools and equipment	4,057,383,215	(527,825,971)	4,172,928,151	(20,555,000)
Work in progress (i)	1,308,972,499,683	(132,201,294,155)	1,380,938,588,393	(135,769,415,911)
Finished products	-	-	-	-
Goods (ii)	36,187,965,246	-	43,866,325,508	-
Goods sent for sale	-	-	-	-
Goods in bonded warehouses	-	-	-	-
	1,355,335,871,275	**(135,819,235,982)**	**1,435,183,096,598**	**(138,880,086,767)**
	-	-	-	-

(i) Details of work in progress are as follows:

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Thai Binh 2 Thermal Power Plant Project	783,851,693,176	(93,012,307,647)	774,175,769,719	(96,632,460,955)
Vung Ang 1 Thermal Power Plant (*)	229,479,320,753	-	228,461,813,512	-
Quang Trach Project (including 2,531,473,162 VND for 750k/50kw transformer station and 2,450,280,019 for leveling, 297,791,054 VND for interior installation)	5,595,907,841	-	5,595,907,841	-
Apartment 33A, 30/4 Street, Vung Tau City	32,986,594,500	-	32,986,594,500	-
Song Hau 1 Thermal Power Plant Project	66,599,361,610	(3,739,481,748)	109,184,687,878	(12,651,658,755)
Long Phu 1 Thermal Power Plant	12,446,633,586	-	-	-
Land leveling work for the Dung Quat Refinery upgrade and expansion project - Binh Son Refining and Petrochemical Joint Stock Company.	2,147,220,006	-	-	-
Project to provide ground treatment services - Block B O Mon gas pipeline project	-	-	-	-
Procurement of strategic spare parts for HP6 feedwater heater - Contract No. 33 CNPĐ Oil and Gas	15,284,048,377	-	-	-
Other projects	160,581,719,834	(35,449,504,760)	230,533,814,943	(26,485,296,201)
- Tran Anh - Long An Apartment Project	*16,145,393,741*	-	*16,145,393,741*	-
- Dai Hung Mine Development Project	-	-	*10,369,868,840*	-
- JK-KA-Gallaf3 Base Fabrication Project	-	-	-	-

- Wind Power Base Fabrication	-	-	-	-
- Petroleum Institute	-	-	*2,619,439,206*	-
- Long Phu 1 Thermal Power Plant Project	-	-	-	-
- Uong Bi 1 Thermal Power Plant Project	-	-	-	-
- Fabrication of the base of the Lac Da Vang Oil Field Development Project	*9,761,215,439*	*(9,633,129,033)*	*9,347,944,093*	*(9,228,990,000)*
- Repair and upgrade project P15	*12,679,565,313*	*(8,499,777,068)*	*17,198,519,850*	*(3,824,018,775)*
- Installation of electromechanical equipment for Thai Binh project - Lilama	-	-	-	-
- Topsides Fabrication - Block B Gas Project Contract 19/2024	*41,031,335,480*	*(17,264,076,055)*	*49,919,832,621*	*(12,872,493,851)*
- Fabrication, procurement of materials, launching of WPAPP superstructure, DSF, India	*4,936,858,609*	-	*68,619,235,796*	-
- Quang Trach Thermal Power Plant Project - QB	-	-	*4,175,586,068*	-
- Bac Ninh Road Project	*10,672,335,690*	-	*10,714,503,151*	-
- Equipment rental service	*1,672,662,040*	-	*158,396,976*	-
- Construction of Flare Tower - Block B Gas Project, Contract 07/2025	*5,225,252,953*	-	*2,407,683,708*	-
- Taiwan wind power project	*2,363,579,004*	-	*2,169,849,641*	-
- Long Thanh Airport Refueling Station Project	*8,643,487,339*	-	*5,738,816,527*	-
- Other projects	*47,450,034,226*	*(52,522,604)*	*30,948,744,725*	*(559,793,575)*
	1,308,972,499,683	**(132,201,294,155)**	**1,380,938,588,393**	**(135,769,415,911)**
	-	-	-	-

9 COSTS WAITING FOR ALLOCATION

		30/06/2026 VND	01/01/2026 VND
a)	**Short - term**		
	Dispatched tools and supplies	426,963,928	343,438,142
	Others	1,774,401,144	912,084,286
		2,201,365,072	**1,255,522,428**
		-	-
b)	**Long - term**		
	Infrastructure rental costs at Sao Mai Ben Dinh port (*)	73,771,602,054	74,883,736,758
	Office rental costs	3,514,847,586	4,167,358,926
	Used tools and equipment	2,687,608,743	3,923,424,362
	Asset repair costs (infrastructure, machinery and equipment to restore construction capacity)	792,412,783	2,305,562,968
	Other long-term prepaid expenses	1,348,235,690	2,785,240,795
		82,114,706,856	**88,065,323,809**
		-	-

(*) According to Contract No. 15/PVSB-PVC.MS/08-10B dated August 9, 2010 on infrastructure leasing between Sao Mai - Ben Dinh Petroleum Investment Joint Stock Company (PVSB) and Petroleum Metal Structure and Equipment Installation Joint Stock Company (PVC-MS) and the Project Finalization Report completed on March 29, 2011.

10 . TANGIBLE FIXED ASSETS

Item	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Office equipment	Other fixed assets	Total
Historical cost						
Beginning balance	**1,195,237,319,285**	**286,745,218,020**	**110,879,311,203**	**23,379,427,011**	**1,816,330,400**	**1,618,057,605,919**
- Purchased during the year	-	-	-	146,869,999	-	146,869,999
- Completed CB construction investment	-	-	-	-	-	-
- Increase due to transfer from investment real estate	2,651,073,563	-	-	-	-	2,651,073,563
- Decrease due to transfer to investment real estate	1,158,877,332	-	-	-	-	1,158,877,332
- Liquidation, sale	-	5,330,260,818	-	-	-	5,330,260,818
Ending balance of the year	**1,196,729,515,516**	**281,414,957,202**	**110,879,311,203**	**23,526,297,010**	**1,816,330,400**	**1,614,366,411,331**
Accumulated depreciation:						-
Beginning balance	**474,378,708,642**	**278,341,753,705**	**109,026,079,633**	**22,500,318,097**	**1,816,330,400**	**886,063,190,477**
- Depreciation during the year	15,685,036,913	3,963,176,004	109,114,872	56,352,146	-	19,813,679,935
- Increase due to transfer from investment property	-	-	-	-	-	-
- Decrease due to transfer to investment property	505,057,953	-	-	-	-	505,057,953
- Liquidation, sale	-	5,102,800,070	79,907,553	-	-	5,182,707,623
Ending balance of the year	**489,558,687,602**	**277,202,129,639**	**109,055,286,952**	**22,556,670,243**	**1,816,330,400**	**900,189,104,836**
Net carrying amount						-
Beginning balance	**720,858,610,643**	**8,403,464,315**	**1,853,231,570**	**879,108,914**	-	**731,994,415,442**
Ending balance	**707,170,827,914**	**4,212,827,563**	**1,824,024,251**	**969,626,767**	-	**714,177,306,495**

In there	*30/06/2026*
The remaining value of tangible fixed assets used as collateral for loans is:	*324,748,852,800*
The original cost of fully depreciated but still in use tangible fixed assets is:	*384,967,543,485*

11. INTANGIBLE FIXED ASSETS

Item	Land use rights	Copyright	Brand of goods	software	Other intangible assets	Total
Historical cost						
Beginning balance	**253,189,029,962**	-	-	**16,482,994,482**	-	**269,672,024,444**
- Purchased during the year	-	-	-	-	-	-
- Increase due to reclassification	-	-	-	-	-	-
- Other increases	-	-	-	-	-	-
- Decrease due to liquidation and sale	-	-	-	-	-	-
- Other decreases	-	-	-	-	-	-
Ending balance of the year	**253,189,029,962**	-	-	**16,482,994,482**	-	**269,672,024,444**
Accumulated depreciation:						
Beginning balance	**2,522,153,422**	-	-	**15,852,238,365**	-	**18,374,391,787**
- Depreciation during the year	304,327,731	-	-	49,999,998	-	354,327,729
- Increase due to transfer from investment real estate	-	-	-	-	-	-
- Other increases	-	-	-	-	-	-
- Decrease due to shift to investment real estate	-	-	-	-	-	-
- Other decreases	-	-	-	-	-	-
Ending balance of the year	**2,826,481,153**	-	-	**15,902,238,363**	-	**18,728,719,516**
Net carrying amount						-
Beginning balance	**250,666,876,540**	-	-	**630,756,117**	-	**251,297,632,657**
Ending balance	**250,362,548,809**	-	-	**580,756,119**	-	**250,943,304,928**

In there	*30/06/2026*
Original cost of fully depreciated but still in use intangible fixed assets is:	*14,593,074,482*

12. Biological assets

12.1. Other biological assets, excluding livestock that periodically reach maturity:

Item	30/06/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
1. Livestock raised for one-time production				
2. Crops grown seasonally or for single-harvest production.				
3. Animals that provide products periodically have not yet reached maturity.				
Total				

12.2. Animals that produce products periodically reach maturity:

Item	Group 1	Group 2	Group 2	...	...	Total
Historical cost						
Beginning balance						-
- Purchased during the year						-
- Decrease due to liquidation and sale						-
- Other decreases						-
Ending balance of the year	-	-	-	-	-	-
Accumulated depreciation:						
Beginning balance	-	-	-	-	-	-
- Depreciation during the year						-
- Other increases						-
- Decrease due to shift to investment real estate						-
- Other decreases						-
Ending balance of the year	-	-	-	-	-	-
Net carrying amount						-
- Beginning balance	-	-	-	-	-	-
- Ending balance	-	-	-	-	-	-

13. INVESTMENT PROPERTIES HELD FOR LEASE

Item		Land use rights	Buildings			Total
Beginning balance	-	**24,089,000,000**	**111,237,253,059**	-	-	**135,326,253,059**
- Purchased during the year	-	-	-	-	-	-
- Created from within the business	-	-	-	-	-	-
- Ncrease due to reclassification	-	-	1,158,877,332	-	-	1,158,877,332
- Other increases	-	-	-	-	-	-
- Decrease due to liquidation, sale	-	-	-	-	-	-
- Decrease due to reclassification	-	-	2,651,073,563	-	-	2,651,073,563
- Other decreases	-	-	-	-	-	-
Ending balance of the year	-	**24,089,000,000**	**109,745,056,828**	-	-	**133,834,056,828**
Accumulated depreciation:						-
Beginning balance	-	-	**28,635,857,114**	-	-	**28,635,857,114**
- Depreciation during the year	-	-	1,725,494,581	-	-	1,725,494,581
- Ncrease due to reclassification	-	-	-	-	-	-
- Other increases	-	-	-	-	-	-
- Decrease due to liquidation, sale	-	-	-	-	-	-
- Decrease due to reclassification	-	-	1,074,308,271	-	-	1,074,308,271
- Other decreases	-	-	-	-	-	-
Ending balance of the year	-	-	**29,287,043,424**	-	-	**29,287,043,424**
Net carrying amount						
Beginning balance	-	**24,089,000,000**	**82,601,395,945**	-	-	**106,690,395,945**
Ending balance	-	**24,089,000,000**	**80,458,013,404**	-	-	**104,547,013,404**

In there	*30/06/2026*
The remaining value of the investment real estate used as collateral to secure loans is:	*65,404,342,072*

14 LONG-TERM ASSET IN PROGRESS

	30/06/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
a) Long-term work in progress				
- Quang Trach 1 Thermal Power Plant Project (i)	25,781,820,546	12,890,910,273	25,781,820,546	12,890,910,273
- Dinh Vu Polyester Plant Project	25,759,325,212	9,162,306,880	25,759,325,212	9,162,306,880
- Long Phu Thermal Power Operation Center	12,180,083,636	12,180,083,636	12,180,083,636	12,180,083,636
- Others	7,522,744,186	1,811,134,827	7,522,744,186	1,811,134,827
	71,243,973,580	**36,044,435,616**	**71,243,973,580**	**36,044,435,616**
	-	-	-	-

b) Construction in progress

	30/06/2026	01/01/2026
	VND	VND
Invest	**147,550,832**	**147,550,832**
Construction in progress	**110,134,122,208**	**109,801,622,208**
- Soai Rap Petroleum Service Industrial Zone Project (ii)	103,182,526,261	103,182,526,261
- Petro Vietnam University Urban Area (iii)	3,883,984,985	3,883,984,985
- Others (iii)	3,067,610,962	2,735,110,962
	110,281,673,040	**109,949,173,040**
	-	-

15 LONG-TERM OTHER ASSETS

	30/06/2026	01/01/2026
	VND	VND
- Contribution to the investment of the Dolphin Plaza Project (i)	-	-
- Contribution to Long Son Riverside Project	12,897,200,000	12,897,200,000
	12,897,200,000	**12,897,200,000**
	-	-

16 SHORT-TERM PAYABLES

	30/06/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
	VND	VND	VND	VND
Units in the Corporation	*123,711,094,344*	*123,711,094,344*	*124,348,953,635*	*124,348,953,635*
Petroleum Alliance Trading and Communication Joint Stock Company	-	-	-	-
Duyen Hai Petroleum Construction Joint Stock Company	3,549,554,142	3,549,554,142	2,327,001,690	2,327,001,690
Mien Trung Petroleum Construction Joint Stock Company	3,947,951,289	3,947,951,289	4,061,951,289	4,061,951,289
Thanh Hoa Petroleum Investment And Construction Joint Stock Company	32,270,529,161	32,270,529,161	32,549,589,904	32,549,589,904
Petroleum Mechanical Construction and Installation Joint Stock Company	60,070,064,452	60,070,064,452	60,120,064,452	60,120,064,452
Hanoi Petroleum Construction Joint Stock Company	13,569,723,805	13,569,723,805	14,987,074,805	14,987,074,805
Truong Son Group Joint Stock Company	2,375,859,873	2,375,859,873	2,375,859,873	2,375,859,873
Petroleum Construction Joint Stock Company 2	5,821,362,100	5,821,362,100	5,821,362,100	5,821,362,100
Nghe An Petroleum Construction Corporation Joint Stock Company	2,106,049,522	2,106,049,522	2,106,049,522	2,106,049,522
Units in Group	**359,722,417,258**	**359,722,417,258**	**380,374,983,651**	**380,374,983,651**
VietNam Nationnal industry-Energy Group	177,049,565,265	177,049,565,265	177,049,565,265	177,049,565,265
PetroVietnam Exploration Production Corporation (PVEP)	116,027,338,811	116,027,338,811	115,973,338,811	115,973,338,811
Petrovietnam Engineering Consultancy JSC	1,384,200,956	1,384,200,956	1,383,014,917	1,383,014,917
PetroVietnam Oil Joint Stock Corporation (PVOIL)	1,616,189,690	1,616,189,690	59,753,060	59,753,060
Petrovietnam College (PVMTC)	1,901,819,807	1,901,819,807	2,104,433,207	2,104,433,207
PetroVietnam Drilling & Well Services Corporation (PVD)	900,073,363	900,073,363	900,073,363	900,073,363
PVI Insurance Corporation	227,281,551	227,281,551	247,136,735	247,136,735
PetroVietnam Maintenance and Repair Corporation (PVMR)	-	-	9,314,573,982	9,314,573,982
PetroVietnam Technical Services Corporation (PTSC)	520,766,853	520,766,853	248,216,105	248,216,105
PetroVietnam Securities Joint Stock Company (PSI)	194,464,062	194,464,062	194,464,062	194,464,062
PetroVietnam Coating Joint Stock Company (PV Coating)	4,756,639,584	4,756,639,584	4,756,639,584	4,756,639,584
PetroVietnam Steel Pipe Joint Stock Company (PV_Pipe)	-	-	1,623,094,684	1,623,094,684
Sao Mai Ben Dinh Petroleum Investment Joint Stock Company (PVSB)	2,808,053,039	2,808,053,039	3,007,520,784	3,007,520,784
Petrosetco Vung Tau General Services Joint Stock Company	1,697,424,212	1,697,424,212	1,697,424,212	1,697,424,212
DMC Middle Petroleum Chemicals Joint Stock Company	-	-	3,737,019,520	3,737,019,520
Vietnam - Russia Joint Venture (Vietsovpetro)	1,211,596,684	1,211,596,684	1,211,596,684	1,211,596,684

Vietnam Petroleum Institute	2,763,841,781	2,763,841,781	203,957,076	203,957,076
Dung Quat Shipbuilding Company Limited (DQS)	46,554,161,600	46,554,161,600	56,554,161,600	56,554,161,600
Petroleum University (PVU)	109,000,000	109,000,000	109,000,000	109,000,000
Others	***2,475,900,302,017***	***2,475,900,302,017***	***2,582,148,872,757***	***2,582,148,872,757***
Daelim Industrial Corporation	1,044,419,642,304	1,044,419,642,304	1,044,419,642,304	1,044,419,642,304
Vietnam Machinery Installation Corporation	204,425,685,998	204,425,685,998	232,379,768,460	232,379,768,460
Sojitz Corporation	-	-	-	-
Electricity Corporation	147,962,184,208	147,962,184,208	153,320,580,538	153,320,580,538
Worley Parsons Corporation	-	-	-	-
Boilermaster Vietnam Co., Ltd.	74,180,983,857	74,180,983,857	99,180,983,857	99,180,983,857
FLSmidth Wadgassen	71,496,685,659	71,496,685,659	71,252,061,004	71,252,061,004
Minh Duc Concrete Joint Stock Company	4,893,706,412	4,893,706,412	12,393,706,412	12,393,706,412
Song Da Petroleum Investment and Trading Joint Stock Company (SDP)	46,549,822,596	46,549,822,596	48,276,308,807	48,276,308,807
Ba Son Corporation - LLC	59,478,955,914	59,478,955,914	60,478,955,914	60,478,955,914
S-Tank Engineering Co., Ltd.	67,944,593,142	67,944,593,142	69,232,782,902	69,232,782,902
Southern Petroleum Construction Joint Stock Company (Alpha ECC)	28,886,460,123	28,886,460,123	30,692,220,123	30,692,220,123
DAE AH Engineering and Construction Co., Ltd.	25,053,411,382	25,053,411,382	25,053,411,382	25,053,411,382
Duong Tu Tuan Co., Ltd.	8,306,235,268	8,306,235,268	9,809,914,332	9,809,914,332
BCA Thang Long Co., Ltd.	9,535,785,401	9,535,785,401	10,519,196,452	10,519,196,452
Anggerik Laksana (India) PVT LTD	16,626,000,144	16,626,000,144	-	-
Vinaconex PVC Joint Stock Company	377,900,761	377,900,761	377,900,761	377,900,761
Viet Ren Joint Stock Company	18,448,980,580	18,448,980,580	18,448,980,580	18,448,980,580
Petecchim Petroleum Trading Joint Stock Company	17,995,000,000	17,995,000,000	21,495,000,000	21,495,000,000
FECON Foundation Engineering and Underground Construction Joint Stock Coı	6,478,065,420	6,478,065,420	15,203,552,403	15,203,552,403
Phu Xuan Construction and Consulting Joint Stock Company	6,657,880,155	6,657,880,155	13,918,707,483	13,918,707,483
Hoa Hong Investment Joint Stock Company	-	-	3,952,762,426	3,952,762,426
Q.I.S. Non-Destructive Testing Services Co., Ltd.	8,777,778,720	8,777,778,720	-	-
Gia Quang Phat Joint Stock Company	11,458,022,665	11,458,022,665	12,380,022,665	12,380,022,665
OGS LLC	13,254,297,910	13,254,297,910	13,672,717,193	13,672,717,193
Lilama 18 Joint Stock Company	7,706,739,224	7,706,739,224	5,450,082,065	5,450,082,065
VT Phuc Hai Joint Stock Company	5,983,330,800	5,983,330,800	9,483,330,800	9,483,330,800
VN - Colavi Mechanical and Installation Joint Stock Company	11,989,075,137	11,989,075,137	13,089,075,137	13,089,075,137
Other units	557,013,078,237	557,013,078,237	587,667,208,757	587,667,208,757
	2,959,333,813,619	**2,959,333,813,619**	**3,086,872,810,043**	**3,086,872,810,043**

17 SHORT - TERM PREPAYMENTS FROM CUSTOMERS

	30/06/2026	01/01/2026
	VND	VND
a) Short - term	-	-
- Units in the Corporation	-	-
- Units in Group	***154,633,319,881***	***162,818,271,777***
Vung Ang - Quang Trach Oil and Gas Power Project Management Board	82,778,475,899	82,778,475,899
Nghi Son Refinery and Petrochemical Complex Project Management Board	117,255,185	117,255,185
PetroVietnam University Project Management Board	17,612,939,300	17,612,939,300
Long Phu 1 Oil and Gas Power Project Management Board	50,156,167,511	50,156,167,511
PetroVietnam Technical Services Corporation	-	4,613,513,835
PetroVietnam Power Corporation (PV Power PMC2)	845,101,105	845,101,105
Vietnam - Russia Joint Venture (Vietsovpetro)	-	-
Dung Quat Shipbuilding Company Limited (DQS)	-	-
Oil and Gas Power Generation Branch - Vietnam National Energy Industry Group	3,123,380,881	6,694,818,942
- Others	***234,612,756,429***	***100,321,670,196***
Vietnam Machinery Installation Corporation - JSC	37,908,892,493	55,897,285,149
KORAL Bac Giang Industrial Cluster Development Investment Joint Stock Company	46,651,871,624	-
Online Mobile Services Joint Stock Company	18,241,371,115	18,241,371,115
Power Management Board 2 - Branch of Vietnam Electricity Group	-	2,163,715,713
Vietnam Airlines Corporation	6,394,660,637	6,394,660,637
Tran Anh - Long An Real Estate Joint Stock Company	6,329,410,934	6,329,410,934
Van Lang Industrial Waste Treatment and Environmental Consulting Company Limited	-	-
Other entities	119,086,549,626	11,295,226,648
	389,246,076,310	**263,139,941,973**
	-	-
b) Long term	-	-

18 ACCRUED EXPENSES

		30/06/2026	01/01/2026
		VND	VND
a)	**Short - term**		
-	Interest expense	198,597,325,746	226,460,171,614
	In which:	-	-
	Interest from the Public Commercial Joint Stock Bank (PVCombank)	*121,607,230,687*	*149,470,076,555*
	Interest from other commercial joint stock banks	*76,990,095,059*	*76,990,095,059*
-	Provision for construction and installation costs in advance	276,088,882,184	338,502,530,727
	Nghi Son Refinery and Petrochemical Project - Dredging Item	*29,445,156,260*	*29,445,156,260*
	Dung Quat Refinery No. 1 Site Leveling Project	*2,622,675,819*	*2,622,675,819*
	Da Nang Petroleum Product Warehouse Project - Hydraulic Item	*5,178,360,998*	*5,178,360,998*
	Operational Building Project of the General Department of Roads, Project Management Board 6, Railway Project Management Board	*6,866,543*	*6,866,543*
	Vung Ang Thermal Power Plant Project	*90,497,315,009*	*90,497,315,009*
	Thai Binh 2 Thermal Power Plant Project	*42,562,985,939*	*49,688,560,895*
	Song Hau Thermal Power Plant Project	*(22,184,825,518)*	*(30,853,905,946)*
	Construction of Ship Lock and Control Center of Rach Chanh Ship Lock (DPPT Infrastructure of Mekong Delta - WB5)	*51,250,000*	*51,250,000*
	CCDV Project for Anti-corrosion Painting for the 4th Maintenance Period of Dung Quat Oil Refinery	*1,005,871,445*	*4,032,000,000*
	Apartment Project for Low-Income People in Con Dao District	-	*2,592,767,433*
	Long Son Petrochemical Complex Project - Package A2 Storage and Connecting Pipelines (LSP-CA-147 25/6/2018)	*3,182,282,413*	*3,197,746,727*
	Experimental Center and Office Project of Ho Chi Minh City Petroleum Institute	*(9,352,240,324)*	*(5,990,866,685)*
	Advance Cost of Thi Vai LPG Cold Storage Project	-	*4,238,278,628*
	Dai Hung Mine Project	-	-
	Fabrication and procurement of launching materials for jacket and superstructure for ONGC WPAPP, DSF-II India	*70,814,364,030*	*108,571,725,748*

	Wind Power Base Fabrication Project	*49,496,784*	*231,517,221*
	Repair and upgrade project P15	-	*1,814,167,648*
	Rolling & Bending Service - Lac Da Vang	*5,645,747,201*	*7,166,229,750*
	Topsides Fabrication - Block B Gas Project	*13,031,709,571*	*20,107,084,591*
	Flare Tower Fabrication - Block B Gas Project	*2,348,523,813*	*4,296,495,877*
	Long Thanh Airport Project	*3,041,567,785*	*6,524,142,574*
	Other Projects	*38,141,774,416*	*35,084,961,637*
-	Other payable expenses	3,448,031,746	6,007,421,952
		478,134,239,676	**570,970,124,293**
		-	-
b)	**Long term**		
-	Provision for construction and installation costs in advance	115,497,608,588	115,497,608,588
	Petroleum Institute office project	*1,009,122,745*	*1,009,122,745*
	Thai Binh 2 Thermal Power Plant project	*4,773,238,439*	*4,773,238,439*
	Thai Binh Petroleum Hotel Project	*46,153,818,249*	*46,153,818,249*
	Phu Dat apartment building project	-	-
	PVTex plant project	*55,411,076,412*	*55,411,076,412*
	Thi Vai LPG project - company office	*2,708,073,994*	*2,708,073,994*
	Vinafood 1 building project	*1,839,844,546*	*1,839,844,546*
	5-storey apartment building project in Information Area II, Ward 9 (CNVT)	*196,961,120*	*196,961,120*
	65-unit house project - Information Area II subdivision project, Vung Tau	*50,576,365*	*50,576,365*
	10,000-ton mechanical workshop project - Quang Ngai	*136,281,187*	*136,281,187*
	Ba Ria - Vung Tau gas line project	*458,713,805*	*458,713,805*
	Ca Bi bridge and Can Xay bridge projects - An Giang	*49,033,503*	*49,033,503*
	Reinforcement and repair project of Tugboat and Ship towing enterprise	*2,710,868,223*	*2,710,868,223*
-	Other costs	-	-
		115,497,608,588	**115,497,608,588**

19 UNEARNED REVENUES

		30/06/2026 VND	01/01/2026 VND
a)	**Short - term**		
	Revenues from property leasing	12,347,311,498	3,194,386,718
		12,347,311,498	**3,194,386,718**
		-	-
b)	**Long term**		
-	Revenue received in advance from leasing assets (i)	44,798,279,127	45,522,199,903
	Quang Ngai Mechanical and Construction Materials Workshop	-	-
	Sannam, CEO Office for rent	*4,393,689,976*	*4,939,087,164*
	Land for rent at Soai Rap Industrial Park	*39,334,078,834*	*39,334,078,834*
	Others	*1,070,510,317*	*1,249,033,905*
-	Other unearned revenue	-	-
		-	
		44,798,279,127	**45,522,199,903**
		-	-

20 OTHER PAYABLES

		30/06/2026 VND	01/01/2026 VND
a)	**Short - term**		
-	Surplus assets awaiting settlement	17,130,137	17,130,137
-	Union funds	6,575,245,817	6,837,321,015
-	Social insurance	2,238,386,251	3,452,017,466
-	Health insurance	242,344,141	357,778,754
-	Unemployment insurance	336,881,625	407,662,369
-	Receive short-term deposits and bets	1,934,994,188	1,910,994,188
-	Other payables	574,702,703,187	547,568,316,160
	Including	-	-
	Interest expenses	1,246,252,165	1,314,567,231
	Provisions for performing guarantee obligations (i)	137,942,779,492	137,942,779,492
	Modern Bank of Vietnam Limited - MBV (ii)	187,774,228,099	182,761,658,990
	VietNam Nationnal industry-Energy Group (PVN) (iii)	54,098,464,510	54,189,129,410
	Vietnam Gas Corporation - Joint Stock Company (iv)	56,212,500,000	56,212,500,000
	Ca Mau Gas, Power and Fertilizer Management Board	8,697,686,626	8,697,686,626
	Apartment maintenance fees payable	9,443,739,263	10,521,717,166

	Support funds	4,103,361,961	4,118,361,961
	Other amounts	115,183,691,071	91,809,915,284
		586,047,685,346	**560,551,220,089**
		-	-
	In which: Related parties		
	Units in the Corporation		
	Central Petroleum Construction Joint Stock Company	*667,975,776*	*667,975,776*
	Hanoi Petroleum Construction Joint Stock Company	*14,715,555*	*14,715,555*
		682,691,331	**682,691,331**
	Units in the Group		
-	VietNam Nationnal industry-Energy Group (PVN)	54,098,464,510	54,189,129,410
-	PetroVietnam Investment and Design Joint Stock Company (PVE)	135,949,000	135,949,000
-	Sao Mai Ben Dinh Joint Stock Company	35,173,753,882	33,044,495,174
-	Vietnam Petroleum Institute	-	-
-	Vietnam Gas Corporation - JSC	56,212,500,000	56,212,500,000
-	Ca Mau Gas - Power - Fertilizer Complex Project Management Board	8,697,686,626	8,697,686,626
		154,318,354,018	**152,279,760,210**
		-	-
b)	**Long term**		
		30/06/2026	01/01/2026
		VND	VND
	Receive deposits, long-term bets	1,779,743,203	2,499,268,650
	Other payables, payables	139,078,416	50,000,000
		1,918,821,619	**2,549,268,650**
		-	-

21 BORROWINGS

	01/01/2026		During the period		30/06/2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
a) Short-term borrowings (i)	VND	VND	VND	VND	VND	VND
- Short-term debts	80,149,496,818	80,149,496,818	320,962,301,924	185,930,758,971	215,181,039,771	215,181,039,771
Vietnam Joint Stock Commercial Bank for Industry and Trade	*18,954,650,130*	*18,954,650,130*	-	*906,180,000*	*18,048,470,130*	*18,048,470,130*
Vietnam Development Bank	*42,744,846,688*	*42,744,846,688*	*294,750,594,200*	*169,023,126,933*	*168,472,313,955*	*168,472,313,955*
Other credit institutions and individuals	*18,450,000,000*	*18,450,000,000*	*15,539,144,613*	*14,009,144,613*	*19,980,000,000*	*19,980,000,000*
- Current portion of long-term debts	655,965,237,122	655,965,237,122	-	3,000,000,000	652,965,237,122	652,965,237,122
Vietnam Public Joint Stock Commercial Bank	77,295,080,000	77,295,080,000	-	-	77,295,080,000	77,295,080,000
Modern Bank of Vietnam Limited - MBV	575,670,157,122	575,670,157,122	-	-	575,670,157,122	575,670,157,122
Credit institutions, other individuals	3,000,000,000	3,000,000,000	-	3,000,000,000	-	-
	736,114,733,940	**736,114,733,940**	**320,962,301,924**	**188,930,758,971**	**868,146,276,893**	**868,146,276,893**
	-				-	
b) Long-term borrowings						
- Long-term debts (ii)						
Vietnam Joint Stock Commercial Bank for Industry and Trade	12,000,000,000	12,000,000,000	-	-	12,000,000,000	12,000,000,000
	-	-	-	-	-	
	12,000,000,000	**12,000,000,000**	**-**	**-**	**12,000,000,000**	**12,000,000,000**
	-				-	

22 TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Target	Amount to be paid at the beginning of the year	Amount payable during the period	Amount paid during the period	Amount payable at the end of the period
	Taxes payable	**101,123,640,350**	**29,863,164,207**	**43,516,280,426**	**87,470,524,131**
1	Domestic value added tax	41,538,377,203	13,098,644,396	25,561,676,507	29,075,345,092
2	Import value added tax	-	-	-	-
3	Special consumption tax	-	-	-	-
4	Import and export tax	-	-	-	-
5	Personal income tax	6,464,209,933	2,664,368,565	5,663,061,095	3,465,517,403
6	Corporate income tax	3,570,008,108	-	330,000,000	3,240,008,108
7	Business license tax	-	-	-	-
8	Land and house tax, land rent	6,270,229,548	9,116,901,125	10,557,783,550	4,829,347,123
9	Resource tax	-	-	-	-
10	Other fees, charges, taxes	42,450,828,603	331,339,815	16,925,406	42,765,243,012
11	Other taxes	829,986,955	4,651,910,306	1,386,833,868	4,095,063,393
12	Subcontractor tax	-	-	-	-
	Taxes receivable	**34,600,692,643**	**190,479,520**	**242,942,187**	**34,653,155,310**
1	Domestic value added tax	30,465,765	26,769	-	30,438,996
2	Import value added tax	-	-	-	-
3	Special consumption tax	-	-	-	-
4	Import and export tax	19,254,703	-	-	19,254,703
5	Personal income tax	48,219,094	-	59,991,419	108,210,513
6	Corporate income tax	34,354,768,750	43,252,140	182,950,768	34,494,467,378
7	Business license tax	-	-	-	-
8	Land and house tax, land rent	147,200,611	147,200,611	-	-
9	Resource tax	783,720	-	-	783,720
10	Fees and charges	-	-	-	-
11	Other taxes	-	-	-	-
12	Subcontractor tax	-	-	-	-

23 PROVISIONS FOR PAYABLES

		30/06/2026	01/01/2026
		VND	VND
a)	**Short term**		
	Other payables	5,911,574,700	5,911,574,700
		5,911,574,700	**5,911,574,700**
		-	-
b)	**Long term**		
	Construction Warranty Provision	-	-
	Building 33A, 30/4 Street, Ward 9, Vung Tau City	-	-
	Construction Warranty Provision for JA&KA Base Fabrication - DA Gallaf 3	-	-
		-	-
		-	-

24 OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Other capital	Treasury shares	Investment development funds	Other reserves	Retained earnings	Non – Controlling Interest	Total
	VND	VND	VND	VND	VND	VND	VND	VND	**VND**
Beginning balance of previous year	**4,000,000,000,000**	**6,831,719,482**	**22,681,220,411**	**(29,720,195)**	**150,859,427,814**	**233,648,426**	**(4,023,784,000,841)**	**322,443,399,882**	**479,235,694,979**
Profit for previous year	-	-	-	-	-	-	(12,191,170,371)	12,959,897,845	768,727,474
Others	-	-	-	-	-	-	-	-	-
Ending balance of previous year	**4,000,000,000,000**	**6,831,719,482**	**22,681,220,411**	**(29,720,195)**	**150,859,427,814**	**233,648,426**	**(4,035,975,171,212)**	**335,403,297,727**	**480,004,422,453**
Beginning balance of previous year (Adjusted)	**4,000,000,000,000**	**6,831,719,482**	**22,681,220,411**	**(29,720,195)**	**150,859,427,814**	**233,648,426**	**(4,035,975,171,212)**	**335,403,297,727**	**480,004,422,453**
Loss for this period	-	-	-	-	-	-	(22,308,829,934)	864,949,317	(21,443,880,617)
Others	-	-	-	-	-	-	(10,866,207)	(11,483,107)	(22,349,314)
Ending balance of this year	**4,000,000,000,000**	**6,831,719,482**	**22,681,220,411**	**(29,720,195)**	**150,859,427,814**	**233,648,426**	**(4,058,294,867,353)**	**336,256,763,937**	**458,538,192,522**
	-	-	-	-	-	-	-	-	-

b) Details of Contributed capital

	30/06/2026 VND	Rate	01/01/2026 VND	Rate
VietNam Nationnal industry-Energy Group	2,178,733,330,000	54.47%	2,178,733,330,000	54.47%
Others	1,821,266,670,000	45.53%	1,821,266,670,000	45.53%
Total	**4,000,000,000,000**	**100%**	**4,000,000,000,000**	**100%**

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

	30/06/2026 VND	01/01/2026 VND
Owner's contributed capital		
At the beginning of the year	4,000,000,000,000	4,000,000,000,000
At the end of the year	4,000,000,000,000	4,000,000,000,000

d) Shares

	30/06/2026 VND	01/01/2026 VND
Quantity of Authorized issuing shares	400,000,000	400,000,000
Quantity of issued shares	400,000,000	400,000,000
Common shares	400,000,000	400,000,000
Quantity of shares repurchased (Treasury shar	2,971	2,971
Common stocks	*2,971*	*2,971*
Quantity of outstanding shares in circulation	399,997,029	399,997,029
Common stocks	*399,997,029*	*399,997,029*

Par value per share: 10,000 VND

e) Company's reserves

	30/06/2026 VND	01/01/2026 VND
Development and investment funds	150,859,427,814	150,859,427,814
Other reserves	233,648,426	233,648,426
	151,093,076,240	**151,093,076,240**
	-	-

f) Off statement of financial position items and operating lease commitment

	30/06/2026	01/01/2026
Foreign currencies	-	
- USD		
Doubtful debts written-off	9,716,217,233	9,716,217,233
Other		
	9,716,217,233	**9,716,217,233**

25 TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Current Year	Prior year
	VND	VND
Sales revenue	14,016,399,760	74,306,982,362
Revenue from real estate business	1,472,034,545	9,014,619,964
Revenue from rendering of services	50,755,042,374	91,104,235,601
Revenue from construction contracts	685,114,412,065	649,789,835,078
Other	55,848,339,631	8,200,532,957
	807,206,228,375	**832,416,205,962**
	-	-
Revenue deductions		
Net revenue from sales of goods and rendering of services	**807,206,228,375**	**832,416,205,962**
	-	-
In which:		
Thai Binh 2 Oil and Gas Power Project Management Board	-	205,894,763,619
PetroVietnam Oil and Gas Power Generation Branch	25,824,818,001	53,708,121,271
Vietnam Petroleum Institute (VPI)	(122,544,451)	-
Vietnam Public Joint Stock Commercial Bank (PVCombank)	-	-
Dung Quat Shipbuilding Industry One Member Limited Liability Company - DQS	457,661,657	-
Vietsovpetro Joint Venture	44,076,168,012	121,671,803,508
Vietnam Oil and Gas Technical Services Corporation (PTSC)	50,998,456,527	289,147,507,188
+ PV100000900 - PTSC Offshore Oil and Gas Installation, Operation and Maintenance Services Joint Stock Company	-	1,031,509,500
+ PTSC Operation and Construction Joint Stock Company	3,281,913,384	-
+ PV10000000 - Vietnam Oil and Gas Technical Services Corporation (PTSC)	23,756,057,627	8,876,690,535
+ PV10001100 - PTSC Marine Mechanical Services Company Limited	23,821,811,266	279,206,229,153
Sao Mai Ben Dinh Petroleum Investment Joint Stock Company	138,674,250	33,078,000
	121,234,559,746	**670,422,195,586**
	-	-

26 COST OF GOODS SOLD

	Current Year	Prior year
	VND	VND
Cost of goods sold	12,735,813,172	68,790,554,323
Cost of real estate goods	574,462,698	7,047,860,604
Cost of services rendered	117,272,243,311	82,291,905,390
Cost of construction contracts	593,691,437,158	604,915,003,157
Provision for devaluation of inventories	-	1,597,020,502
Others	54,224,557,738	18,360,536,017

27 PROFIT/LOSS FROM THE SALE AND LIQUIDATION OF INVESTMENT PROPERTIES

	Current Year	Prior year
	VND	VND
Revenue from the sale and liquidation of investment properties.	-	-
The residual value of investment properties.	-	-
Costs of selling or liquidating investment properties.	-	-
Profit/loss from the sale and liquidation of investment properties.	-	-
	-	-

28 FINANCIAL INCOME

	Current Year	Prior year
	VND	VND
Interest income	9,653,219,228	7,485,776,994
Profit from sale of investments	-	-
Dividends and profits distributed	-	-
Realised exchange gain	504,989,434	11,811,809,629
Unrealised exchange gain	-	2,900,452,733
Interest from deferred payment sale or payment discount	-	-
Other	293,748,407	7,670,000,233
	10,451,957,069	**29,868,039,589**
	-	-
In which:		
Vietnam Joint Stock Commercial Bank for Industry and Trade	494,071,339	4,948,226
MBV Bank	931,313,589	926,074,772
Other Banks	8,227,834,300	6,554,753,996

29 FINANCIAL EXPENSES

	Current Year	Prior year
	VND	VND
Interest expenses	16,303,093,933	17,244,263,315
Payment discounts, deferred sales interest	-	-
Losses from liquidation of financial investments	-	-
Realised exchange loss	-	827,990,526
Unrealised exchange loss	-	1,034,798,350
Provision for diminution in value of trading securities and impairment loss from investment	(59,261,271)	-
Others	4,929,479,922	2,892,508,331
	21,173,312,584	**21,999,560,522**
	-	-
In which	-	-
Vietnam Joint Stock Commercial Bank	-	*14,310,840,471*
+ Short-term debts	-	1,022,795
+ Current portion of long-term debts	12,685,923,016	14,309,817,676
MBV Bank	*1,044,379,646*	
+ Short-term debts	-	-
+ Current portion of long-term debts	1,044,379,646	1,209,643,100
Other banks	*2,572,791,271*	
+ Short-term debts	2,572,791,271	1,723,779,744
+ Current portion of long-term debts	-	-

30 GENERAL AND ADMINISTRATIVE EXPENSE

	Current Year	Prior year
	VND	VND
Raw materials	736,464,412	383,749,895
Labour expenses	40,129,338,027	38,427,660,110
Tools, supplies office expenses	882,007,191	485,409,139
Depreciation expenses	1,875,637,606	1,737,339,523
Tax, Charge, Fee	6,422,060,673	4,303,081,968
Reversal of provision expenses	4,754,501,586	(855,128,135)
Expenses of outsourcing services	10,765,918,519	8,700,574,023
Other expenses in cash	9,008,610,174	8,376,850,509
Commercial advantage	-	-
	74,574,538,188	**61,559,537,032**
	-	-

31 OTHER INCOME

	Current Year	Prior year
	VND	VND
Gain from liquidation, disposal of fixed assets	1,718,181,818	961,863,636
Fines obtained	1,987,857,586	183,365,297
Compensation	2,661,421,457	-
Liabilities written off by agreement	42,822,589,968	4,709,306,464
Income from non-repayable debt recovery	-	-
Other	4,278,256,560	1,014,538,997
	53,468,307,389	**6,869,074,394**
	-	-

32 OTHER EXPENSES

	Current Year	Prior year
	VND	VND
Residual value, costs from liquidation and sale of fixed as:	257,460,748	-
Fines for late payment of taxes and insurance	7,242,045,794	440,650,157
Fines	5,434,245,110	1,607,406,503
Others	2,791,282,592	345,372,439
	15,725,034,244	**2,393,429,099**
	-	-

33 DEFERRED INCOME TAX

a) Deferred income tax assets

	30/06/2026	01/01/2026
	VND	VND
Corporate income tax rate used to determine deferred income tax assets	20%	20%
Deferred income tax assets related to deductible temporary differences	13,317,791,654	13,229,667,583
	13,317,791,654	**13,229,667,583**
	-	-

b) Deferred income tax payable

	30/06/2026	01/01/2026
	VND	VND
Corporate Income Tax Rate used to determine the value of Deferred Income Tax payable	-	-
Deferred income tax liabilities arising from taxable temporary differences	-	-
	-	-

b) Deferred corporate income tax expense

	Current Year	Prior year
	VND	VND
Deferred CIT expense relating to taxable temporary difference	(88,124,071)	1,761,391,119
	(88,124,071)	**1,761,391,119**
	-	-

34 BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the company are calculated as follows:

	Current Year	Prior year
	VND	VND
Net profit after tax	(22,308,829,934)	(14,669,644,951)
Profit distributed to common shares	(22,308,829,934)	(14,669,644,951)
Average number of outstanding common shares in	399,997,029	399,997,029
Basic earnings per share	**(56)**	**(37)**

35 CONTINGENCIES

a) Guarantee for borrowings

As at the end of the reporting period, the Corporation has overdue guarantees for other companies' borrowings at credit institutions, specifically as follows:

Guaranteed unit	Organization received guarantees	Guarantee period	Guarantee balance at the end of the period	Overdue loan balance at the end of the period	Provision for end-of-term liabilities
			VND	VND	VND
Hanoi Petroleum Construction Company Limited	Vietnam International Bank - Headquarters	From 31/12/2011 to 30/04/2012	73,668,464,073	73,668,464,073	73,668,464,073
Petroleum Mechanical Executing and Essembly JSC	Lien Viet Post Joint Stock Commercial Bank - Dong Do Branch	From 01/01/2012 to 30/06/2012	49,961,348,093	49,961,348,093	49,961,348,093
Petroleum Mechanical Executing and Essembly JSC	Vietnam Public Joint Stock Commercial Bank - Headquarters	From 26/07/2011 to 26/07/2012	14,312,967,325	14,312,967,325	14,312,967,325
Sai Gon Petroleum Construction And Investment Joint Stock Company (PVC-SG) (*)	Ocean Commercial One Member Limited Liability Bank - Sai Gon Branch	From 31/12/2011 to 30/08/2012	17,103,570,845	17,103,570,845	-
			155,046,350,336	**155,046,350,336**	**137,942,779,491**
			-	-	-

36 TRANSACTION AND BALANCES WITH RELATED PARTIES

a) Revenues from rendering of services	**121,095,885,496**
VietNam - Russia Joint Venture (Vietsovpetro)	44,076,168,012
PetroVietnam Technical Services Corporation (PTSC)	50,859,782,277
PetroVietnam Oil and Gas Power Generation Branch	25,824,818,001
Viet Nam Petroleum Institute	(122,544,451)
Dung Quat Shipbuilding Industry Company Limited	457,661,657
b) Receivables from units in the Group:	**792,361,478,860**
Accounts receivable from customers (Account 131):	**745,716,648,223**
VietNam Nationnal industry-Energy Group	5,548,525,269
Thai Binh 2 Oil and Gas Power Project Management Board	499,415,151,731
Long Phu 1 Oil and Gas Power Project Management Board	-
Viet Nam Petroleum Institute	30,202,068,337
Nghi Son Refinery and Petrochemical Complex Project Management Board	50,006,385,426
PetroVietnam Gas Joint Stock Corporation	9,580,449,013
Petroleum Steel Pipe Joint Stock Company	15,500,000,000
PetroVietnam Technical Services Corporation (PTSC)	34,910,508,532
Petrovietnam Engineering Consultancy JSC	532,785,009
Viet Nam Machinery Installation Corporation - JSC	57,099,565,933
Viet Nam Public Joint Stock Commercial Bank	2,000,000,002
Viet Nam - Russia Joint Venture (Vietsovpetro)	8,787,162,319
PetroVietNam Power Generation Branch Oil and Gas Group	30,780,796,229
Dung Quat Shipbuilding Industry Company Limited	1,353,250,423
Receivables from advance payment to seller (Account 331):	**42,329,154,227**
Petrovietnam Engineering Consultancy JSC	80,284,927
PetroVietnam Power Corporation	33,000,000
Southern Shipbuilding Industry Development Investment Company Limited	42,215,869,300
PetroChem Petroleum and Chemical Supply Company Limited	-
Other receivables (Account 138):	**4,315,676,410**
Security deposit at Vietnam Public Joint Stock Commercial Bank	233,567,500
Thai Binh 2 Oil and Gas Power Project Management Board	274,000,624
VietNam Nationnal industry-Energy Group	2,008,154,052
PetroVietnam Technical Services Corporation	1,669,212,234
Vietnam Petroleum Institute	124,742,000
Vietnam Machinery Installation Corporation - JSC	6,000,000
Payables to vendors of units in the Group:	**633,500,337,275**
Payables to customers (Account 331):	**359,722,417,258**
VietNam Nationnal industry-Energy Group	177,049,565,265
PetroVietnam Exploration Production Corporation (PVEP)	116,027,338,811

Petrovietnam Engineering Consultancy JSC	1,384,200,956
PetroVietnam Oil Joint Stock Corporation (PVOIL)	1,616,189,690
Petrovietnam College (PVMTC)	1,901,819,807
PetroVietnam Drilling & Well Services Corporation (PVD)	900,073,363
PVI Insurance Corporation	227,281,551
PetroVietnam Maintenance and Repair Corporation (PVMR)	-
PetroVietnam Technical Services Corporation	520,766,853
PetroVietnam Securities Joint Stock Company (PSI)	194,464,062
PetroVietnam Coating Joint Stock Company (PV Coating)	4,756,639,584
PetroVietnam Steel Pipe Joint Stock Company (PV_Pipe)	-
Sao Mai Ben Dinh Petroleum Investment Joint Stock Company (PVSB)	2,808,053,039
Petrosetco Vung Tau General Services Joint Stock Company	1,697,424,212
DMC Middle Petroleum Chemicals Joint Stock Company	-
Petroleum University (PVU)	109,000,000
Vietnam - Russia Joint Venture (Vietsovpetro)	1,211,596,684
Dung Quat Shipbuilding Company Limited (DQS)	46,554,161,600
Vietnam Petroleum Institute	2,763,841,781
Payables from buyers in advance (Account 131):	**154,633,319,881**
Vung Ang - Quang Trach Oil and Gas Power Project Management Board	82,778,475,899
Petroleum University Project Management Board	17,612,939,300
Long Phu 1 Oil and Gas Power Project Management Board	50,156,167,511
Nghi Son Oil Refinery and Petrochemical Complex Project Management Board	117,255,185
PetroVietnam Power Corporation (PV Power PMC2)	845,101,105
Vietnam - Russia Joint Venture (Vietsovpetro)	-
PetroVietnam Technical Services Corporation	-
Dung Quat Shipbuilding Company Limited (DQS)	-
Oil and Gas Power Generation Branch - Vietnam National Energy Industry Group	3,123,380,881
Other payables (Account 338):	**119,144,600,136**
VietNam Nationnal industry-Energy Group	54,098,464,510
Petrovietnam Engineering Consultancy JSC	135,949,000
Vietnam Petroleum Institute	-
PetroVietnam Gas Corporation - Joint Stock Company	56,212,500,000
Ca Mau Gas - Power - Fertilizer Complex Project Management Board	8,697,686,626

37 OTHER INFORMATION

a) Subsequent events after the reporting period

b) Department report.

For management purposes, the Corporation's organizational structure is divided into three operating divisions - the Northern, Central and Southern construction business divisions. The Corporation prepares segment reports according to these five business divisions.

The scope of construction activities of the divided areas is as follows:

Construction and installation business department in the Northern region: Parent company PetroCons, PetroCons-TB, PetroCons Dong Do.

Construction and installation business department in the Central region: PVC Binh Son.

Construction and installation business department in the Southern region: PetroCons-MS, PetroCons-DOBC, PetroCons-IC, PVC Mekong.

Unit: Billion VND

Content	North	Central region	Southern	Exclusions on consolidated statements	Total
Assets					
Segment current assets	3,283.29	63.24	1,011.74	(369.65)	3,988.63
Segment long-term assets	1,832.76	252.40	494.83	(474.61)	2,105.37
Total consolidated assets	5,116.05	315.64	1,506.57	(844.26)	6,094.00
Liabilities					
Segment liabilities	4,570.19	19.72	1,406.75	(361.21)	5,635.46
Unallocated liabilities	-	-	-	-	-
Total consolidated liabilities	4,570.19	19.72	1,406.75	(361.21)	5,635.46
For the reporting period					
Revenue:					
Net sales to external customers:	229.68	10.18	686.93	(119.59)	807.21
Net sales to other customers:	-	-	-	-	-
Total sales revenue:	229.68	10.18	686.93	(119.59)	807.21
Gross profit:	(10.78)	1.98	38.28	(0.77)	28.71
Selling and administrative expenses:	44.27	2.49	29.36	(0.33)	75.79
Operating profit	(69.01)	0.06	8.00	1.70	(59.25)
Profit from associates	-	-	-	(1.45)	(1.45)
Financial expenses	21.26	-	3.50	(3.59)	21.17
Other income	44.93	0.03	8.50	-	53.47
Profit before tax	(30.41)	0.09	7.10	1.70	(21.51)
Corporate income tax expense	-	0.02	-	-	0.02
Profit for the year	(30.41)	0.07	7.10	1.79	(21.44)

c) Comparison information.

During the reporting period, the Corporation adjusted several indicators on the Consolidated Financial Statement (the Balance Sheet for 2025) due to Circular No. 43/2026/TT-BTC dated April 20, 2026, issued by the Ministry of Finance, amending and supplementing several articles of Circular 202/2014/TT-BTC dated December 22, 2014, of the Ministry of Finance on guiding the method of preparing and presenting consolidated financial statements as follows:

VND

Target	Code	Figures in the Consolidated Financial Statements	Adjusted figures	Difference
Held-to-maturity investments	123 - 123	298,722,148,504	654,399,101,997	355,676,953,493
Provision for short-term investments held to maturity (*)	0 - 124		(269,172,594,052)	(269,172,594,052)
Short-term loan receivables	135 - 0	355,676,953,493	-	(355,676,953,493)
Provision for short-term doubtful debts (*)	137 - 136	(1,060,263,012,651)	(791,090,418,599)	269,172,594,052
Dividends and profits must be paid	0 - 313	-	40,394,150,917	40,394,150,917
Other short-term payables	319 - 320	600,945,371,006	560,551,220,089	(40,394,150,917)

d) Other information.

Approve, 30 July 2026

Preparer	Chief Accountant	Legal representative Gemneral Director
Nguyen Thi Thu Anh	Vu Minh Công	Tran Quoc Hoan

TỔNG CÔNG TY CỔ PHẦN XÂY LẮP DẦU KHÍ VIỆT NAM
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